



**SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION**

LEADERSHIP ■ COMMUNITY ■ SERVICE

San Luis Obispo County Office of Education

2021-22 Unaudited Actuals

James J. Brescia, Ed.D
County Superintendent of Schools

Sheldon K. Smith, Ed.D
Assistant Superintendent,
Business Services

Melissa Abbey
Director of Fiscal Services

County Board of Education:

Joel Peterson, President
Diane Ward, Vice President
George Galvan
Paul Madonna
Juan Olivarria



**SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION**
LEADERSHIP ■ COMMUNITY ■ SERVICE
JAMES J. BRESCIA, ED. D., SUPERINTENDENT

TO: James Brescia, Ed., County Superintendent of Schools

FROM: Sheldon Smith, E.D., Assistant Superintendent of Business Services
Melissa Abbey, Director of Fiscal Services

DATE: October 6, 2022

RE: **2021-22 Unaudited Actuals & 2022-23 Adopted Budget Narrative**

BUDGET PRINCIPLES

The San Luis Obispo County Office of Education’s 2021-22 Unaudited Actuals and 2022-23 Adopted Budget Report are presented for the County Board of Educations’ review and approval. The 2021-22 Unaudited Actuals reporting reflects financial activity that occurred from July 1, 2021 through June 30, 2022. There are no changes reflected to the 2022-23 Adopted Budget, except for the beginning and projected net ending balances.

ALL FUNDS SUMMARY

The total **2021-22** Unaudited Actuals revenue and expenditure budgets for all funds of the San Luis Obispo County Office of Education are as follows:

Form/Description	Beginning Balance	Revenues & Transfers In	Expenditures & Transfers Out	Ending Balance
Form 01-General Fund (includes Fund 02 SELPA)	9,095,944	34,281,376	33,552,071	9,825,248
Form 10-Special Education Pass-Through-Fund	248,572	21,888,622	21,831,077	306,117
Form 12-Child Development Fund	637,491	3,513,907	1,860,573	2,290,825
Form 13-Cafeteria Special Revenue Fund	-	98,333	97,720	613
Form 16-Forest Reserve Fund	-	14,572	14,572	(0)
Form 17-Special Reserve Fund	396,450	9,501	-	405,950
Form 20-Special Reserve Fund (Postemployment Benefits)	1,695,208	(3,109)	-	1,692,098
Form 40-Special Reserve Fund (Capital Outlay Projects)	138,088	56,981	82,299	112,770
Totals	12,211,752	59,860,183	57,438,313	14,633,622

SLOCOE's **unrestricted and restricted** reflect an overall increase of **\$40,719** over estimated actual projections due to the following:

UNRESTRICTED REVENUES:

- LCFF Funding sources increased by \$137,730 to reflect annual property tax revenues for both San Luis Obispo and Monterey County
- Due to increased property taxes, the "Property Tax Transfer to Special Education was increased from Estimated Actual Projections, offsetting LCFF revenues
- Other State Revenues increased by \$10,291 to reflect current grant awards
- Community Redevelopment Funds increased \$16,101
- Leases and Rentals revenue increased by \$12,820
- Interest increased by \$3,151
- Decrease in investments subject to GASB 31 object 8662 in the amount of <\$401,590>
- Interagency Revenues increased by \$123,978
- All Other Fees and Contract Revenues decreased by <\$64,635>
- All Other Local Revenue increased by \$126,212

RESTRICTED REVENUES:

- Restricted Federal revenues for Special Education, Title I, Title II, Other NCLB funds, CTE, and Covid-19 funds decreased by <\$8,204,816> due to unspent grant awards. These revenues will be recognized as carry-over in the 2022-23 First Interim Report
- Restricted State Revenues for Special Education, CTE, TUPE, Child Nutrition, and COVID-19 grants were decreased by <\$799,561> to reflect current allocations and unspent grant awards. Carry-over funds will be recognized in the 2022-23 First Interim Report
- Other Local Restricted Revenues were adjusted to reflect interagency and tuition contracts for Regional Special Education Programs, and other agency contracts.
- Contributions from unrestricted resources to SLOCOE unrestricted and restricted programs are as follows:
 - Alternative Education Programs:
 - Transportation \$223,829
 - MOT \$ 29,379
 - Reserves for Juvenile Court School \$162,969
 - Routine Restricted Maintenance \$469,783
 - SIPE Safety Grant Matching Funds \$ 5,363
 - Redevelopment Agency \$575,189*

****RDA funds are received as unrestricted and must be tracked in a restricted resource code***

EXPENDITURES:

- Certificated teaching salaries and benefits increased due to current bargaining unit agreements
Certificated Management salaries and benefits decreased due to staffing vacancies and attrition
- Classified salaries and benefits increased due to vacant instructional positions filled and overtime based on program needs, and vacation pay-outs. Classified Management Salaries increased to reflect all negotiated salary increases and one-time expenses for fiscal advisory services
- Materials and supply expenditures decreased to reflect unspent grant awards. 2021-22 carry-overs will be recognized in the 2022-23 First Interim report
- Sub-agreement, travel, dues, utilities, other services, and communications all decreased. 2021-22 carry-over expenditure amounts will be reflected in the 2022-23 First Interim report
- Capital outlay expenditures decreased to reflect work-in-progress for on-going facility projects
- Object 7211, transfers of pass-through revenues decreased to reflect unspent grant awards. 2021-22 carry-overs will be recognized in the 2022-23 First Interim report
- Object 7299 decreased to reflect the booking of the 2021-22 excess property taxes in the amount of \$6,979,514 based on final LCFF calculations
- Indirect Cost decreased <\$674,267> in restricted programs due to decreased expenditures. This reduction in indirect costs also reduces the unrestricted fund balance by <\$674,267>. Indirect Costs will be recognized for applicable 2021-22 carry-overs funds in the 2022-23 First Interim report
- Other outgo /transfers out from Fund 01 Unrestricted and Restricted are as follows:
 - Fund 13-Child Nutrition School Program \$ 70,291
 - Fund 20-Post Employment Contingencies \$ 42,000
 - Fund 40-1st Five Loan Repayment from RDA \$ 60,000
- Interfund Transfers into Fund 01 as follows:
 - From Fund 16 for Forest Reserve Revenues \$ 2,186

RESERVE FOR ECONOMIC UNCERTAINTIES

The 2021-22 reserve for economic uncertainties is 3.89% and exceeds the statutory reserve level of three percent (3%). Fund 01 ending fund balance assignments totaling **\$4,121,975** are as follows:

Resource	Description	Amount
0013	Local Solutions	\$ 104,937.75
0014	Employee of the Year	\$ 15,000.00
0240	Alternative Education Programs/ Community School	\$ 710,769.25
0241	Juvenile Court School	\$ 146,428.03
0424	Data Processing (E-Payables)	\$ 104,558.94
0704	Employee Education Incentive	\$ 38,300.00
0822	TIP/CASC	\$ 247,162.66
0830	COE LCAP Oversight	\$ 232,185.42
0831	Differentiated Assistance	\$ 1,926,704.91
0832	CSI Support for Districts	\$ 2,035.00
1100	Unrestricted Lottery	\$ 10,969.12
0000	Compensated Absences Payable	\$ 332,923.55
0000	2021-22 Interfund Transfer OPEB	\$ 200,000.00
0000	Future Fiscal Oversight	\$ 50,000.00
	TOTAL ASSIGNMENTS-FUND 01	\$ 4,121,974.63

OTHER FUNDS OPERATED BY THE COE

Fund 10 – Special Education Pass-Thru Fund

This fund was developed to account for State and Federal sources of special education funds, and the distribution of those funds to the SLOCOE and the member districts of the San Luis Obispo County Special Education Local Plan Area (SELPA).

Fund 12 – Child Development Fund

This fund supports the state preschool programs. The programs include 9 State Preschool classes at 6 locations, 2 universal preschool classes operated with funding from the San Luis Obispo County First 5 Commission, and 3 extended day programs which are funded with First 5 support.

Fund 13 – Cafeteria Development Fund

This fund is used to account separately for federal, state, and local resources to operate food service programs. The Cafeteria Special Revenue Fund 13 shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program.

Fund 16 – Forest Reserve Fund

This fund records revenue received from the federal government for distribution to school districts. School districts receive these revenues in lieu of taxes for federal timberlands located within school district boundaries.

Fund 17 – Special Reserve Fund (Non-capital outlay)

This fund is a special reserve for non-capital outlay. The fund contains revenue deposited and banked by our office and the school districts for data processing hardware. The fund also contains dollars for the employee health and welfare cap, and supports the reserve for economic uncertainty.

Fund 20 – Retiree Health Benefits Fund

This fund was established to accumulate interest earnings from the principal balance for the purposes of funding the county office’s significant post-retiree benefit liability. The County Office currently uses “pay as you go” financing to address this liability.

Fund 40 – Special Reserve Fund (Capital Outlay)

This fund is for the purchase of capital equipment with a purchase price of at least \$5,000 and an estimated useful life of more than three years. In 2010-11, the fund provided financing for the Paso Robles First 5 Early Education Center. The General Fund will repay the Special Reserve Fund using pass-through funds from the Successor Agency for the Paso Robles Redevelopment Agency.

FINAL COMMENTS

The 2021-22 Unaudited Actuals is an accurate representation of what is known at this time.

Summaries of 2021-22 Unaudited Actuals and 2022-23 Adopted Budget are as follows:

- **Attachment A:** Comparison between 2021-22 Estimated Actuals & Unaudited Actuals
- **Attachment B:** 2021-22 Unaudited Actuals LCFF Calculations

The SLOCOE staff is pleased to present this narrative and overview for your review and approval.

San Luis Obispo County Office of Education
Comparison Between 2021-22 Estimated Actuals Budget and Unaudited Actuals

	2021-22 Estimated Actuals Budget			2021-22 Unaudited Actuals			Change			Percent	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted
A. Revenues											
1) LCFF Sources	14,229,775	344,589	14,574,364	14,367,505	344,492	14,711,997	137,730	<97>	137,633	0.97%	-0.03%
2) Federal Revenue	-	12,603,878	12,603,878	-	4,399,062	4,399,062	-	(8,204,816)	<8,204,816>	0.00%	-65.10%
3) Other State Revenue	1,738,208	5,612,770	7,350,978	1,748,499	4,813,209	6,561,708	10,291	(799,561)	<789,270>	0.59%	-14.25%
4) Other Local Revenue	3,505,255	6,076,100	9,581,355	3,321,293	5,285,130	8,606,423	(183,962)	(790,970)	<974,932>	-5.25%	-13.02%
5) TOTAL REVENUES	19,473,238	24,637,337	44,110,575	19,437,296	14,841,894	34,279,190	<35,942>	(9,795,443)	(9,831,385)		
B. Expenditures											
1) Certificated Salaries	1,971,348	3,559,929	5,531,277	1,972,774	3,538,348	5,511,121	1,426	(21,581)	(20,156)	0.07%	-0.61%
2) Classified Salaries	3,903,798	2,063,821	5,967,619	3,872,551	2,125,350	5,997,900	(31,247)	61,529	30,281	-0.80%	2.98%
3) Employee Benefits	2,353,743	2,955,004	5,308,747	2,302,462	3,162,338	5,464,799	<51,281>	207,334	156,052	-2.18%	7.02%
4) Books and Supplies	253,269	1,358,571	1,611,840	174,186	1,098,967	1,273,153	<79,083>	(259,604)	(338,687)	-31.22%	-19.11%
5) Services & Other Operating Expenses	3,727,683	12,051,826	15,779,509	3,438,053	3,623,971	7,062,023	(289,630)	(8,427,855)	(8,717,486)	-7.77%	-69.93%
6) Capital Outlay	66,420	933,542	999,962	60,302	612,990	673,293	(6,118)	(320,552)	(326,669)	-9.21%	-34.34%
7) Other Outgo	7,037,821	1,263,343	8,301,164	6,979,514	502,769	7,482,283	(58,307)	(760,574)	(818,881)	-0.83%	-60.20%
8) Indirect Costs	<1,634,798>	1,528,971	<105,827>	<960,531>	855,276	<105,255>	674,267	(673,695)	572	-41.24%	-44.06%
9) Other Adjustments	0	0	0	0	0	0	0	0	0	0.00%	0.00%
9) TOTAL EXPENDITURES	17,679,284	25,715,007	43,394,291	17,839,310	15,520,008	33,359,318	160,026	(10,194,999)	(10,034,973)		
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	1,793,954	<1,077,671>	716,284	1,597,986	<678,114>	919,872	<195,968>	399,556	203,588	-10.92%	-37.08%
D. Other Financing Sources/Uses											
1) Transfers In	152,000	-	152,000	2,186	-	2,186	(149,814)	-	(149,814)	-98.56%	0.00%
2) Transfers Out	<119,697>	<60,000>	<179,697>	<132,753>	<60,000>	<192,753>	(13,056)	-	(13,056)	10.91%	0.00%
3) Contributions	<1,049,975>	1,049,975	-	<1,211,799>	1,211,799	0	(161,824)	161,824	-	15.41%	15.41%
4) Total Finances & Uses	<1,017,672>	989,975	(27,697)	<1,342,366>	1,151,799	(190,567)	(324,694)	161,824	<13,056>	31.91%	16.35%
E. Net Increase (Decrease) in Fund Balance	776,282	<87,696>	688,587	255,620	473,685	729,305	<520,662>	561,380	190,532		
F. Fund Balance											
1) Beginning Fund Balance	5,018,957	4,076,986	9,095,943	5,018,957	4,076,986	9,095,943	-	-	-	0.00%	0.00%
2) Ending Fund Balance	5,795,239	3,989,290	9,784,529	5,274,577	4,550,671	9,825,248	(520,662)	561,381	40,719	-8.98%	14.07%
2a) Non Spendable	25,525	-	25,525	25,525	-	25,525	-	-	-		
Prepaid Expenditures	180,217	-	180,217	183,254	4,455	187,709	3,037	(4,455)	(1,418)		
2d) Other Assignments	4,240,232	3,989,290	8,229,522	4,121,975	4,546,215	8,668,190	(118,257)	556,925	438,668		
2f) Reserves:											
Fund 01	1,349,266	-	1,349,266	943,823	-	943,823	(405,443)	-	(405,443)		
Fund 17	360,000	-	360,000	360,000	-	360,000	-	-	-		
Unassigned Fund Balance	-	-	0	0	-	0	-	-	-		
Reserve Percent	3.92%			3.89%			-0.037%				

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

2021-22 Unaudited Actuals

LCFF Grant Section FOR FISCAL YEAR 2021-22

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 80.71	29,585.11	\$ 2,387,814	
30,000 60,000	\$ 69.18	-	\$ -	
60,000 140,000	\$ 57.65	-	\$ -	
140,000 "+"	\$ 46.12	-	\$ -	
				\$ 2,387,814

District Section

\$ 126,048.00 10 districts \$ 1,260,480

Base Section

\$ 756,293.00 \$ 756,293

County Operations Grant Total

\$ 4,404,587 [A]

Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				Total Base \$ 923,390
Base Grant	\$ 12,934.44	48.26	\$ 624,216	Total Supplemental \$ 293,801
Supplemental (35%)	\$ 4,527.05			Total Concentration \$ 132,208
Estimated ELL / FRM %	86.55%	41.77	\$ 189,090	
Concentration	36.55%	17.64	\$ 79,853	
				\$ 893,159
Court School Grant				
Base Grant	\$ 12,934.44	23.13	\$ 299,174	
Supplemental (35%)	\$ 4,527.05			
Estimated ELL / FRM %	100.00%	23.13	\$ 104,711	
Concentration	50.00%	11.57	\$ 52,355	
				\$ 456,240

Pupil Driven Grants Total (ADA reflects COVID-19 ADA relief calculation)

\$ 1,349,399 [B]

Subtotal Local Control Funding Formula Grant Target

\$ 5,753,986 [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (6,979,514)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance	\$ 20,836.00	10 districts	\$ 208,360
Current Year EC 2575.1 Minimum Allowance			\$ 89,151
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 208,360
State Aid Pursuant to EC 2575.2-Differentiated Assistance			\$ 600,000
Total LCFF STATE AID			<u>\$ 1,625,145</u>
Estimated LCFF Funding			\$ 7,379,131 [R] = [K + Q]

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	\$358,639.05
	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	\$22,514,157.66
	Appropriations Subject to Limit	\$22,514,157.66
	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	10.27%
	Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

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

Signed: James J. Bress
County Superintendent/Designee
(Original signature required)

Date: 10/11/22

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

For County Office of Education:

Melissa Abbey

Name

Director of Fiscal Services

Title

805-782-7212

Telephone

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E-mail Address

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	14,367,504.50	344,492.00	14,711,996.50	13,844,405.00	330,672.00	14,175,077.00	-3.6%
2) Federal Revenue		8100-8299	0.00	4,399,062.43	4,399,062.43	0.00	4,056,366.00	4,056,366.00	-7.8%
3) Other State Revenue		8300-8599	1,748,498.55	4,813,209.39	6,561,707.94	72,925.00	4,347,604.33	4,420,529.33	-32.6%
4) Other Local Revenue		8600-8799	3,321,293.12	5,285,130.28	8,606,423.40	3,263,082.00	4,383,236.00	7,646,318.00	-11.2%
5) TOTAL, REVENUES			19,437,296.17	14,841,894.10	34,279,190.27	17,180,412.00	13,117,878.33	30,298,290.33	-11.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,972,773.75	3,538,347.56	5,511,121.31	1,706,149.00	4,113,043.00	5,819,192.00	5.6%
2) Classified Salaries		2000-2999	3,872,550.55	2,125,349.78	5,997,900.33	4,161,296.00	2,484,505.00	6,645,801.00	10.8%
3) Employee Benefits		3000-3999	2,302,461.83	3,162,337.59	5,464,799.42	2,520,902.00	3,280,460.00	5,801,362.00	6.2%
4) Books and Supplies		4000-4999	174,186.11	1,098,966.68	1,273,152.79	262,110.00	739,858.00	1,001,968.00	-21.3%
5) Services and Other Operating Expenditures		5000-5999	3,438,052.54	3,623,970.87	7,062,023.41	1,972,509.00	3,119,062.00	5,091,571.00	-27.9%
6) Capital Outlay		6000-6999	60,302.38	612,990.47	673,292.85	15,000.00	0.00	15,000.00	-97.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,979,514.00 (960,530.93)	502,769.36 855,275.82	7,482,283.36 (105,255.11)	7,037,782.00 (1,437,945.00)	387,911.00 1,136,546.00	7,425,693.00 (301,399.00)	-0.8% 186.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	17,839,310.23	15,520,008.13	33,359,318.36	16,237,803.00	15,261,385.00	31,499,188.00	-5.6%
9) TOTAL, EXPENDITURES			17,839,310.23	15,520,008.13	33,359,318.36	16,237,803.00	15,261,385.00	31,499,188.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,597,985.94	(678,114.03)	919,871.91	942,609.00	(2,143,506.67)	(1,200,897.67)	-230.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In									
		8900-8929	2,185.83	0.00	2,185.83	0.00	0.00	0.00	-100.0%
b) Transfers Out									
		7600-7629	132,753.05	60,000.00	192,753.05	177,039.00	60,000.00	237,039.00	23.0%
2) Other Sources/Uses									
a) Sources									
		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses									
		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions									
		8980-8999	(1,211,798.85)	1,211,798.85	0.00	(1,125,889.00)	1,125,889.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,342,366.07)	1,151,798.85	(190,567.22)	(1,302,928.00)	1,065,889.00	(237,039.00)	24.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			255,619.87	473,684.82	729,304.69	(360,319.00)	(1,077,617.67)	(1,437,936.67)	-297.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	5,018,957.32	4,076,986.26	9,095,943.58	5,274,577.19	4,550,671.08	9,825,248.27	8.0%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			5,018,957.32	4,076,986.26	9,095,943.58	5,274,577.19	4,550,671.08	9,825,248.27	8.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,018,957.32	4,076,986.26	9,095,943.58	5,274,577.19	4,550,671.08	9,825,248.27	8.0%
2) Ending Balance, June 30 (E + F1e)			5,274,577.19	4,550,671.08	9,825,248.27	4,914,258.19	3,473,053.41	8,387,311.60	-14.6%
Components of Ending Fund Balance									
a) Nonspendable		9711	25,525.00	0.00	25,525.00	25,525.00	0.00	25,525.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	183,254.09	4,455.36	187,709.45	0.00	0.00	0.00	-100.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	4,546,215.72	4,546,215.72	0.00	3,512,951.95	3,512,951.95	-22.7%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	4,121,974.63	0.00	4,121,974.63	3,752,277.59	0.00	3,752,277.59	-9.0%
Other Assignments			104,937.75		104,937.75				
0013-LOCAL SOLUTIONS MINIT GRAI	0000	9780	15,000.00		15,000.00				
0014-EMPLOYEE OF THE YEAR	0000	9780	710,769.25		710,769.25				
0240-COMMUNITY SCHOOL	0000	9780	146,428.03		146,428.03				
0241-JUVENILE COURT SCHOOL	0000	9780	104,558.94		104,558.94				
0424-DATA PROCESSING EPAYABLE	0000	9780	38,300.00		38,300.00				
0704-EMPLOYEE EDUCATION INCEN	0000	9780	247,162.66		247,162.66				
0822-TIP/CASC	0000	9780	232,185.42		232,185.42				
0830-COE LCAP OVERSIGHT	0000	9780	1,926,704.91		1,926,704.91				
0831-DIFFERENTIATED ASSISTANCE	0000	9780	2,035.00		2,035.00				
0832-CSI SUPPORT	0000	9780	332,923.55		332,923.55				
COMPENSATED ABSENCES	0000	9780	200,000.00		200,000.00				
21-22 INTERFUND TRANSFER OPEB	0000	9780	50,000.00		50,000.00				
FUTURE FISCAL OVERSIGHT	0000	9780	10,969.12		10,969.12				
LOTTERY	1100	9780							

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)	
0013-LOCAL SOLUTIONS MINI GRAN	0000	9780				104,937.75		104,937.75	
0014-EMPLOYEE OF THE YEAR	0000	9780				15,000.00		15,000.00	
0240-COMMUNITY SCHOOL	0000	9780				710,469.25		710,469.25	
0241-JUVENILE COURT SCHOOL	0000	9780				146,428.03		146,428.03	
0424-DISTRICT SUPPORT DATA PRC	0000	9780				104,558.94		104,558.94	
0704-EMPLOYEE EDUCATION INCEN	0000	9780				38,300.00		38,300.00	
0822-TIP/CASC	0000	9780				247,162.66		247,162.66	
0830-COE LCAP OVERSIGHT	0000	9780				232,185.42		232,185.42	
0831-DIFFERENTIATED ASSISTANCE	0000	9780				1,926,704.91		1,926,704.91	
0832-CSI SUPPORT	0000	9780				2,035.00		2,035.00	
COMPENSATED ABSENCES	0000	9780				213,526.51		213,526.51	
LOTTERY	1100	9780				10,969.12		10,969.12	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	943,823.47	0.00	943,823.47	1,096,557.06	0.00	1,096,557.06	16.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	39,898.54	(39,898.54)	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash		9110	10,906,395.21	1,384,056.22	12,290,451.43				
a) in County Treasury		9111	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9120	163,362.02	0.00	163,362.02				
b) in Banks		9130	25,525.00	0.00	25,525.00				
c) in Revolving Cash Account		9135	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9140	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9150	0.00	0.00	0.00				
2) Investments		9200	2,691,101.76	5,450,963.91	8,142,065.67				
3) Accounts Receivable		9290	0.00	0.00	0.00				
4) Due from Grantor Government		9310	0.00	0.00	0.00				
5) Due from Other Funds		9320	0.00	0.00	0.00				
6) Stores		9330	183,254.09	4,455.36	187,709.45				
7) Prepaid Expenditures		9340	0.00	0.00	0.00				
8) Other Current Assets		9380	0.00	0.00	0.00				
9) Lease Receivable									
10) TOTAL, ASSETS			13,969,638.08	6,839,475.49	20,809,113.57				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	8,695,060.89	1,388,840.59	10,083,901.48				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	899,963.82	899,963.82				
6) TOTAL, LIABILITIES			8,695,060.89	2,288,804.41	10,983,865.30				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,274,577.19	4,550,671.08	9,825,248.27				

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	1,625,142.00	0.00	1,625,142.00	1,238,813.00	0.00	1,238,813.00	-23.8%
Education Protection Account State Aid - Current Year		8012	9,378.00	0.00	9,378.00	20,522.00	0.00	20,522.00	118.8%
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	138,352.64	0.00	138,352.64	138,360.00	0.00	138,360.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	24,775,701.48	0.00	24,775,701.48	24,713,591.00	0.00	24,713,591.00	-0.3%
Unsecured Roll Taxes		8042	829,630.12	0.00	829,630.12	813,257.00	0.00	813,257.00	-2.0%
Prior Years' Taxes		8043	(46,567.66)	0.00	(46,567.66)	(41,373.00)	0.00	(41,373.00)	-11.2%
Supplemental Taxes		8044	588,629.81	0.00	588,629.81	355,403.00	0.00	355,403.00	-39.6%
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	336,999.11	0.00	336,999.11	333,176.00	0.00	333,176.00	-1.1%
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 Suprs.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			28,257,265.50	0.00	28,257,265.50	27,571,749.00	0.00	27,571,749.00	-2.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(13,889,761.00)	344,492.00	(13,545,269.00)	(13,727,344.00)	330,672.00	(13,396,672.00)	-1.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			14,367,504.50	344,492.00	14,711,996.50	13,844,405.00	330,672.00	14,175,077.00	-3.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	52,069.37	52,069.37	0.00	57,196.00	57,196.00	9.8%
Special Education Discretionary Grants		8182	0.00	278,841.73	278,841.73	0.00	257,612.00	257,612.00	-7.6%
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	2,610.00	2,610.00	0.00	2,387.00	2,387.00	-8.5%
Pass-Through Revenues from Federal Sources		8287	0.00	481,769.35	481,769.35	0.00	387,911.00	387,911.00	-19.5%
Title I, Part A, Basic	3010	8290		336,415.44	336,415.44		333,566.00	333,566.00	-0.8%
Title I, Part D, Local Delinquent Programs	3025	8290		182,872.89	182,872.89		122,345.00	122,345.00	-33.1%
Title II, Part A, Supporting Effective Instruction	4035	8290		15,605.91	15,605.91		12,165.00	12,165.00	-22.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00			0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		2,029,291.15	2,029,291.15			2,706,508.00	33.4%
Career and Technical Education	3500-3599	8290		0.00	0.00			0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,019,586.59	1,019,586.59	0.00	176,676.00	176,676.00	-82.7%
TOTAL FEDERAL REVENUE			0.00	4,399,062.43	4,399,062.43	0.00	4,056,366.00	4,056,366.00	-7.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan Current Year	6500	8311		1,325,646.00	1,325,646.00		1,160,470.00	1,160,470.00	-12.5%
Prior Years	6500	8319		(43,521.00)	(43,521.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	593,257.00	593,257.00	0.00	593,257.00	593,257.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	75,753.17	75,753.17	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	29,776.00	29,776.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	43,423.00	0.00	43,423.00	43,425.00	0.00	43,425.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	22,913.73	9,731.18	32,644.91	19,000.00	2,647.00	21,647.00	-33.7%
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	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		442,193.00	442,193.00			440,336.00	440,336.00	-0.4%
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		82,501.54	82,501.54			103,227.00	103,227.00	25.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,682,161.82	2,297,872.50	3,980,034.32	10,500.00	2,047,667.33	2,058,167.33	2,058,167.33	-48.3%
TOTAL, OTHER STATE REVENUE			1,748,498.55	4,813,209.39	6,561,707.94	72,925.00	4,347,604.33	4,420,529.33	4,420,529.33	-32.6%

Description	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes							
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds							
Not Subject to LCFF Deduction	575,189.26	0.00	575,189.26	543,980.00	0.00	543,980.00	-5.4%
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	2,047.00	2,047.00	0.00	0.00	0.00	-100.0%
Leases and Rentals	318,007.73	78,149.27	396,157.00	303,853.00	21,500.00	325,353.00	-17.9%
Interest	97,874.34	13,416.05	111,290.39	70,000.00	12,000.00	82,000.00	-26.3%
Net Increase (Decrease) in the Fair Value of Investments	(401,590.00)	0.00	(401,590.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	1,233,644.08	748,897.63	1,982,541.71	965,172.00	169,000.00	1,134,172.00	-42.8%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	1,124,400.66	637,328.67	1,761,729.33	1,240,077.00	375,000.00	1,615,077.00	-8.3%
Other Local Revenue							
Plus: Misc Funds Non-LCFF							

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	373,767.05	433,431.66	807,198.71	140,000.00	97,300.00	237,300.00	-70.6%
Tuition		8710	0.00	3,371,860.00	3,371,860.00	0.00	3,708,436.00	3,708,436.00	10.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,321,293.12	5,285,130.28	8,606,423.40	3,263,082.00	4,383,236.00	7,646,318.00	-11.2%
TOTAL, REVENUES			19,437,296.17	14,841,894.10	34,279,190.27	17,180,412.00	13,117,878.33	30,298,290.33	-11.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	454,569.04	1,631,731.34	2,086,300.38	284,720.00	1,930,485.00	2,215,205.00	6.2%
Certificated Pupil Support Salaries		1200	170,026.79	266,747.01	436,773.80	148,060.00	336,353.00	484,413.00	10.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,215,449.23	973,245.93	2,188,695.16	1,219,934.00	1,151,232.00	2,371,166.00	8.3%
Other Certificated Salaries		1900	132,728.69	666,623.28	799,351.97	53,435.00	694,973.00	748,408.00	-6.4%
TOTAL, CERTIFICATED SALARIES			1,972,773.75	3,538,347.56	5,511,121.31	1,706,149.00	4,113,043.00	5,819,192.00	5.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	116,212.05	570,279.14	686,491.19	0.00	752,338.00	752,338.00	9.6%
Classified Support Salaries		2200	318,336.57	147,248.48	465,585.05	365,420.00	203,970.00	569,390.00	22.3%
Classified Supervisors' and Administrators' Salaries		2300	1,150,391.44	279,385.27	1,429,776.71	1,277,784.00	276,798.00	1,554,582.00	8.7%
Clerical, Technical and Office Salaries		2400	2,056,972.01	476,094.47	2,533,066.48	2,259,031.00	496,858.00	2,755,889.00	8.8%
Other Classified Salaries		2900	230,638.48	652,342.42	882,980.90	259,061.00	754,541.00	1,013,602.00	14.8%
TOTAL, CLASSIFIED SALARIES			3,872,550.55	2,125,349.78	5,997,900.33	4,161,296.00	2,484,505.00	6,645,801.00	10.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	297,325.15	1,298,463.88	1,595,789.03	434,108.00	1,239,540.00	1,673,648.00	4.9%
PERS		3201-3202	858,222.41	447,386.56	1,305,608.97	894,551.00	666,576.00	1,561,127.00	19.6%
OASDI/Medicare/Alternative		3301-3302	81,821.75	79,844.10	161,665.85	84,365.00	92,675.00	177,040.00	9.5%
Health and Welfare Benefits		3401-3402	705,152.57	710,910.19	1,416,062.76	743,811.00	872,313.00	1,616,124.00	14.1%
Unemployment Insurance		3501-3502	27,998.76	27,366.10	55,364.86	29,051.00	31,973.00	61,024.00	10.2%
Workers' Compensation		3601-3602	247,681.79	240,219.72	487,901.51	266,718.00	293,405.00	560,123.00	14.8%
OPEB, Allocated		3701-3702	84,259.40	358,147.04	442,406.44	68,298.00	83,978.00	152,276.00	-65.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,302,461.83	3,162,337.59	5,464,799.42	2,520,902.00	3,280,460.00	5,801,362.00	6.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	166,424.79	166,424.79	0.00	131,471.00	131,471.00	-21.0%
Books and Other Reference Materials		4200	114.60	2,256.15	2,370.75	0.00	1,800.00	1,800.00	-24.1%
Materials and Supplies		4300	173,039.02	549,906.07	722,945.09	256,583.00	469,685.00	726,268.00	0.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,032.49	380,379.67	381,412.16	5,527.00	136,902.00	142,429.00	-62.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			174,186.11	1,098,966.68	1,273,152.79	262,110.00	739,858.00	1,001,968.00	-21.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,267,682.41	1,267,682.41	0.00	428,596.00	428,596.00	-66.2%
Travel and Conferences		5200	76,721.41	311,808.92	388,530.33	119,805.00	305,191.00	424,996.00	9.4%
Dues and Memberships		5300	69,060.80	49,389.27	118,450.07	75,098.00	54,015.00	129,113.00	9.0%
Insurance		5400 - 5450	80,398.38	3,071.86	83,470.24	81,193.00	3,072.00	84,265.00	1.0%
Operations and Housekeeping Services		5500	314,147.51	0.00	314,147.51	368,445.00	1,000.00	369,445.00	17.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	190,605.85	182,127.16	372,733.01	253,382.00	262,485.00	515,867.00	38.4%
Transfers of Direct Costs		5710	(90,060.76)	90,060.76	0.00	(107,904.00)	107,904.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,940.43)	690.90	(9,249.53)	(11,093.00)	0.00	(11,093.00)	19.9%
Professional/Consulting Services and Operating Expenditures		5800	2,756,266.44	1,626,855.71	4,383,122.15	1,135,905.00	1,899,626.00	3,035,531.00	-30.7%
Communications		5900	50,853.34	92,283.88	143,137.22	57,678.00	57,173.00	114,851.00	-19.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,438,052.54	3,623,970.87	7,062,023.41	1,972,509.00	3,119,062.00	5,091,571.00	-27.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	3,875.00	3,875.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	510,488.16	510,488.16	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	60,302.38	79,097.31	139,399.69	15,000.00	0.00	15,000.00	-89.2%
Equipment Replacement		6500	0.00	19,530.00	19,530.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			60,302.38	612,990.47	673,292.85	15,000.00	0.00	15,000.00	-97.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	481,769.35	481,769.35	0.00	387,911.00	387,911.00	-19.5%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	6,979,514.00	0.01	6,979,514.01	7,037,782.00	0.00	7,037,782.00	0.8%
Debt Service		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	21,000.00	21,000.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,979,514.00	502,769.36	7,482,283.36	7,037,782.00	387,911.00	7,425,693.00	-0.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(855,275.82)	855,275.82	0.00	(1,136,546.00)	1,136,546.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(105,255.11)	0.00	(105,255.11)	(301,399.00)	0.00	(301,399.00)	186.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(960,530.93)	855,275.82	(105,255.11)	(1,437,945.00)	1,136,546.00	(301,399.00)	186.4%
TOTAL, EXPENDITURES			17,839,310.23	15,520,008.13	33,359,318.36	16,237,803.00	15,261,385.00	31,499,188.00	-5.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,185.83	0.00	2,185.83	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,185.83	0.00	2,185.83	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	99,288.00	0.00	99,288.00	New
To: Special Reserve Fund		7612	0.00	60,000.00	60,000.00	0.00	60,000.00	60,000.00	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	70,290.59	0.00	70,290.59	77,751.00	0.00	77,751.00	10.6%
Other Authorized Interfund Transfers Out		7619	62,462.46	0.00	62,462.46	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			132,753.05	60,000.00	192,753.05	177,039.00	60,000.00	237,039.00	23.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
CONTRIBUTIONS										
Contributions from Unrestricted Revenues		8980	(1,194,539.54)	1,194,539.54	0.00	(1,125,889.00)	1,125,889.00	0.00	0.0%	
Contributions from Restricted Revenues		8990	(17,259.31)	17,259.31	0.00	0.00	0.00	0.00	0.0%	
(e) TOTAL, CONTRIBUTIONS			(1,211,798.85)	1,211,798.85	0.00	(1,125,889.00)	1,125,889.00	0.00	0.0%	
TOTAL, OTHER FINANCING SOURCES/USES										
(a - b + c - d + e)			(1,342,366.07)	1,151,798.85	(190,567.22)	(1,302,928.00)	1,065,889.00	(237,039.00)	24.4%	

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	14,367,504.50	344,492.00	14,711,996.50	13,844,405.00	330,672.00	14,175,077.00	-3.6%
2) Federal Revenue		8100-8299	0.00	4,399,062.43	4,399,062.43	0.00	4,056,366.00	4,056,366.00	-7.8%
3) Other State Revenue		8300-8599	1,748,498.55	4,813,209.39	6,561,707.94	72,925.00	4,347,604.33	4,420,529.33	-32.6%
4) Other Local Revenue		8600-8799	3,321,293.12	5,285,130.28	8,606,423.40	3,263,082.00	4,383,236.00	7,646,318.00	-11.2%
5) TOTAL REVENUES			19,437,296.17	14,841,894.10	34,279,190.27	17,180,412.00	13,117,878.33	30,298,290.33	-11.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		760,705.20	6,281,278.32	7,041,983.52	396,598.00	6,489,638.00	6,886,236.00	-2.2%
2) Instruction - Related Services	2000-2999		3,560,249.73	4,646,752.27	8,207,002.00	1,888,024.00	5,269,354.00	7,157,378.00	-12.8%
3) Pupil Services	3000-3999		791,079.74	1,219,293.43	2,010,373.17	835,968.00	1,376,654.00	2,212,622.00	10.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		19,104.11	8,310.30	27,414.41	4,700.00	0.00	4,700.00	-82.9%
6) Enterprise	6000-6999		17,982.18	0.00	17,982.18	70,207.00	0.00	70,207.00	290.4%
7) General Administration	7000-7999		4,371,604.80	1,449,738.06	5,821,342.86	4,342,582.00	993,317.00	5,335,899.00	-8.3%
8) Plant Services	8000-8999		1,339,070.47	1,411,866.39	2,750,936.86	1,661,942.00	744,511.00	2,406,453.00	-12.5%
9) Other Outgo	9000-9999	Except 7600-7699	6,979,514.00	502,769.36	7,482,283.36	7,037,782.00	387,911.00	7,425,693.00	-0.8%
10) TOTAL EXPENDITURES			17,839,310.23	15,520,008.13	33,359,318.36	16,237,803.00	15,261,385.00	31,499,188.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,597,985.94	(678,114.03)	919,871.91	942,609.00	(2,143,506.67)	(1,200,897.67)	-230.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,185.83	0.00	2,185.83	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	132,753.05	60,000.00	192,753.05	177,039.00	60,000.00	237,039.00	23.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,211,798.85)	1,211,798.85	0.00	(1,125,889.00)	1,125,889.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,342,366.07)	1,151,798.85	(190,567.22)	(1,302,928.00)	1,065,889.00	(237,039.00)	24.4%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			255,619.87	473,684.82	729,304.69	(360,319.00)	(1,077,617.67)	(1,437,936.67)	-297.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited		9793	5,018,957.32	4,076,986.26	9,095,943.58	5,274,577.19	4,550,671.08	9,825,248.27	8.0%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,018,957.32	4,076,986.26	9,095,943.58	5,274,577.19	4,550,671.08	9,825,248.27	8.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,018,957.32	4,076,986.26	9,095,943.58	5,274,577.19	4,550,671.08	9,825,248.27	8.0%
2) Ending Balance, June 30 (E + F1e)			5,274,577.19	4,550,671.08	9,825,248.27	4,914,258.19	3,473,053.41	8,387,311.60	-14.6%
Components of Ending Fund Balance									
a) Nonspendable		9711	25,525.00	0.00	25,525.00	25,525.00	0.00	25,525.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	183,254.09	4,455.36	187,709.45	0.00	0.00	0.00	-100.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	4,546,215.72	4,546,215.72	0.00	3,512,951.95	3,512,951.95	-22.7%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned		9780	4,121,974.63	0.00	4,121,974.63	3,752,277.59	0.00	3,752,277.59	-9.0%
Other Assignments (by Resource/Object)									
0013-LOCAL SOLUTIONS MINT GRAI	0000	9780	104,937.75		104,937.75				
0014-EMPLOYEE OF THE YEAR	0000	9780	15,000.00		15,000.00				
0240-COMMUNITY SCHOOL	0000	9780	710,769.25		710,769.25				
0241-JUVENILE COURT SCHOOL	0000	9780	146,428.03		146,428.03				
0424-DATA PROCESSING EPAYABLE	0000	9780	104,558.94		104,558.94				
0704-EMPLOYEE EDUCATION INCEN	0000	9780	38,300.00		38,300.00				
0822-TIP/CASC	0000	9780	247,162.66		247,162.66				
0830-COE LCAP OVERSIGHT	0000	9780	232,185.42		232,185.42				
0831-DIFFERENTIATED ASSISTANCE	0000	9780	1,926,704.91		1,926,704.91				
0832-CSI SUPPORT	0000	9780	2,035.00		2,035.00				
COMPENSATED ABSENCES	0000	9780	332,923.55		332,923.55				
21-22 INTERFUND TRANSFER OPEB	0000	9780	200,000.00		200,000.00				

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
FUTURE FISCAL OVERSIGHT	0000	9780	50,000.00		50,000.00				
LOTTERY	1100	9780	10,969.12		10,969.12				
0013-LOCAL SOLUTIONS MINI GRAN	0000	9780				104,937.75		104,937.75	
0014-EMPLOYEE OF THE YEAR	0000	9780				15,000.00		15,000.00	
0240-COMMUNITY SCHOOL	0000	9780				710,469.25		710,469.25	
0241-JUVENILE COURT SCHOOL	0000	9780				146,428.03		146,428.03	
0424-DISTRICT SUPPORT DATA PRC	0000	9780				104,558.94		104,558.94	
0704-EMPLOYEE EDUCATION INCEN	0000	9780				38,300.00		38,300.00	
0822-TIP/CASC	0000	9780				247,162.66		247,162.66	
0830-COE LCAP OVERSIGHT	0000	9780				232,185.42		232,185.42	
0831-DIFFERENTIATED ASSISTANCE	0000	9780				1,926,704.91		1,926,704.91	
0832-CSI SUPPORT	0000	9780				2,035.00		2,035.00	
COMPENSATED ABSENCES	0000	9780				213,526.51		213,526.51	
LOTTERY	1100	9780				10,969.12		10,969.12	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	943,823.47	0.00	943,823.47	1,096,557.06	0.00	1,096,557.06	16.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	39,898.54	(39,898.54)	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5810	Other Restricted Federal	86,072.79	86,072.79
6266	Educator Effectiveness, FY 2021-22	218,504.00	218,504.00
6300	Lottery: Instructional Materials	18,613.57	18,613.57
6500	Special Education	803,216.83	509,555.83
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	69,191.86	69,449.86
6536	Special Ed: Dispute Prevention and Dispute Resolution	119,460.73	119,460.73
6537	Special Ed: Learning Recovery Support	1,490.60	1,490.60
6546	Mental Health-Related Services	5,887.46	0.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	27,647.31	27,647.31
7029	Child Nutrition: Food Service Staff Training Funds	2,000.00	0.00
7311	Classified School Employee Professional Development Block Grant	19,115.00	19,115.00
7366	Supplementary Programs: Foster Youth Services Countywide and Ju	1.37	1.70
7412	A-G Access/Success Grant	75,000.00	37,141.00
7413	A-G Learning Loss Mitigation Grant	75,000.00	37,141.00
7425	Expanded Learning Opportunities (ELO) Grant	80,799.31	35,745.31
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	35,958.48	7,518.48
7430	COVID Mitigation for Counties	286,022.00	263.00
7810	Other Restricted State	68,203.64	22,659.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	167,579.83	167,579.83
9010	Other Restricted Local	2,386,450.94	2,134,992.94
Total, Restricted Balance		4,546,215.72	3,512,951.95

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,831,972.12	8,709,864.00	27.5%
3) Other State Revenue		8300-8599	15,050,628.15	12,104,006.00	-19.6%
4) Other Local Revenue		8600-8799	6,022.00	0.00	-100.0%
5) TOTAL, REVENUES			21,888,622.27	20,813,870.00	-4.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	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	21,831,077.22	20,813,870.00	-4.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,831,077.22	20,813,870.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			57,545.05	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			57,545.05	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	248,572.00	306,117.05	23.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			248,572.00	306,117.05	23.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			248,572.00	306,117.05	23.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	300,000.05	300,000.05	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	6,117.00	6,117.00	0.0%
		9780	6,117.00		
		9780		6,117.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	198,246.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,766,084.87		
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			1,964,330.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,658,213.87		
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			1,658,213.87		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			306,117.05		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	6,831,972.12	8,709,864.00	27.5%
TOTAL, FEDERAL REVENUE			6,831,972.12	8,709,864.00	27.5%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	10,125,211.00	7,625,536.00	-24.7%
Prior Years	6500	8319	(76,296.00)	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	5,001,713.15	4,478,470.00	-10.5%
TOTAL, OTHER STATE REVENUE			15,050,628.15	12,104,006.00	-19.6%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,022.00	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	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,022.00	0.00	-100.0%
TOTAL, REVENUES			21,888,622.27	20,813,870.00	-4.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	8,894,836.22	13,169,099.00	48.1%
To County Offices		7212	(82,910.00)	19,235.00	-123.2%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	9,997,392.00	7,625,536.00	-23.7%
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	3,021,759.00	0.00	-100.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,831,077.22	20,813,870.00	-4.7%
TOTAL, EXPENDITURES			21,831,077.22	20,813,870.00	-4.7%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,831,972.12	8,709,864.00	27.5%
3) Other State Revenue		8300-8599	15,050,628.15	12,104,006.00	-19.6%
4) Other Local Revenue		8600-8799	6,022.00	0.00	-100.0%
5) TOTAL, REVENUES			21,888,622.27	20,813,870.00	-4.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	21,831,077.22	20,813,870.00	-4.7%
10) TOTAL, EXPENDITURES			21,831,077.22	20,813,870.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			57,545.05	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			57,545.05	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	248,572.00	306,117.05	23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			248,572.00	306,117.05	23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			248,572.00	306,117.05	23.2%
2) Ending Balance, June 30 (E + F1e)			306,117.05	306,117.05	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			300,000.05	300,000.05	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	6,117.00	6,117.00	0.0%
FUND 10 PASS THRU EXPENDITURES	0000	9780	6,117.00		
FUND 10 PASS THRU EXPENDITURES	0000	9780		6,117.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
3308	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	0.05	0.05
6500	Special Education	300,000.00	300,000.00
Total, Restricted Balance		300,000.05	300,000.05

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	141,565.14	205,346.00	45.1%
3) Other State Revenue		8300-8599	1,739,962.68	1,311,150.00	-24.6%
4) Other Local Revenue		8600-8799	1,632,379.39	3,262,149.00	99.8%
5) TOTAL, REVENUES			3,513,907.21	4,778,645.00	36.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	352,810.55	387,409.00	9.8%
2) Classified Salaries		2000-2999	276,263.91	519,992.00	88.2%
3) Employee Benefits		3000-3999	330,619.00	491,835.00	48.8%
4) Books and Supplies		4000-4999	136,582.59	98,005.00	-28.2%
5) Services and Other Operating Expenditures		5000-5999	664,167.92	2,150,087.00	223.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	100,129.32	298,809.00	198.4%
9) TOTAL, EXPENDITURES			1,860,573.29	3,946,137.00	112.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			1,653,333.92	832,508.00	-49.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	99,288.00	New
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	99,288.00	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,653,333.92	931,796.00	-43.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	637,491.26	2,290,825.18	259.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			637,491.26	2,290,825.18	259.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			637,491.26	2,290,825.18	259.4%
2) Ending Balance, June 30 (E + F1e)			2,290,825.18	3,222,621.18	40.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,855,157.86	3,326,157.86	79.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	435,667.32	269,724.32	-38.1%
CHILD DEVELOPMENT EXPENSES	0000	9780	435,667.32		
CHILD DEVELOPMENT EXPENSES	0000	9780		269,724.32	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(373,261.00)	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,133,152.09		
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	395,436.63		
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			2,528,588.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	237,763.54		
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			237,763.54		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,290,825.18		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	20,858.14	20,280.00	-2.8%
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	120,707.00	185,066.00	53.3%
TOTAL, FEDERAL REVENUE			141,565.14	205,346.00	45.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,456.46	1,700.00	16.7%
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	1,020,472.60	938,648.00	-8.0%
All Other State Revenue	All Other	8590	718,033.62	370,802.00	-48.4%
TOTAL, OTHER STATE REVENUE			1,739,962.68	1,311,150.00	-24.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	4,401.67	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(70,156.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	65,045.00	New
All Other Fees and Contracts		8689	1,665,998.52	3,192,104.00	91.6%
Other Local Revenue					
All Other Local Revenue		8699	32,135.20	5,000.00	-84.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,632,379.39	3,262,149.00	99.8%
TOTAL, REVENUES			3,513,907.21	4,778,645.00	36.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	235,188.54	253,421.00	7.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	97,915.33	111,359.00	13.7%
Other Certificated Salaries		1900	19,706.68	22,629.00	14.8%
TOTAL, CERTIFICATED SALARIES			352,810.55	387,409.00	9.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	101,592.73	105,118.00	3.5%
Classified Support Salaries		2200	88,606.26	105,275.00	18.8%
Classified Supervisors' and Administrators' Salaries		2300	33,547.86	205,094.00	511.3%
Clerical, Technical and Office Salaries		2400	52,517.06	104,505.00	99.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			276,263.91	519,992.00	88.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	92,897.00	102,465.00	10.3%
PERS		3201-3202	67,005.50	131,947.00	96.9%
OASDI/Medicare/Alternative		3301-3302	8,448.66	13,157.00	55.7%
Health and Welfare Benefits		3401-3402	122,526.75	181,014.00	47.7%
Unemployment Insurance		3501-3502	2,826.05	4,538.00	60.6%
Workers' Compensation		3601-3602	25,176.49	41,651.00	65.4%
OPEB, Allocated		3701-3702	11,738.55	17,063.00	45.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			330,619.00	491,835.00	48.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	112,167.09	87,105.00	-22.3%
Noncapitalized Equipment		4400	16,602.16	2,500.00	-84.9%
Food		4700	7,813.34	8,400.00	7.5%
TOTAL, BOOKS AND SUPPLIES			136,582.59	98,005.00	-28.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	505,970.60	223,474.00	-55.8%
Travel and Conferences		5200	6,171.06	12,600.00	104.2%
Dues and Memberships		5300	0.00	250.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,027.93	45,805.00	128.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,151.87	7,300.00	131.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,249.53	11,093.00	19.9%
Professional/Consulting Services and Operating Expenditures		5800	115,571.00	1,844,666.00	1496.1%
Communications		5900	4,025.93	4,899.00	21.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			664,167.92	2,150,087.00	223.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	100,129.32	298,809.00	198.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			100,129.32	298,809.00	198.4%
TOTAL, EXPENDITURES			1,860,573.29	3,946,137.00	112.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	99,288.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	99,288.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	99,288.00	New

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	141,565.14	205,346.00	45.1%
3) Other State Revenue		8300-8599	1,739,962.68	1,311,150.00	-24.6%
4) Other Local Revenue		8600-8799	1,632,379.39	3,262,149.00	99.8%
5) TOTAL, REVENUES			3,513,907.21	4,778,645.00	36.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		23,364.37	22,041.00	-5.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,568,887.23	3,398,710.00	116.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		100,129.32	298,809.00	198.4%
8) Plant Services	8000-8999		168,192.37	226,577.00	34.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,860,573.29	3,946,137.00	112.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			1,653,333.92	832,508.00	-49.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	99,288.00	New
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	99,288.00	New

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,653,333.92	931,796.00	-43.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	637,491.26	2,290,825.18	259.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			637,491.26	2,290,825.18	259.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			637,491.26	2,290,825.18	259.4%
2) Ending Balance, June 30 (E + F1e)			2,290,825.18	3,222,621.18	40.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,855,157.86	3,326,157.86	79.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	435,667.32	269,724.32	-38.1%
CHILD DEVELOPMENT EXPENSES	0000	9780	435,667.32		
CHILD DEVELOPMENT EXPENSES	0000	9780		269,724.32	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(373,261.00)	New

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5058	Child Development: Coronavirus Response and Relief Supple	4,157.12	4,157.12
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	11,311.20	11,311.20
5810	Other Restricted Federal	1,500,000.00	3,000,000.00
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Imple	117,000.00	117,000.00
7810	Other Restricted State	29,000.00	0.00
9010	Other Restricted Local	193,689.54	193,689.54
Total, Restricted Balance		1,855,157.86	3,326,157.86

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,085.93	45,979.00	99.2%
3) Other State Revenue		8300-8599	3,365.05	3,865.00	14.9%
4) Other Local Revenue		8600-8799	1,591.28	0.00	-100.0%
5) TOTAL, REVENUES			28,042.26	49,844.00	77.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	15,033.48	21,780.00	44.9%
2) Classified Salaries		2000-2999	26,014.40	24,016.00	-7.7%
3) Employee Benefits		3000-3999	15,052.11	18,534.00	23.1%
4) Books and Supplies		4000-4999	32,985.93	56,875.00	72.4%
5) Services and Other Operating Expenditures		5000-5999	3,508.14	3,800.00	8.3%
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	5,125.79	2,590.00	-49.5%
9) TOTAL, EXPENDITURES			97,719.85	127,595.00	30.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(69,677.59)	(77,751.00)	11.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	70,290.59	77,751.00	10.6%
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			70,290.59	77,751.00	10.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			613.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	613.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	613.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	613.00	New
2) Ending Balance, June 30 (E + F1e)			613.00	613.00	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	614.00	614.00	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	(1.00)	(1.00)	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	28.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,640.49		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,669.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,056.21		
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			4,056.21		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			613.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	22,471.93	45,979.00	104.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	614.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			23,085.93	45,979.00	99.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,214.05	3,865.00	218.4%
All Other State Revenue		8590	2,151.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,365.05	3,865.00	14.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(184.33)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,776.61	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,591.28	0.00	-100.0%
TOTAL, REVENUES			28,042.26	49,844.00	77.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	15,033.48	21,780.00	44.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			15,033.48	21,780.00	44.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	26,014.40	24,016.00	-7.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			26,014.40	24,016.00	-7.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,694.76	4,160.00	-11.4%
PERS		3201-3202	5,581.38	6,100.00	9.3%
OASDI/Medicare/Alternative		3301-3302	568.02	664.00	16.9%
Health and Welfare Benefits		3401-3402	1,265.00	4,198.00	231.9%
Unemployment Insurance		3501-3502	195.81	228.00	16.4%
Workers' Compensation		3601-3602	1,747.74	2,102.00	20.3%
OPEB, Allocated		3701-3702	999.40	1,082.00	8.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			15,052.11	18,534.00	23.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,693.22	6,000.00	27.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	28,292.71	50,875.00	79.8%
TOTAL, BOOKS AND SUPPLIES			32,985.93	56,875.00	72.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	893.14	1,000.00	12.0%
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	2,615.00	2,800.00	7.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,508.14	3,800.00	8.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	5,125.79	2,590.00	-49.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,125.79	2,590.00	-49.5%
TOTAL, EXPENDITURES			97,719.85	127,595.00	30.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	70,290.59	77,751.00	10.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			70,290.59	77,751.00	10.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			70,290.59	77,751.00	10.6%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,085.93	45,979.00	99.2%
3) Other State Revenue		8300-8599	3,365.05	3,865.00	14.9%
4) Other Local Revenue		8600-8799	1,591.28	0.00	-100.0%
5) TOTAL, REVENUES			28,042.26	49,844.00	77.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		91,129.77	124,005.00	36.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		571.15	0.00	-100.0%
7) General Administration	7000-7999		5,125.79	2,590.00	-49.5%
8) Plant Services	8000-8999		893.14	1,000.00	12.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			97,719.85	127,595.00	30.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(69,677.59)	(77,751.00)	11.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	70,290.59	77,751.00	10.6%
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			70,290.59	77,751.00	10.6%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			613.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	613.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	613.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	613.00	New
2) Ending Balance, June 30 (E + F1e)			613.00	613.00	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	614.00	614.00	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	(1.00)	(1.00)	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5810	Other Restricted Federal	614.00	614.00
Total, Restricted Balance		614.00	614.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,572.08	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			14,572.08	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	12,386.26	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,386.26	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,185.82	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,185.83	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,185.83)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(0.01)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	(0.01)	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	(0.01)	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	(0.01)	New
2) Ending Balance, June 30 (E + F1e)			(0.01)	(0.01)	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	(0.01)	(0.01)	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(0.01)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(0.01)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			(0.01)		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Forest Reserve Funds		8260	2,185.83	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	12,386.25	0.00	-100.0%
TOTAL, FEDERAL REVENUE			14,572.08	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			14,572.08	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	12,386.26	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,386.26	0.00	-100.0%
TOTAL, EXPENDITURES			12,386.26	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,185.83	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,185.83	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,572.08	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			14,572.08	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	12,386.26	0.00	-100.0%
10) TOTAL EXPENDITURES			12,386.26	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,185.82	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,185.83	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,185.83)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(10,961.73)	2,000.00	-118.2%
5) TOTAL, REVENUES			(10,961.73)	2,000.00	-118.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,961.73)	2,000.00	-118.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,462.46	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,462.46	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,500.73	2,000.00	-78.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	396,449.69	405,950.42	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			396,449.69	405,950.42	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			396,449.69	405,950.42	2.4%
2) Ending Balance, June 30 (E + F1e)			405,950.42	407,950.42	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	45,950.42	47,950.42	4.4%
COUNTYWIDE DATA PROCESSING UPGI	0000	9780	45,950.42		
COUNTYWIDE DATA PROCESSING IMPR	0000	9780		47,950.42	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	360,000.00	360,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	405,950.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			405,950.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			405,950.42		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,291.27	2,000.00	-12.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(13,253.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(10,961.73)	2,000.00	-118.2%
TOTAL, REVENUES			(10,961.73)	2,000.00	-118.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,462.46	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,462.46	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			20,462.46	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(10,961.73)	2,000.00	-118.2%
5) TOTAL, REVENUES			(10,961.73)	2,000.00	-118.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,961.73)	2,000.00	-118.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,462.46	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,462.46	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,500.73	2,000.00	-78.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	396,449.69	405,950.42	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			396,449.69	405,950.42	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			396,449.69	405,950.42	2.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	45,950.42	47,950.42	4.4%
COUNTYWIDE DATA PROCESSING UPGF	0000	9780	45,950.42		
COUNTYWIDE DATA PROCESSING IMPR	0000	9780		47,950.42	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	360,000.00	360,000.00	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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(45,109.32)	8,000.00	-117.7%
5) TOTAL, REVENUES			(45,109.32)	8,000.00	-117.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(45,109.32)	8,000.00	-117.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,109.32)	8,000.00	-357.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,695,207.67	1,692,098.35	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,695,207.67	1,692,098.35	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,695,207.67	1,692,098.35	-0.2%
2) Ending Balance, June 30 (E + F1e)			1,692,098.35	1,700,098.35	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,692,098.35	1,700,098.35	0.5%
FUND 20 FUTURE OPEB	0000	9780	1,692,098.35		
FUND 20 FUTURE OPEB EXPENDITURES	0000	9780		1,700,098.35	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,678,409.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	13,688.96		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,692,098.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			1,692,098.35		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	9,797.68	8,000.00	-18.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(54,907.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(45,109.32)	8,000.00	-117.7%
TOTAL, REVENUES			(45,109.32)	8,000.00	-117.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	42,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			42,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			42,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(45,109.32)	8,000.00	-117.7%
5) TOTAL, REVENUES			(45,109.32)	8,000.00	-117.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(45,109.32)	8,000.00	-117.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,109.32)	8,000.00	-357.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,695,207.67	1,692,098.35	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,695,207.67	1,692,098.35	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,695,207.67	1,692,098.35	-0.2%
2) Ending Balance, June 30 (E + F1e)			1,692,098.35	1,700,098.35	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
9750			0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
9760			0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
9780			1,692,098.35	1,700,098.35	0.5%
FUND 20 FUTURE OPEB	0000	9780	1,692,098.35		
FUND 20 FUTURE OPEB EXPENDITURES	0000	9780		1,700,098.35	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

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

Unaudited Actuals

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(3,018.83)	0.00	-100.0%
5) TOTAL, REVENUES			(3,018.83)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	82,299.24	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			82,299.24	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(85,318.07)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	60,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			60,000.00	60,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(25,318.07)	60,000.00	-337.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	138,087.85	112,769.78	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			138,087.85	112,769.78	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			138,087.85	112,769.78	-18.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	112,769.78	172,769.78	53.2%
FUND 40 CAPITAL OUTLAY PROJECTS	0000	9780	<i>112,769.78</i>		
FUND 40 CAPITAL OUTLAY EXPENSES	0000	9780		<i>172,769.78</i>	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	112,769.78		
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			112,769.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			112,769.78		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	656.17	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,675.00)	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%
TOTAL, OTHER LOCAL REVENUE			(3,018.83)	0.00	-100.0%
TOTAL, REVENUES			(3,018.83)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	82,299.24	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			82,299.24	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			82,299.24	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	60,000.00	60,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000.00	60,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			60,000.00	60,000.00	0.0%

Unaudited Actuals
 San Luis Obispo County Office of Education Special Reserve Fund for Capital Outlay Projects
 San Luis Obispo County Expenditures by Function

40 10405 000000
 Form 40

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(3,018.83)	0.00	-100.0%
5) TOTAL, REVENUES			(3,018.83)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		82,299.24	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			82,299.24	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(85,318.07)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	60,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			60,000.00	60,000.00	0.0%

Unaudited Actuals

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(25,318.07)	60,000.00	-337.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	138,087.85	112,769.78	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			138,087.85	112,769.78	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			138,087.85	112,769.78	-18.3%
2) Ending Balance, June 30 (E + F1e)			112,769.78	172,769.78	53.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	112,769.78	172,769.78	53.2%
FUND 40 CAPITAL OUTLAY PROJECTS	0000	9780	112,769.78		
FUND 40 CAPITAL OUTLAY EXPENSES	0000	9780		172,769.78	
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	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	13.86	14.44	23.13	13.86	15.00	15.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	33.03	35.65	48.26	33.03	35.00	35.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	46.89	50.09	71.39	46.89	50.00	50.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	15.40	15.57	15.57	15.40	16.00	16.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	15.40	15.57	15.57	15.40	16.00	16.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	62.29	65.66	86.96	62.29	66.00	66.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	30,274.07	29,585.11	29,585.11	30,379.01	27,619.69	27,619.69
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	2,380,682.00		2,380,682.00			2,380,682.00
Work in Progress			0.00	212,109.00		212,109.00
Total capital assets not being depreciated	2,380,682.00	0.00	2,380,682.00	212,109.00	0.00	2,592,791.00
Capital assets being depreciated:						
Land Improvements	1,185,626.00		1,185,626.00			1,185,626.00
Buildings	34,673,676.98		34,673,676.98	396,849.90		35,070,526.88
Equipment	2,805,547.00	0.00	2,805,547.00	98,627.00		2,904,174.00
Total capital assets being depreciated	38,664,849.98	0.00	38,664,849.98	495,476.90	0.00	39,160,326.88
Accumulated Depreciation for:						
Land Improvements	(277,420.95)		(277,420.95)	(103,106.00)		(380,526.95)
Buildings	(18,735,868.00)		(18,735,868.00)	(621,734.00)		(19,357,602.00)
Equipment	(2,150,125.37)		(2,150,125.37)	(133,266.00)		(2,283,391.37)
Total accumulated depreciation	(21,163,414.32)	0.00	(21,163,414.32)	(858,106.00)	0.00	(22,021,520.32)
Total capital assets being depreciated, net excluding lease assets	17,501,435.66	0.00	17,501,435.66	(362,629.10)	0.00	17,138,806.56
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	19,882,117.66	0.00	19,882,117.66	(150,520.10)	0.00	19,731,597.56
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
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
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
Total capital assets being depreciated, net excluding lease assets			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
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable		21,000.00	21,000.00		21,000.00	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	16,415,507.39	6,816,117.61	23,231,625.00			23,231,625.00	
Total/Net OPEB Liability	7,466,971.47	1,466,600.53	8,933,572.00		1,447,291.00	7,486,281.00	569,523.00
Compensated Absences Payable	382,563.86		382,563.86		49,640.31	332,923.55	0.00
Governmental activities long-term liabilities	24,265,042.72	8,303,718.14	32,568,760.86	0.00	1,517,931.31	31,050,829.55	569,523.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	33,552,071.41
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,377,124.16
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	23,372.71
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	334,492.88
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	21,000.00
4. Other Transfers Out	All	9200	7200-7299	6,979,514.01
5. Interfund Transfers Out	All	9300	7600-7629	192,753.05
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	994,959.94
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,371,860.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				11,917,952.59
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	69,677.59
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)				17,326,672.25

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		50.09
B. Expenditures per ADA (Line I.E divided by Line II.A)		345,910.81
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	16,913,875.72	172,943.51
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)	16,913,875.72	172,943.51
B. Required effort (Line A.2 times 90%)	15,222,488.15	155,649.16
C. Current year expenditures (Line I.E and Line II.B)	17,326,672.25	345,910.81
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%

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

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2020-21 Actual			2021-22 Actual		
(2020-21 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2020 annual LCFF Target Entitlement Exhibit.)						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	1,735,087.00		1,735,087.00			1,735,087.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	22,152,899.70		22,152,899.70			20,779,070.66
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	23,887,986.70		23,887,986.70			22,514,157.66
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	97.80		97.80			50.09
5. Other ADA (Preload/Line B4, PY column)	31,938.86		31,938.86			28,931.17
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2020-21 Annual County LCFF Calculation)	1,735,087.00		1,735,087.00			1,735,087.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2020-21 Annual County LCFF Calculation)	4,398,503.00		4,398,503.00			4,398,503.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2020-21			Adjustments to 2021-22		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ((Lines A1 divided by A3) times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA	2021-22 Annual Report			2022-23 Annual Estimate		
CURRENT YEAR PROGRAM ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1d)	50.09		50.09	50.00		50.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	50.09	0.00	50.09	50.00	0.00	50.00
	2021-22 P2 Report			2022-23 P2 Estimate		
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			28,931.17			29,398.53
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2021-22 Actual			2022-23 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	138,352.64		138,352.64	138,360.00		138,360.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	24,775,701.48		24,775,701.48	24,713,591.00		24,713,591.00
5. Unsecured Roll Taxes (Object 8042)	829,630.12		829,630.12	813,257.00		813,257.00
6. Prior Years' Taxes (Object 8043)	(46,567.66)		(46,567.66)	(41,373.00)		(41,373.00)
7. Supplemental Taxes (Object 8044)	588,629.81		588,629.81	355,403.00		355,403.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	912,188.37		912,188.37	877,156.00		877,156.00
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)	27,197,934.76	0.00	27,197,934.76	26,856,394.00	0.00	26,856,394.00
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)	27,197,934.76	0.00	27,197,934.76	26,856,394.00	0.00	26,856,394.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			4,393,477.49			4,826,924.49
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)			4,393,477.49			4,826,924.49
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	1,634,520.00		1,634,520.00	1,259,335.00		1,259,335.00
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)	1,634,520.00	0.00	1,634,520.00	1,259,335.00	0.00	1,259,335.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	34,279,190.27		34,279,190.27	30,298,290.33		30,298,290.33
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	(290,299.61)		(290,299.61)	82,000.00		82,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT			2021-22 Actual			2022-23 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A12)			1,735,087.00			1,735,087.00
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.5122			0.9982
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			939,634.73			1,862,727.11
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			22,152,899.70			20,779,070.66
6. Inflation Adjustment			1.0573			1.0755
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9058			1.0162
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			21,215,883.88			22,709,926.32
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			22,155,518.61			24,572,653.43
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			27,197,934.76			26,856,394.00
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			1,259,335.00
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			(290,299.61)			76,299.56
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			26,907,635.15			26,932,693.56
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			0.00			1,259,335.00
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			26,907,635.15			
b. State Subventions (Line D13)			0.00			
c. Less: Excluded Appropriations (Line C24)			4,393,477.49			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			22,514,157.66			

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)			358,639.05			
SUMMARY	2021-22 Actual			2022-23 Budget		
16. Adjusted Appropriations Limit (Lines D9 plus D15)			22,514,157.66			24,572,653.43
17. Appropriations Subject to the Limit (Line D14d)			22,514,157.66			

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

Melissa Abbey _____
Gann Contact Person

805-782-7212 _____
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,869,584.84
- 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) 14,661,829.78

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) 12.75%

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. 0.00
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)	1,819,699.40
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	357,406.83
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	47,200.00
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)	260,072.14
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)	2,484,378.37
9. Carry-Forward Adjustment (Part IV, Line F)	(137,535.31)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,346,843.06

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	5,992,005.67
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,074,719.09
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,919,776.52
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	27,414.41
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	17,982.18
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,142,469.78
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,601,200.78
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)	958,621.18
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,779,709.37
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)	30,741.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,246,660.03
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	64,301.35
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)	22,855,601.36

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	10.87%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	10.27%
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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.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>2,484,378.37</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(216,349.96)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(366,844.08)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.92%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.92%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.92%) times Part III, Line B19); zero if positive	<u>(137,535.31)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(137,535.31)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>10.27%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-68,767.66) is applied to the current year calculation and the remainder (\$-68,767.65) is deferred to one or more future years:	<u>10.57%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-45,845.10) is applied to the current year calculation and the remainder (\$-91,690.21) is deferred to one or more future years:	<u>10.67%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(137,535.31)</u>

Approved indirect cost rate: 8.92%
 Highest rate used in any program: 8.92%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	362,090.93	32,298.51	8.92%
01	3025	167,896.52	14,976.37	8.92%
01	3060	795,545.99	70,960.59	8.92%
01	3061	236,275.02	20,750.90	8.78%
01	3110	28,062.88	2,503.24	8.92%
01	3182	201,333.24	15,680.35	7.79%
01	3183	35,592.70	3,174.86	8.92%
01	3210	54.17	4.83	8.92%
01	3212	519,579.09	46,346.45	8.92%
01	3213	53,673.47	4,787.67	8.92%
01	3310	47,805.15	4,264.22	8.92%
01	3315	31,346.86	2,796.14	8.92%
01	3345	5,135.45	185.55	3.61%
01	3385	57,062.00	5,090.00	8.92%
01	3395	49,482.17	1,343.90	2.72%
01	4035	14,327.86	1,278.05	8.92%
01	5630	127,217.30	11,347.79	8.92%
01	5633	2,612.15	233.00	8.92%
01	5810	50,565.61	4,510.45	8.92%
01	6387	75,744.90	6,756.64	8.92%
01	6500	4,720,063.02	383,051.10	8.12%
01	6510	555,358.96	49,176.00	8.85%
01	6515	13,795.85	948.00	6.87%
01	6520	124,645.10	11,117.90	8.92%
01	6537	52,000.00	4,638.40	8.92%
01	6546	225,696.54	13,923.00	6.17%
01	6680	34,428.97	3,071.03	8.92%
01	6685	30,758.78	2,741.22	8.91%
01	6690	319,678.07	28,514.93	8.92%
01	7366	225,704.61	20,132.86	8.92%
01	7368	44,040.41	3,928.40	8.92%
01	7422	164.55	14.68	8.92%
01	7428	183,621.02	16,378.98	8.92%
01	7810	298,577.77	14,788.24	4.95%
01	8150	386,945.39	34,154.61	8.83%
01	9010	1,174,778.95	19,406.96	1.65%
12	5033	25,000.00	2,230.00	8.92%
12	5035	25,000.00	2,230.00	8.92%
12	5058	34,365.84	1,718.29	5.00%
12	5460	3,280.70	292.64	8.92%
12	6105	874,895.52	78,043.81	8.92%
12	6127	25,000.00	2,230.00	8.92%

Unaudited Actuals

San Luis Obispo County Office of Education 2021-22 Unaudited Actuals
San Luis Obispo County Exhibit A: Indirect Cost Rates Charged to Programs

40 10405 0000000
Form ICR

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
12	7810	150,131.48	13,384.58	8.92%
13	5310	57,222.77	4,686.25	8.19%
13	5465	4,927.58	439.54	8.92%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	9,110.18		29,339.27	38,449.45
2. State Lottery Revenue	8560	22,913.73		9,731.18	32,644.91
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		32,023.91	0.00	39,070.45	71,094.36
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	21,042.32		20,456.88	41,499.20
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	12.47			12.47
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		21,054.79	0.00	20,456.88	41,511.67
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	10,969.12	0.00	18,613.57	29,582.69
D. COMMENTS:					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	32,460.59	0.00	32,460.59	3,886.87	36,347.46	36,347.46
3100	Alternative Schools	59,278.89	0.00	59,278.89	7,098.13	66,377.02	66,377.02
3300	Independent Study Centers	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
3500	County Community Schools	1,983,257.32	420,843.08	2,404,100.40	287,869.99	2,691,970.39	2,691,970.39
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00
3600	Juvenile Courts	783,209.79	217,541.27	1,000,751.06	119,831.18	1,120,582.24	1,120,582.24
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	514,653.99	84,660.78	599,314.77	71,762.70	671,077.47	671,077.47
4110	Regular Education, Adult	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
4620	Adult Correctional Education	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
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	1,531,873.41	0.00	1,531,873.41	183,428.44	1,715,301.85	1,715,301.85
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	6,908,801.40	0.00	6,908,801.40	827,268.52	7,736,069.92	7,736,069.92
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals							
7110	Nonagency - Educational	995,477.94	2,596.37	998,074.31	119,510.67	1,117,584.98	1,117,584.98
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	34,007.76	0.00	34,007.76	4,072.13	38,079.89	38,079.89
8600	County Services to Districts	8,144,037.40	0.00	8,144,037.40	975,177.23	9,119,214.63	9,119,214.63
Other Costs							
----	Food Services					3,518.68	3,518.68
----	Enterprise					17,982.18	17,982.18
----	Facilities Acquisition & Construction					542,868.66	542,868.66
----	Other Outgo					7,675,036.41	7,675,036.41
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C51 times CAC, line E)		843,065.48	843,065.48	262,249.26	1,105,314.74	1,105,314.74
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(105,255.11)	(105,255.11)	(105,255.11)
----	Total County School Service and Charter Schools Funds Expenditures	20,987,058.49	1,568,706.98	22,555,765.47	2,756,900.01	8,239,405.93	33,552,071.41

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

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	0.00	32,460.59	0.00	0.00	0.00	0.00	0.00			0.00	0.00	32,460.59
3100	Alternative Schools	1,638.47	33,419.11	0.00	3,799.84	17,763.86	0.00	0.00			2,657.61	0.00	59,278.89
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	701,212.76	206,846.33	168.75	246,069.13	497,795.89	0.00	0.00			331,164.46	0.00	1,983,257.32
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	435,588.26	194,810.08	0.00	139,689.66	13,121.79	0.00	0.00			0.00	0.00	783,209.79
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	144,334.87	370,319.12	0.00	0.00	0.00	0.00	0.00			0.00	0.00	514,653.99
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	818,467.74	287,350.53	56,025.03	0.00	349,944.32	690.90	0.00			19,394.89	0.00	1,531,873.41
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	4,111,190.96	1,386,820.20	0.00	443,412.22	850,259.50	0.00	0.00			86,377.52	30,741.00	6,908,801.40
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	829,550.46	165,927.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	995,477.94
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	6,593.35	0.00	0.00	0.00	0.00	0.00	27,414.41	0.00	0.00	0.00	34,007.76
8600	County Services to Districts		4,596,591.94	4,333.90	0.00	262,908.26	0.00	0.00		3,064,442.85	215,760.45	0.00	8,144,037.40
Total Direct Charged Costs		7,041,983.52	7,281,138.73	60,527.68	832,970.85	1,991,793.62	690.90	0.00	27,414.41	3,064,442.85	215,760.45	30,741.00	20,987,058.49
										3,064,442.85	655,354.93		

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	
3100	Alternative Schools	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	
3500	County Community Schools	9,776.97	411,066.11	0.00	420,843.08	
3550	Community Day Schools	0.00	0.00	0.00	0.00	
3600	Juvenile Courts	12,008.22	205,533.05	0.00	217,541.27	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	
3800	Career Technical Education	1,419.89	83,240.89	0.00	84,660.78	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00	
6000	ROC/P	0.00	0.00	0.00	0.00	
Other Goals						
7110	Nonagency - Educational	2,596.37	0.00	0.00	2,596.37	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	
8600	County Services to Districts	0.00	0.00	0.00	0.00	
Other Funds						
--	Adult Education (Fund 11)		0.00		0.00	
--	Child Development (Fund 12)	20,933.26	822,132.22	0.00	843,065.48	
--	Cafeteria (Funds 13 and 61)		0.00		0.00	
Total Allocated Support Costs		46,734.71	1,521,972.27	0.00	1,568,706.98	

A. Central Administration Costs in County School Service and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	399,243.98
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	47,200.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,896,795.77
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	518,915.37
5	Total Central Administration Costs in County School Service and Charter Schools Funds	2,862,155.12
B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	20,987,058.49
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,568,706.98
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	22,555,765.47
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,254,473.37
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	92,594.06
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,347,067.43
D. Total Direct Charged and Allocated Costs (B3 + C5)		23,902,832.90
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		11.97%

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)	3,518.68				3,518.68
Enterprise (Objects 1000-5999, 6400-6910)		17,982.18			17,982.18
Facilities Acquisition & Construction (Objects 1000-6600)			542,868.66		542,868.66
Other Outgo (Objects 1000-7999)				7,675,036.41	7,675,036.41
Total Other Costs	3,518.68	17,982.18	542,868.66	7,675,036.41	8,239,405.93

	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)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	25.486.19	0.00	6,878.55	14,369.97	1,521,972.27	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12							
3100 Alternative Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools	2.41		2.41	2.41	4.00		
3550 Community Day Schools							
3600 Juvenile Courts	2.96		2.96	2.96	2.00		
3700 Specialized Secondary Programs							
3800 Career Technical Education	0.35		0.35	0.35	0.81		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
4900 Other Supplemental Education							
5000-5999 Special Education (allocated to 5001)	0.00		0.00	0.00	0.00		
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	0.64		0.64	0.64	.20		
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	5.16		5.16	5.16	8.00		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	11.52	0.00	11.52	11.52	14.81	0.00	0.00

Current LEA: 40-10405-0000000 San Luis Obispo County Office of Education		
Selected SELPA: AJ		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AJ	San Luis Obispo County	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	659,026.35	0.00	0.00	0.00	371,339.82	1,537,576.83	162,238.86	2,730,181.86
2000-2999	Classified Salaries	372,341.38	0.00	0.00	0.00	113,469.50	911,359.69	0.00	1,397,170.57
3000-3999	Employee Benefits	477,701.97	0.00	0.00	0.00	241,517.68	1,450,204.40	49,249.56	2,218,673.61
4000-4999	Books and Supplies	23,470.30	0.00	0.00	0.00	0.00	144,541.88	0.00	168,012.18
5000-5999	Services and Other Operating Expenditures	174,268.08	0.00	0.00	0.00	44,573.38	387,410.14	0.00	606,251.60
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	Slate Special Schools	0.00	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	0.00
Total Direct Costs									
7310	Transfers of Indirect Costs	1,706,808.08	0.00	0.00	0.00	770,900.38	4,431,092.94	211,488.42	7,120,289.82
7350	Transfers of Indirect Costs - Interfund	409,259.98	0.00	0.00	0.00	62,635.83	9,035.45	0.00	480,931.26
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Indirect Costs and PCR Allocations									
TOTAL COSTS		409,259.98	0.00	0.00	0.00	62,635.83	9,035.45	0.00	480,931.26
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)		2,116,068.06	0.00	0.00	0.00	833,536.21	4,440,128.39	211,488.42	7,601,221.08
1000-1999	Certificated Salaries	75,784.47	0.00	0.00	0.00	39,619.62	47,228.06	26,229.26	188,861.41
2000-2999	Classified Salaries	36,847.55	0.00	0.00	0.00	15,164.54	15,970.68	0.00	67,982.77
3000-3999	Employee Benefits	47,014.12	0.00	0.00	0.00	16,619.78	22,563.11	11,018.55	97,215.56
4000-4999	Books and Supplies	3,010.27	0.00	0.00	0.00	0.00	53,098.83	0.00	56,109.10
5000-5999	Services and Other Operating Expenditures	36,289.33	0.00	0.00	0.00	5,093.79	132,255.64	0.00	173,618.76
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	Slate Special Schools	0.00	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	0.00
Total Direct Costs									
7310	Transfers of Indirect Costs	198,925.74	0.00	0.00	0.00	76,497.73	271,116.32	37,247.81	583,787.60
7350	Transfers of Indirect Costs - Interfund	2,811.98	0.00	0.00	0.00	5,777.83	4,397.05	0.00	12,986.86
Total Indirect Costs									
TOTAL BEFORE OBJECT 8980		2,811.98	0.00	0.00	0.00	5,777.83	4,397.05	0.00	12,986.86
Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)		201,737.72	0.00	0.00	0.00	82,275.56	275,513.37	37,247.81	596,774.46
TOTAL COSTS									
									0.00
									596,774.46

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	583,241.88	0.00	0.00	0.00	331,720.20	1,490,348.77	136,009.60	2,541,320.45
2000-2999	Classified Salaries	335,493.93	0.00	0.00	0.00	96,304.96	895,389.01		1,329,187.80
3000-3999	Employee Benefits	430,687.85	0.00	0.00	0.00	224,897.90	1,427,641.29	38,231.01	2,121,456.05
4000-4999	Books and Supplies	20,460.03	0.00	0.00	0.00	0.00	91,443.05		111,903.08
5000-5999	Services and Other Operating Expenditures	137,998.75	0.00	0.00	0.00	39,479.59	255,154.50		432,632.84
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs									
7310	Transfers of Indirect Costs	1,507,882.34	0.00	0.00	0.00	694,402.65	4,159,976.62	174,240.61	6,536,502.22
7350	Transfers of Indirect Costs - Interfund	406,448.00	0.00	0.00	0.00	56,858.00	4,638.40		467,944.40
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Indirect Costs and PCR Allocations									
TOTAL BEFORE OBJECT 8980		1,914,330.34	0.00	0.00	0.00	751,260.65	4,164,615.02	174,240.61	7,004,446.62
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
TOTAL COSTS									
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)		0.00	0.00	0.00	0.00	0.00	111,187.37		111,187.37
1000-1999	Certificated Salaries	34,251.29	0.00	0.00	0.00	0.00	84.08		34,335.37
2000-2999	Classified Salaries	12,572.08	0.00	0.00	0.00	0.00	34,534.67		47,106.75
3000-3999	Employee Benefits	5,219.98	0.00	0.00	0.00	0.00	1,125.48		6,345.46
4000-4999	Books and Supplies	30,961.33	0.00	0.00	0.00	0.00	20,230.72		51,192.05
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	83,004.68	0.00	0.00	0.00	0.00	167,162.32	0.00	250,167.00
Total Direct Costs									
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Indirect Costs									
TOTAL BEFORE OBJECT 8980		83,004.68	0.00	0.00	0.00	0.00	167,162.32	0.00	250,167.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
TOTAL COSTS									
TOTAL COSTS		83,004.68	0.00	0.00	0.00	0.00	167,162.32	0.00	250,167.00
TOTAL COSTS									144,203.83
TOTAL COSTS									394,370.83

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

2020-21 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	7,462,567.20	251,846.67
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)	0.00	0.00

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)	0.00	0.00

4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00

5. 2020-21 Expenditures, Adjusted for 2021-22 MOE Calculation (Sum lines 1 through 4)	7,462,567.20	251,846.67
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	142.00	
2. Enter any adjustments not included in Line C1 (explain below)	0.00	

3. 2020-21 Unduplicated Pupil Count, Adjusted for 2021-22 MOE Calculation (Line C1 plus Line C2)	142.00	

SELPA: San Luis Obispo County (AJ)

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/leamoexempwrksht.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>
1. Voluntary Departure of Staff		55,133.54
2. Decrease in Enrollment	1,313,832.25	
Total exempt reductions	1,313,832.25	55,133.54

SELPA: San Luis Obispo County (AJ)

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

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

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

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

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

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

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

SELPA: San Luis Obispo County (AJ)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2021-22	Actual Expenditures Comparison Year 2020-21	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	7,601,221.08		
b. Less: Expenditures paid from federal sources	596,774.46		
c. Expenditures paid from state and local sources	7,004,446.62	7,462,567.20	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		7,462,567.20	
Less: Exempt reduction(s) for SECTION 1		1,313,832.25	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	7,004,446.62	6,148,734.95	855,711.67

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 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	7,601,221.08		
b. Less: Expenditures paid from federal sources	596,774.46		
c. Expenditures paid from state and local sources	7,004,446.62	8,785,870.64	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		8,785,870.64	
Less: Exempt reduction(s) from SECTION 1		1,313,832.25	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	7,004,446.62	7,472,038.39	
d. Special education unduplicated pupil count	117	115	
e. Per capita state and local expenditures (A2c/A2d)	59,867.07	64,974.25	(5,107.18)

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: San Luis Obispo County (AJ)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2021-22	Comparison Year 2020-21	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	394,370.83	251,846.67	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		251,846.67	
Less: Exempt reduction(s) from SECTION 1		55,133.54	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	394,370.83	196,713.13	197,657.70

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

	Actual FY 2021-22	Comparison Year 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	394,370.83	251,846.67	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		251,846.67	
Less: Exempt reduction(s) from SECTION 1		55,133.54	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	394,370.83	196,713.13	
b. Special education unduplicated pupil count	117	142	
c. Per capita local expenditures (B2a/B2b)	3,370.69	1,385.30	1,985.39

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.

Katy Bates
Contact Name

805-782-7315
Telephone Number

Fiscal Specialist
Title

kbates@slocoe.org
Email Address

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	154,339.00	254,747.00	347,403.00	331,098.00	16,786.00	1,429,082.00	166,924.00	2,700,379.00
2000-2999	Classified Salaries	198,710.00	182,979.00	0.00	96,516.00	19,920.00	931,284.00		1,429,409.00
3000-3999	Employee Benefits	132,271.00	191,172.00	129,474.00	186,555.00	15,064.00	1,083,714.00	48,593.00	1,786,843.00
4000-4999	Books and Supplies	23,521.00	40,371.00	0.00	0.00	0.00	287,517.00		351,409.00
5000-5999	Services and Other Operating Expenditures	206,231.00	173,925.00	20,174.00	12,761.00	2,114.00	380,706.00		795,911.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	715,072.00	843,194.00	497,051.00	626,930.00	53,884.00	4,112,303.00	215,517.00	7,063,951.00
7310	Transfers of Indirect Costs	411,723.00	124,765.00	0.00	61,515.00	7,664.00	0.00		605,667.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	411,723.00	124,765.00	0.00	61,515.00	7,664.00	0.00	0.00	605,667.00
	TOTAL COSTS	1,126,795.00	967,959.00	497,051.00	688,445.00	61,548.00	4,112,303.00	215,517.00	7,669,618.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	154,339.00	160,015.00	319,894.00	331,098.00	0.00	1,356,898.00	139,767.00	2,462,011.00
2000-2999	Classified Salaries	198,710.00	182,979.00	0.00	96,516.00	0.00	902,590.00		1,380,795.00
3000-3999	Employee Benefits	132,271.00	144,324.00	119,135.00	186,555.00	0.00	1,044,727.00	39,746.00	1,666,758.00
4000-4999	Books and Supplies	23,394.00	40,371.00	0.00	0.00	0.00	248,220.00		311,985.00
5000-5999	Services and Other Operating Expenditures	206,131.00	163,657.00	18,329.00	12,761.00	0.00	274,479.00		675,357.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	714,845.00	691,346.00	457,358.00	626,930.00	0.00	3,826,914.00	179,513.00	6,496,906.00
7310	Transfers of Indirect Costs	408,785.00	124,765.00	0.00	61,515.00	0.00	0.00		595,065.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	408,785.00	124,765.00	0.00	61,515.00	0.00	0.00	0.00	595,065.00
	TOTAL BEFORE OBJECT 8980	1,123,630.00	816,111.00	457,358.00	688,445.00	0.00	3,826,914.00	179,513.00	7,091,971.00
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								7,091,971.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	77,914.00		77,914.00
2000-2999	Classified Salaries	42,270.00	0.00	0.00	0.00	0.00	0.00		42,270.00
3000-3999	Employee Benefits	15,651.00	0.00	0.00	0.00	0.00	30,670.00		46,221.00
4000-4999	Books and Supplies	12,000.00	0.00	0.00	0.00	0.00	650.00		12,650.00
5000-5999	Services and Other Operating Expenditures	88,745.00	1,500.00	0.00	0.00	0.00	10,325.00		100,570.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	158,566.00	1,500.00	0.00	0.00	0.00	119,559.00	0.00	279,625.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	158,566.00	1,500.00	0.00	0.00	0.00	119,559.00	0.00	279,625.00
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)								0.00
	TOTAL COSTS								279,625.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	659,026.35	0.00	0.00	0.00	371,339.82	1,537,576.83	162,238.86	2,730,181.86
2000-2999	Classified Salaries	372,341.38	0.00	0.00	0.00	113,469.50	911,359.69	0.00	1,397,170.57
3000-3999	Employee Benefits	477,701.97	0.00	0.00	0.00	241,517.68	1,450,204.40	49,249.56	2,218,673.61
4000-4999	Books and Supplies	23,470.30	0.00	0.00	0.00	0.00	144,541.88	0.00	168,012.18
5000-5999	Services and Other Operating Expenditures	174,268.08	0.00	0.00	0.00	44,573.38	387,410.14	0.00	606,251.60
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	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	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	1,706,808.08	0.00	0.00	0.00	770,900.38	4,431,092.94	211,488.42	7,120,289.82
7310	Transfers of Indirect Costs	409,259.98	0.00	0.00	0.00	62,635.83	9,035.45	0.00	480,931.26
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	409,259.98	0.00	0.00	0.00	62,635.83	9,035.45	0.00	480,931.26
	TOTAL COSTS	2,116,068.06	0.00	0.00	0.00	833,536.21	4,440,128.39	211,488.42	7,601,221.08
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	75,784.47	0.00	0.00	0.00	39,619.62	47,228.06	26,229.26	188,861.41
2000-2999	Classified Salaries	36,847.55	0.00	0.00	0.00	15,164.54	15,970.68	0.00	67,982.77
3000-3999	Employee Benefits	47,014.12	0.00	0.00	0.00	16,619.78	22,563.11	11,018.55	97,215.56
4000-4999	Books and Supplies	3,010.27	0.00	0.00	0.00	0.00	53,098.83	0.00	56,109.10
5000-5999	Services and Other Operating Expenditures	36,289.33	0.00	0.00	0.00	5,093.79	132,255.64	0.00	173,618.76
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	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	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	198,925.74	0.00	0.00	0.00	76,497.73	271,116.32	37,247.81	583,787.60
7310	Transfers of Indirect Costs	2,811.98	0.00	0.00	0.00	5,777.83	4,397.05	0.00	12,986.86
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	2,811.98	0.00	0.00	0.00	5,777.83	4,397.05	0.00	12,986.86
	TOTAL BEFORE OBJECT 8980	201,737.72	0.00	0.00	0.00	82,275.56	275,513.37	37,247.81	596,774.46
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								596,774.46

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	583,241.88	0.00	0.00	0.00	331,720.20	1,490,348.77	136,009.60	2,541,320.45
2000-2999	Classified Salaries	335,493.83	0.00	0.00	0.00	98,304.96	895,389.01	0.00	1,329,187.80
3000-3999	Employee Benefits	430,887.85	0.00	0.00	0.00	224,897.90	1,427,641.29	38,231.01	2,121,458.05
4000-4999	Books and Supplies	20,460.03	0.00	0.00	0.00	0.00	91,443.05		111,903.08
5000-5999	Services and Other Operating Expenditures	137,998.75	0.00	0.00	0.00	39,479.59	255,154.50		432,632.84
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,507,882.34	0.00	0.00	0.00	694,402.65	4,159,976.62	174,240.61	6,536,502.22
7310	Transfers of Indirect Costs	406,448.00	0.00	0.00	0.00	56,858.00	4,638.40		467,944.40
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	406,448.00	0.00	0.00	0.00	56,858.00	4,638.40	0.00	467,944.40
	TOTAL BEFORE OBJECT 8980	1,914,330.34	0.00	0.00	0.00	751,260.65	4,164,615.02	174,240.61	7,004,446.62
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
TOTAL COSTS									
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	111,187.37		111,187.37
2000-2999	Classified Salaries	34,251.29	0.00	0.00	0.00	0.00	84.08		34,335.37
3000-3999	Employee Benefits	12,572.08	0.00	0.00	0.00	0.00	34,534.67		47,106.75
4000-4999	Books and Supplies	5,219.98	0.00	0.00	0.00	0.00	1,125.48		6,345.46
5000-5999	Services and Other Operating Expenditures	30,961.33	0.00	0.00	0.00	0.00	20,230.72		51,192.05
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	83,004.68	0.00	0.00	0.00	0.00	167,162.32	0.00	250,167.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	83,004.68	0.00	0.00	0.00	0.00	167,162.32	0.00	250,167.00
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)								0.00
TOTAL COSTS									
									144,203.83
									394,370.83

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

SELPA: San Luis Obispo County (AJ)

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/learnmoexempwrksht.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>
2. Reduction in enrollment		419,069.46
Total exempt reductions	0.00	419,069.46

SELPA: San Luis Obispo County (AJ)

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

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

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

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

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

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

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

SELPA: San Luis Obispo County (AJ)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2022-23	Actual Expenditures Comparison Year 2021-00	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	7,669,618.00		
b. Less: Expenditures paid from federal sources	577,647.00		
c. Expenditures paid from state and local sources	7,091,971.00	7,004,446.62	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		7,004,446.62	
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	7,091,971.00	7,004,446.62	87,524.38

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

	Budgeted Amounts FY 2022-23	Comparison Year 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	7,669,618.00		
b. Less: Expenditures paid from federal sources	577,647.00		
c. Expenditures paid from state and local sources	7,091,971.00	8,785,870.64	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		8,785,870.64	
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	7,091,971.00	8,785,870.64	
d. Special education unduplicated pupil count	110	115	
e. Per capita state and local expenditures (A2c/A2d)	64,472.46	76,398.88	(11,926.42)

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: San Luis Obispo County (AJ)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2022-23	Comparison Year 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	279,625.00	397,370.83	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		397,370.83	
Less: Exempt reduction(s) from SECTION 1		419,069.46	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	279,625.00	(21,698.63)	301,323.63

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 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	279,625.00	397,370.83	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		397,370.83	
Less: Exempt reduction(s) from SECTION 1		419,069.46	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	279,625.00	(21,698.63)	
b. Special education unduplicated pupil count	110	142	
c. Per capita local expenditures (B2a/B2b)	2,542.05	(152.81)	2,694.86

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.

Katy Bates
Contact Name

805-782-7315
Telephone Number

Fiscal Specialist
Title

kbates@slococoe.org
Email Address

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	(9,249.53)	0.00	(105,255.11)				
Other Sources/Uses Detail					2,185.83	192,753.05		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	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	9,249.53	0.00	100,129.32	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	5,125.79	0.00				
Other Sources/Uses Detail					70,290.59	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	2,185.83		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					20,462.46	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					42,000.00	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					60,000.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00			0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation							0.00	0.00
TOTALS	9,249.53	(9,249.53)	105,255.11	(105,255.11)	194,938.88	194,938.88	0.00	0.00

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Unaudited Actuals
2021-22 Unaudited Actuals
Technical Review Checks

San Luis Obispo County Office of Education
County

San Luis Obispo

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) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			

01-0000-0-0000-0000-8625 0000 8625 575,189.26
 Explanation:RDA FUNDS

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

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) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following resources: EXCEPTION

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
10	6536	455,605.00	0.00	455,605.00
Explanation:FUNDS WILL BE PASSED THROUGH IN 22-23 BASED ON AB602 ALLOCATION				
10	6537	2,566,154.00	0.00	2,566,154.00
Explanation:FUNDS WILL BE PASSED THROUGH IN 22-23 BASED ON AB602 ALLOCATION				

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) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

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	3010	4100	-150.00
Explanation:PRIOR YEAR CORRECTION			
01	3210	5300	-602.99
Explanation:Will be corrected at First Interim			
01	3212	5600	-14,396.65
Explanation:PRIOR YEAR CORRECTION			
01	4035	5300	-606.50
Explanation:PRIOR YEAR CORRECTION			
01	7425	8590	-198,050.00
Explanation:Will be corrected at First Interim			
01	7426	8590	-17,784.00
Explanation:Will be corrected at First Interim			
10	3310	7212	-42,308.00
Explanation:Will be corrected at First Interim			
10	3315	7212	-40,602.00
Explanation:FUNDS WILL BE PASSED THROUGH IN 22-23 BASED ON AB602 ALLOCATION			
13	5310	8660	-184.33
Explanation:DUE TO NEGATIVE CASH DURING THE FY			

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	7425	-198,050.00
Explanation:Will be corrected at First Interim		
01	7426	-17,784.00
Explanation:Will be corrected at First Interim		
12	0000	-50,619.13
Explanation:Will be corrected at First Interim		
20	0000	-3,109.32
Explanation:Will be corrected at First Interim		

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

FUND	RESOURCE	FUNCTION	VALUE
01	0000	2495	-11.00
Explanation:PRIOR YEAR CORRECTION			
01	3210	7150	-602.99
Explanation:PRIOR YEAR CORRECTION			
01	3212	8300	-14,396.65
Explanation:PRIOR YEAR CORRECTION			
01	6500	3900	-20,336.00
Explanation:PRIOR YEAR CORRECTION			
01	9010	7150	-335.00
Explanation:PRIOR YEAR CORRECTION			

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 10.87%
 Explanation:ADDED ADMINISTRATIVE STAFF IN 22-23

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.