

Rescue Union School District

AGENDA ITEM: Administration of Oath of Office

RECOMMENDATION:

The Superintendent is recommending the Board of the Trustees administer and sign the Oath of Office for Michelle Bebout for the term of September 13, 2022 to December 13, 2024.

BACKGROUND:

Newly selected Governing Board Members may not act in an official capacity until they have been sworn in, and have signed their Oath of Office.

STATUS:

The Board President, Michael Gordon, will administer the Oath of Office to Michelle Bebout.

FISCAL IMPACT:

\$0

BOARD GOAL(S):

Board Focus Goal I - STUDENT NEEDS

A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment.

B. Curriculum and Instruction: Provide a meaningful, innovative learning environment using Common Core, and other student content standards and research-based, progressive, effective instructional methodology, instructional materials, staff development and technology that will ensure student success in career and college.

Board Focus Goal II – FISCAL ACCOUNTABILITY

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

Board Focus Goal II - COMMUNICATION / COMMUNITY INVOLVEMENT

Establish and maintain consistent and effective communication that is transparent and timely in an effort to provide and receive information that will engage and educate our District and community.

Board Focus Goal IV - STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

Board Focus Goal V - FACILITY / HOUSING

Build, improve and maintain school facilities to meet current and future education needs while integrating the most effective and efficient use of resources.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.

OATH OF OFFICE

I, Michelle Bebout,

do solemnly swear

that I will support and defend

the Constitution of the United States

and the Constitution of the State of California

against all enemies, foreign and domestic;

that I will bear true faith and allegiance

to the Constitution of the United States

and the Constitution of the State of California

that I take this obligation freely,

without any mental reservation

or purpose of evasion;

and that I will well and faithfully discharge

the duties upon which I am about to enter.

RESCUE UNION SCHOOL DISTRICT

District

CERTIFICATE OF APPOINTMENT AND OATH OF OFFICE

STATE OF CALIFORNIA
COUNTY OF EL DORADO } ss.

I, Bill O'Neill, Registrar of Voters of the County of El Dorado, State of California, do hereby certify that the Governing Board Members of the Rescue Union School District, at a board meeting held on August 26, 2022 did appoint Michelle Bebout to serve as a Governing Board Member of the Rescue Union School District for the term commencing September 13, 2022.

Dated: September 9, 2022.

Kim Smith
(Deputy Clerk)

STATE OF CALIFORNIA
COUNTY OF EL DORADO } ss.



I, Michelle Bebout, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely; without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

Signed _____

Subscribed and sworn to before me,

____ day of _____, 20____.

(District Secretary)

Term: 12/11/2020 to 12/13/2024
(Taggart Neal resigned 07/11/2022)
(This is an unexpired short term)



RESCUE UNION SCHOOL DISTRICT

2390 Bass Lake Road Rescue, CA 95672 (530) 677-4461 / FAX (530) 677-0719

www.rescueusd.org

PUBLIC PARTICIPATION GUIDELINES

Board of Education meetings are held in person in the Board Room located at 2390 Bass Lake Road, Rescue, California. Public attendance is welcomed and encouraged. The board meeting can be viewed live on YouTube from a computer, mobile device or tablet by clicking on this link [Rescue USD YouTube Channel](#) or by going to the “School Board” section of our [Rescue USD Website](#) where the link is posted, or by typing in this URL: <https://bit.ly/RescueUSD>. RUSD board meetings can also be viewed at a later date and time on-demand [here](#).

The district has taken the following steps to assist persons in offering public comment:

1. In Person Public Comment - Public comment may be offered in person during the board meeting at the district office located at 2390 Bass Lake Road, Rescue, California.

Note: Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per topic. Time will be extended for any speaker who uses an interpreter. Please be aware that public comments, including your name, become part of the public record.

2. Written Public Comment - Members of the public who are unable to attend and wish to address the Board can email their name, phone number, and a description of their topic/questions to the Superintendent’s Office, cmason@rescueusd.org and cc the RUSD Board President mgordon@rescueusd.org. All correspondence will be shared with the entire Board of Trustees and Superintendent.

The business to be considered at this board meeting is listed on the following agenda:

BOARD OF TRUSTEES REGULAR MEETING AGENDA

September 13, 2022

Closed Session 5:30 p.m. - 6:30 p.m.

Open Session starts at 6:30 p.m.

Note: The times of agendized items are approximate

DISTRICT MISSION

Rescue Union School District, in partnership with families and the community, is dedicated to the success of every student by providing a challenging, comprehensive, and quality education in a safe environment in which all individuals are respected, valued, connected, and supported.

The agenda packet for this public meeting, as well as agenda documents distributed less than 72 hours prior to this meeting, are available for review in the Rescue Union School District Office. A broadcast/recording is being made at the direction of the Board and may capture images and/or sounds of those attending the meeting.

NOTE: In addition to in person attendance, this meeting is being held by video and/or telephonic means and will be accessible to members of the public seeking to attend and to address the Board via the methods set forth above. Members of the public seeking to attend and address the Board who require reasonable accommodations to access the meeting, based on disability or other reasons, should contact the District Office at 530-677-4461 at least 48 hours in advance of this meeting to make arrangements for such reasonable accommodations.

5:30 p.m.

CALL TO ORDER:

Board president will call the meeting to order and take attendance.

Michael Gordon, President

Nancy Brownell, Vice President

Suzanna George, Clerk

Kim White, Member

Vacant, Member

Jim Shoemake, Superintendent and Board Secretary

ANNOUNCEMENT OF CLOSED SESSION TOPICS:

Public Comment: This is an opportunity for members of the public to address the Board concerning items on the Closed Session Agenda. Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic.

CLOSED SESSION:

The Board will adjourn to closed session to discuss matters of personnel, security negotiations, student discipline, litigation, or other matters as authorized by Government Code Sections 3549.1, 54956.9, 54956.8, 54957, and 54957.6 and Education Code Sections 35146 and 48918.

- a. Collective Bargaining Matters: Discussion with District Superintendent Jim Shoemake and/or labor negotiators Lisa Donaldson and Dustin Haley, regarding directions and issues in negotiations with Rescue Union Federation of Teachers (RUFT), California School Employees Association (CSEA), Confidential Staff, and Administrative Management.
- b. Personnel Matters (Government Code section 54957).

6:30 p.m.

RECONVENE OPEN SESSION:

The Board will reconvene to open session in the Board Room.

The Board president will provide a welcome to our in-person and remote attendees and an introduction to Board meeting proceedings.

FLAG SALUTE:

The Board president will lead the flag salute.

1. Trustee Provisional Appointment/Oath of Office Administration

The Oath of Office will be administered to Michelle Bebout, provisional Board of Trustees appointee, whose term will expire on December 13, 2024. (Materials provided)

2. Adoption of Agenda

This item is provided as an opportunity for trustees, through consensus, to resequence or table agenda topics. (Consideration for Action)

6:40 p.m.

REPORTS & COMMUNICATION:

(Superintendent)

Closed Session Report - The Board president will report any action taken in closed session.

Superintendent's Report

The Superintendent will provide a district related report. (Presentation)

Recognition of New Employees

The Superintendent will recognize new staff members for the 2022-2023 school year. (Presentation)

7:15 p.m.

PUBLIC COMMENTS:

For items not on tonight's agenda: This item is placed on the agenda for the purpose of providing members of the public and Bargaining Unit representatives the opportunity to address the Board on any item of business that does not appear on the formal agenda. Each speaker will have two (2) minutes to address the Board. The clock on the screen counts down the time. Under the Ralph M. Brown Act, the Board of Trustees is not allowed to comment on items that are not on the agenda. The Board is not ignoring your comments. All public input is of great value, but the Board is legally unable to respond to individual comments. The Superintendent can refer items to staff who can follow up with you.

For items that are on tonight's agenda: The Board President will invite public comment on agenda items as they are discussed.

7:20 p.m.

GENERAL:

(Superintendent)

3. Call for Nominations for Directors-at-Large

The Board will consider submitting a nomination for CSBA Directors-at-Large Asian/Pacific Islander and Hispanic. (Materials provided) (Consideration for Action)

1. The Board President will call for public comment
2. Board discussion: The Superintendent recommends the board discuss and consider submitting a nomination to CSBA

7:50 p.m.

CURRICULUM & INSTRUCTION:

(Assistant Superintendent of Curriculum & Instruction)

4. Resolution #22-11 Williams Act Public Hearing - Sufficiency of Textbooks and Instructional Materials

The Superintendent recommends the Board approve Resolution #22-11. To comply with the state mandate, Ed. Codes 60119 and 60422 and to receive state textbook funding, the district will hold a public hearing on the availability of pupil textbooks and instructional materials. The public notice has been posted for the appropriate 10-day period. (Materials provided) (Hearing/Consideration for Action)

1. Presentation
2. The Board President will call for public comment
3. OPEN PUBLIC HEARING:
4. CLOSE PUBLIC HEARING:
5. Board discussion: The Superintendent recommends the board adopt Resolution #22-11.

8:00 p.m.

HUMAN RESOURCES:

(Assistant Superintendent of Curriculum & Instruction)

5. Resolution #22-12 Local Teaching Assignments Credential Authorization

The Superintendent recommends the Board approve Resolution #22-12 authorizing teaching assignments in accordance with the regulations adopted by the California Commission on Teacher Credentialing, California Education Code and Board Policy, in order to meet the additional needs of the District's students. (Materials provided) (Consideration for Action)

1. The Board President will call for public comment
2. Board discussion: The Superintendent recommends the board adopt Resolution #22-12.

6. Coordinator of Special Education

The Superintendent recommends the Board approve the job description, salary schedule and funding source for the Coordinator of Special Education. (Materials provided) (Consideration for Action)

1. Presentation
2. The Board President will call for public comment
3. Board discussion: The Superintendent recommends the Board approve the Coordinator of Special Education position.

8:25 p.m.

BUSINESS AND FACILITIES:

(Assistant Superintendent of Business Services)

7. Unaudited Actuals 2021-2022 and Budget Update

The Superintendent recommends the Board receive an update on the current status of the District budget and approve the Unaudited Actuals for the 2021-2022 school year. (Materials provided) (Consideration for Action)

1. Presentation
2. The Board President will call for public comment
3. Board discussion: The Superintendent recommends that the board approve the 2021-2022 Unaudited Actuals and Budget Update

8:50 p.m.

CONSENT AGENDA:

All matters listed under Consent Agenda are considered to be routine or sufficiently supported by prior or accompanying reference materials and information as to not require additional discussion. A motion as referenced below will enact all items. There will be no separate discussion of these items prior to the time the Board of Trustees votes on the motion unless Members of the Board, staff or public request specific items to be discussed or deleted from the consent agenda for separate action.

The Board President will call for public comment on any of the items on the consent agenda.

Action: The Superintendent recommends approval of the following consent agenda items:

- 8.** Board Meeting Minutes- Minutes of the June 28, 2022 Regular Board Meeting (Materials provided)
- 9.** Board Meeting Minutes- Minutes of the July 19, 2022 Special Board Meeting (Materials provided)
- 10.** Board Meeting Minutes- Minutes of the Aug. 9, 2022 Regular Board Meeting (Materials provided)
- 11.** Board Meeting Minutes- Minutes of the Aug. 26, 2022 Special Board Meeting (Materials provided)
- 12-13.** Human Resources-the District's long-range goal is to recruit a diverse, high quality staff with student focused goals and philosophies. Periodically, changes in staffing occur due to need for additional

positions, resignations, or leaves of absence. All positions listed are within current budget allocations (Materials provided)

14. Resolution #22-13 Variable Term Waiver to Employ School Counselor (Materials provided)

15. Resolution #22-14 Gann Limit (Materials provided)

16. Update of Authorized Bank Signatories (Materials provided)

17. District Expenditure- Warrants must regularly be presented to the Board of Trustees for ratification. Detailed warrant order listings are available at the District Office. The supplement reflects expenditures from 8/1/22 through 8/31/22 (Materials provided)

18. District Purchase Orders - Purchase orders must regularly be presented to the Board of Trustees for ratification. The supplemental reflects expenditures from 8/1/22 through 8/31/22 (Materials provided)

19. Agreement for Legal Services with Gutierrez, Perry and Villarreal, LLP (Materials provided)

20. Report of Surplus Equipment (Materials provided)

21. Out of State Travel Request (Materials provided)

CLOSED SESSION

The Board may reconvene to closed session as authorized by Government Code Sections 3549.1, 54956.9, 54956.8, 54957, and 54957.6 and Education Code Sections 35146 and 48918.

OPEN SESSION

Reconvene open session.

REPORT FROM CLOSED SESSION

The Board president will report any action taken in closed session.

ADJOURNMENT:

The next regularly scheduled Board meeting is October 11, 2022 and the next Board Study Session is September 27, 2022.

ITEM #: 3a

DATE: September 13, 2022

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **CSBA Call for Nominations for Directors-at-Large,
Asian/Pacific Islander and Hispanic.**

RECOMMENDATION:

The Superintendent recommends the Board of Trustees consider nominations for CSBA Directors-at-Large, Asian/Pacific Islander and Hispanic.

BACKGROUND:

The California School Boards Association (CSBA) Board of Directors consists of the 21 regional Directors as well as the officers of the Association, any officer or Director of the National Schools Boards Association who resides in California and the President of the California County Boards of Education (CCBE). In addition, there are 5 Directors-at-Large.

STATUS:

Nominations for CSBA Directors-at-Large, Asian/Pacific Islander and Hispanic are currently being accepted until Friday, September 30, 2022. Any CSBA member board may nominate board members from CSBA member districts or county offices of education.

FISCAL IMPACT:

N/A

BOARD GOALS:

The Directors, along with the officers and members of the Delegate Assembly, are a vital link in the Association's governance structure ensuring that the Association continues to effectively carry out its mission.



TIME SENSITIVE, REQUIRES BOARD ACTION
DEADLINE Friday, September 30, 2022
Please deliver to all members of the governing board.

August 1, 2022

MEMORANDUM

TO: All CSBA Member Districts and County Offices of Education
FROM: Dr. Susan Heredia, CSBA President
SUBJECT: Call for Nominations for CSBA Directors-at-Large Asian/Pacific Islander and Hispanic

Nominations for CSBA Directors-at-Large Asian/Pacific Islander and Hispanic are currently being accepted through Friday, September 30, 2022. Information, including required forms, related to the nomination and election process are available online, please visit www.csba.org. Directors-at-Large play an important role at CSBA, helping shape policy and set organizational direction. All newly elected Directors-at-Large should plan to attend a required orientation at CSBA Offices in West Sacramento on **Monday, December 12**.

The nominations for Directors-at-Large must be made by a CSBA member board and the nominee must be a board member from a CSBA member board.

The elections will take place at CSBA's Delegate Assembly meeting on Wednesday, November 30 at the Marriott Marquis San Diego Marina. Directors-at-Large serve two-year terms and take office immediately upon the close of the Association's Annual Education Conference, December 3, 2022.

A valid nomination includes the following and are required to be submitted **no later than Friday, September 30, 2022 via U.S. Postal Service postmark or emailed to nominations@csba.org by 11:59 p.m.**

- **Nomination form from a member board:** A completed, signed, and dated nomination form. Member boards must secure permission before placing a name into nomination.

Nominees are required to submit the following candidate materials by **11:59 p.m. on Friday, October 14, 2022:**

- **Candidate Form:** A signed and dated candidate form completed by the nominee.
- **Two letters of recommendation:** A one page, single-sided, letter addressed to CSBA President Dr. Susan Heredia. Recommendation letters may be from:
 - 1) A CSBA member district or county office of education (COE) board - if letter is signed by the Superintendent, it must state it is being submitted "on behalf of the board."
 - 2) An individual board member from a CSBA member district or COE board
 - 3) Another association of school or county office of education board members
- **An optional, one-page résumé** from the nominee.

Please contact CSBA's Executive Office at 800-266-3382 should you have any questions. More information about the Directors-at-Large nomination and election process, as well as required documents, may be found at www.csba.org.

Thank you.

2022



Director-at-Large, Asian/Pacific Islander and Hispanic Nomination Form

Nominations for Director-at-Large must be made by a CSBA member board and the nominee must be a board member from a CSBA member district or county office of education who has consented to be nominated. It is the responsibility of the nominating board to obtain permission prior to making the nomination.

The deadline for the nomination form is Friday, September 30, 2022.

Please submit a separate nomination form for each position nominated.

The governing board of the _____ School District or County Office Board of Education voted to nominate _____ as a candidate for the following Director-at-Large position:
(Nominee name)

- ☐ Director-at-Large, Asian/Pacific Islander
- ☐ Director-at-Large, Hispanic

The nominee is a member of the _____ School District or County Office Board of Education, which is a member of CSBA. The nominee has been contacted and given permission to be nominated.

Signature of the Board Clerk or Board Secretary

Date

Please submit this nomination form by choosing only ONE of the following options:

E-mail: nominations@csba.org – due by 11:59 p.m. Fri. 9/30/22
FAX: Attn: Executive Office – CSBA Pres. – 916.371.3407 no later than Fri. 9/30/22
U.S. Mail Postmarked by US Postal Service no later than Fri. 9/30/22
Dr. Susan Heredia, CSBA President
California School Boards Association
3251 Beacon Blvd. | West Sacramento, CA 95691

2022 Director-at-Large, Asian/Pacific Islander and Hispanic Candidate Form



Deadline: Please submit this Candidate Form via e-mail to nominations@csba.org by **Friday, October 14, 2022**. Forms may also be submitted via mail, to CSBA's Executive Office, at 3251 Beacon Blvd., West Sacramento, CA 95691. Submission of this completed form is required for all Director-at-Large candidates. Do not submit your answers on a separate page.

I AM RUNNING FOR: _____

Name: _____	Region: _____
District or COE: _____	Years on board: _____ ADA: _____
Contact Number: _____	Preferred E-mail: _____
Profession: _____	

1. CSBA's Board of Directors is the governing body for the Association. What do you see as CSBA's greatest strength as an organization and what can the Board of Directors do to make it even stronger?

2. Given the governing roles and responsibilities for the Board of Directors to set direction and provide leadership, please describe the skills and experiences you would bring to the Board.

3. What is one characteristic that you believe every leader should possess?

4. What do you see as the biggest challenge facing governing board members and how can CSBA help?

5. Please provide any additional information about yourself for the Delegate Assembly to consider regarding your candidacy.

Your signature indicates your consent to have your name placed on the ballot and to serve, if elected.

Signature

Date



Frequently Asked Questions re Election to CSBA's Board of Directors for 2022-2024 Term as a Director-at-Large

How many Directors-at-Large are there? *There are 5 Directors-at-Large – African American, American Indian, Asian/Pacific Islander, Hispanic, and County. In addition, there are 4 officers, 21 Regional Directors, and the President of the California County Boards of Education (CCBE) who serves a one-year term.*

Which Director-at-Large positions are up for election? *In even-numbered years, the Directors-at-Large, Asian/Pacific Islander and Hispanic are elected. In odd-numbered years, Directors-at-Large, African American, American, and County.*

Who can run for Directors-at-Large? *Any board member from a CSBA-member district or county office of education board, but please note that Standing Rule 108 prohibits simultaneous service on state-wide boards that represent the education community such as those that represent labor, parents, special interests, or other areas of the school governance community.*

Who can nominate the Directors-at-Large? *Any district or county office of education whose board is a member of CSBA.*

When are nominations due? *Nomination forms are due from member boards on or before **Friday, September 30, 2022 by 11:59 p.m.** via U.S. Postal Service postmark or emailed to nominations@csba.org. A valid nomination includes the following:*

- **Nomination form:** *A completed, signed, and dated nomination form. Member boards must secure permission before placing a name into nomination.*

When are candidate materials due? *Candidate materials are due from Director-at-Large nominees on **Friday, October 14, 2022 by 11:59 p.m.** via U.S. Postal Service postmark or emailed to nominations@csba.org. A completed nomination packet includes:*

- **Candidate Form:** *A signed, and dated candidate form completed by the nominee.*
- **Two letters of recommendation:** *A one page, single-sided, letter addressed to CSBA President Susan Heredia. Recommendation letters must be from:*
 - 1) *A CSBA member district or county office of education (COE) board - if letter is signed by the Superintendent, it must state it is being submitted "on behalf of the board."*
 - 2) *An individual board member from a CSBA member district or COE board; and*
- **An optional, one-page résumé** *from the nominee may be submitted.*

When and where are the elections? *Wed., Nov. 30 at CSBA's Delegate Assembly meeting at the Marriott Marquis San Diego.*

How long does a Director-at-Large serve on the Board? *Directors-at-Large serve two-year terms and take office immediately upon the close of the Association's Annual Education Conference and Trade Show. Directors-at-Large*

may run for re-election if they choose to.

When and Where are the required meetings for CSBA Directors? *There are five Board meetings each year held over a weekend, except for the meetings in May and late November/early December when the meetings are held on a single day. The meeting in late January/early February takes place at a determined offsite location while the meetings in late March/early April and late September/early October typically take place at the CSBA office in West Sacramento. The May meeting takes place in Sacramento the day before the Delegate Assembly meeting. In 2023, the December meeting will take place in San Francisco, the day before the Delegate Assembly meeting, followed by the Annual Education Conference. There are two Delegate Assembly meetings scheduled, as noted in May and late November/early December in host city of the Association's Annual Education Conference.*

What do Directors do? *Members of the Board of Directors establish the vision, mission and goals for the Association, ensure that Association activities and programs remain focused on those goals and the issues identified in the Policy Platform. They provide advocacy on behalf of children, public education, local boards and the Association; serve on committees, receive reports and updates on major programs. They also provide two-way communication with Delegate Assembly members and local board members, and support and participate in the Association's activities and events.*

In addition, the Board has corporate duties to adopt the Association's budget; adopt and amend the Association's Standing Rules; receive reports on corporate operations; approve the hiring and terms of employment of the CEO & Executive Director, upon recommendation of the Executive Committee; comment annually on the performance, and act on the contract of the CEO & Executive Director, upon recommendation of the Executive Committee; and abide by the Code of Ethics, Conflict of Interest Policy, and Whistleblower Policy, as adopted by the Board of Directors.

8/2022 - For questions or additional information, please contact CSBA's Executive Office at (800) 266-3382.
S:\EO\Nominations & Elections\BOD\Directors at Large\Even Number Years\2022\Directors-at-Large FAQ.docx

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Williams Sufficiency of Instructional Materials Resolution #22-11

RECOMMENDATION:

The Superintendent recommends the Board of Trustees hold the public hearing and adopt the resolution.

BACKGROUND:

The settlement of the Williams Lawsuit (2004) and subsequent legislation provides that school governing boards annually, within the first 8 weeks of school, certify compliance with Education Code Section 60119 on sufficiency of instructional materials.

STATUS:

In order to be eligible to receive instructional materials funds, the governing board of each district and county office of education is required to hold an annual public hearing and adopt a resolution stating that each pupil in the district has sufficient textbooks or instructional materials in specified subjects that are aligned to the academic content standards and consistent with the content and cycles of the curriculum frameworks adopted by the state board. Instructional materials may include physical textbooks or electronic resources.

FISCAL IMPACT:

Yearly allocation for instructional materials is based on enrollment in Transitional Kindergarten and grades one through eight as reported in the prior year California Basic Educational Data System (CBEDS) report.

BOARD GOAL:

Board Focus Goal I – STUDENT NEEDS:

B. Curriculum and Instruction: Provide a meaningful, innovative learning environment using Common Core and other student content standards and research-based, progressive, effective instructional methodology, instructional materials, staff development and technology that will ensure student success in career and college.

RESCUE UNION SCHOOL DISTRICT

Sections 60119 Resolution #22-11

Resolution Regarding Sufficiency of Instructional Materials:

WHEREAS, the local governing board of Rescue Union School District, in order to comply with the requirements of Education Code sections 60119 held a public hearing on September 13, 2022 at 6:30 P.M., which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

WHEREAS, the local governing board provided at least ten days notice of the public hearing posted in at least three public places within the district that stated the time, place and purpose of the hearing, and;

WHEREAS, the local governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

WHEREAS, information provided at the public hearing and to the local governing board at the public meeting detailed that sufficient textbooks and instructional materials in all subjects consistent with the cycles and content of the curriculum frameworks were provided to all students, including English learners, in the district, and;

WHEREAS, the definition of “sufficient textbooks or instructional materials” means that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and;

WHEREAS, sufficient textbooks and instructional materials were provided to each student, including English learners that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the core subjects of mathematics, science, history – social science and English Language Arts (See attached);

WHEREAS sufficient textbooks or instructional materials were provided to each pupil enrolled in foreign language or health classes, and;

- NOW, THEREFORE, BE IT RESOLVED, that for the 2022-2023 school year, the Rescue Union School District hereby certifies that as of this date, each pupil in the district in Transitional Kindergarten through grade eight has been provided with a standards-aligned district adopted textbook aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

I hereby certify the foregoing to be a full, true, and correct copy of a resolution duly adopted by the Rescue Union School District Board of Trustees at a regular meeting of the said Board held at Rescue, California, on September 13, 2022.

AYES: _____

NOES: _____

ABSENT: _____

ATTEST: _____

Michael Gordon, Board President

Jim Shoemake, Secretary to the Board

2022/2023
Sufficiency of Instructional Materials
September 8, 2022

ELEMENTARY SCHOOLS

		LANGUAGE ARTS	MATH	SCIENCE	SOCIAL STUDIES
		*TK:– McGraw Hill * K-5 - Benchmark Education * Acellus Licenses for LTIS Online School	*TK - McGraw Hill * K-5 – HMH Go Math! * Acellus Licenses for LTIS Online School	*TK - McGraw Hill * K-5 -Scott Foresman + Mystery Science *Acellus Licenses for LTIS Online School	*TK - McGraw Hill * K-5 - Scott Foresman/TCI Pilot/Studies Weekly *Acellus Licenses for LTIS Online School
	Student Enrollment	# of Textbooks/Materials	# of Textbooks/Materials	# of Textbooks/Materials	# of Textbooks/Materials
TK	5 classrooms	5 Big Book Sets**	5 Big Book Sets**	5 Big Book Sets**	5 Big Book Sets**
K	330 /16 classrooms	429	431	18 Big Books**	17 Big Books**
1	389 /17 classrooms	486	516	20 Big Books**	17 Big Books**
2	366 / 17 classrooms	464	518	407	127 TCI textbooks 16 Big Books**
3	375	472	478	414	382
4	379	477	509	421	410
5	377	473	445	419	444

****Note: Book Sets/Big Books suffice for an entire class/group (individual student books are not applicable)**

MIDDLE SCHOOLS

		LANGUAGE ARTS	MATH	SCIENCE	HISTORY
		McGraw Hill - StudySync + Acellus Licenses for LTIS Online School	Big Ideas Math + Acellus Licenses for LTIS Online School	Gr6 – Amplify Science Gr 7 & 8–StemScopes + Acellus Licenses for LTIS Online School	TCI History Alive + Acellus Licenses for LTIS Online School
	Student Enrollment	# of Textbooks/Materials	# of Textbooks/Materials	# of Textbooks/Materials	# of Textbooks/Materials
6	420	522	733	438	725
7	368	468	844	371	743
8	425	532	962	432	595

220 students taking Spanish / 230 Avancemos Spanish textbooks

Note: Middle School textbook numbers may include textbooks that are used in the classrooms for class sets. This alleviates the need for students to carry textbooks back and forth from home to school regularly.

**RESCUE UNION SCHOOL DISTRICT
2390 BASS LAKE ROAD
RESCUE, CA 95672**

NOTICE

OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Board of Trustees of the Rescue Union School District will hold a public hearing at the District Office Board Room, located at 2390 Bass Lake Road, Rescue, CA, on Tuesday, September 13, 2022, at 6:30 p.m.

The Public Hearing for Pupil Textbook and Instructional Material Incentive Act and adoption of a resolution regarding the sufficiency of instructional materials as required by EC 60119 and 60422, will be held during the regular Board Meeting.

Please Note: Information to access the meeting will be listed on the September 13, 2022 Regular Board Agenda. If you wish to address the Board regarding this item, you may do so during the hearing.

If you have any questions please call Dustin Haley, Assistant Superintendent of Curriculum and Instruction at the District Office at (530) 672-4806.

Posted 9/2/22

RESCUE UNION SCHOOL DISTRICT

AGENDA: Resolution No: 22-12
Local Teaching Assignments Credential Authorization

RECOMMENDATION:

The Superintendent recommends the Board approve the above resolution.

BACKGROUND:

Education Code Sections 44256(b) and 44258.2 allow, by resolution of the Governing Board, the holder of a Multiple Subject/ Standard Teaching Credential (44256(b)) or Single Subject Teaching Credential (44258.2) to teach, with his or her consent, any subject in departmentalized classes below grade 9 if the teacher has completed 12 semester units, or 6 upper division or graduate semester units, in the subject to be taught.

STATUS:

In order to accommodate the needs of the schools, the administration has selected the best-qualified teachers to teach in the following subject areas. Each teacher's college transcripts have been evaluated for this authorization to be valid.

<u>Name</u>	<u>Credential</u>	<u>Subject Verification Units</u>
Mayer, Patricia	Multiple Subject	Science
Augino, Jacob	Multiple Subject	PE
Foster, Megan	Single Subject: Social Science	English Language Arts

FISCAL IMPACT:

N/A

BOARD GOALS:

Board Focus Goal IV - STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

RESCUE UNION SCHOOL DISTRICT

Resolution No. 22-12

LOCAL TEACHING ASSIGNMENTS CREDENTIAL AUTHORIZATION

WHEREAS, the Governing Board of the Rescue Union School District recognizes its responsibility to provide adequate teaching staff to meet the educational needs of its middle school and elementary students; and

WHEREAS, the Board has considered the qualified applicants for teaching positions at all schools in the Rescue Union School District and has determined the need for the limited teaching authorizations hereinafter stated;

NOW, THEREFORE, BE IT RESOLVED that the Governing Board of the Rescue Union School District authorizes and approves the following teaching assignments in accordance with the regulations adopted by the California Commission on Teacher Credentialing, the applicable provisions of the California Education Code Sections 44256(b) and 44258.2:

EDUCATION CODE SECTIONS 44256(b) and 44258.2 allow, by resolution of the Governing Board, the holder of a Multiple Subject/Standard Elementary Teaching Credential (44256(b)) or Single Subject Teaching Credential (44258.2) to teach, with his or her consent, any subject in departmentalized classes below grade 9 if the teacher has completed 12 semester units, or 6 upper division or graduate semester units, in the subject to be taught. The following teachers have met these criteria:

Marina Village Middle School

Mayer, Patricia	Science (8)	1.0 FTE	44256(b)
-----------------	-------------	---------	----------

Green Valley Elementary School

Augino, Jacob	PE (Elementary)	1.0 FTE	44256(b)
---------------	-----------------	---------	----------

Pleasant Grove Middle School

Foster, Megan	English Language Arts	1.0 FTE	44256(b)
---------------	-----------------------	---------	----------

PASSED AND ADOPTED by the Board of Trustees of the Rescue Union School District at its regular meeting held on September 13, 2022 in the Rescue District Boardroom by the following vote:

AYES: _____
NOES: _____
ABSENT: _____
ABSTAIN: _____

Michael Gordon, Board President

Date

Suzanna George, Clerk of the Board

Date

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Coordinator of Special Education job description, salary schedule and funding source

RECOMMENDATION:

The Superintendent is recommending the Board approve the job description and salary schedule for the Coordinator of Special Education.

BACKGROUND:

Rescue USD continues to experience a growth in our Special Education population. In 2020-2021 we had approximately 484 students receiving special education services. In 2021-2022, we had 523 students receiving special education services which is an 8% increase over the previous year. For the 2022-2023 school year we are currently servicing approximately 547 special education students, a 4% increase from the previous year and a 12% increase from 2020-2021. Using one-time monies spread over three years we have added a school Psychologist and a Behaviorist to help support the social-emotional needs of our special education students.

STATUS:

Rescue USD, for the 2021-22 school year, had a 6% administrative ratio to our certificated staff. Education Code sections 41400-41407 allow for an elementary school district to have up to a 9% ratio. By adding this position, Rescue USD would not be exceeding the allowable administrative ratio. Additionally, in 2021-22, CDE began funding school districts directly for Special Education Preschool, Early Intervention funding. This additional restricted funding provides Rescue USD with an opportunity to add another position to oversee our county preschool students as well as provide ongoing support to our Special Education school site teams. Some of the duties of this position would include but are not limited to IEP facilitation, case managing, coaching, mentoring, assistance with IEP compliance, and program structure. We believe that by providing this support to our special education teams we can retain more teachers, improve teacher practice, and improve the learning of our special education students.

FISCAL IMPACT:

In 2021-22, CDE began funding school districts directly for Special Education Preschool, Early Intervention funding. By utilizing this funding a year in arrears, we are able to project any necessary staffing or enrollment adjustments proactively. Through a combination of internal reorganization and utilizing this new funding we have identified an ongoing budget to support this additional staff member. This expense has no negative impact on our unrestricted general fund.

BOARD GOAL(S):

Board Focus Goal I - STUDENT NEEDS

A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment.

B. Curriculum and Instruction: Provide a meaningful, innovative learning environment using Common Core, and other student content standards and research-based, progressive, effective instructional methodology, instructional materials, staff development and technology that will ensure student success in career and college.

Board Focus Goal II – FISCAL ACCOUNTABILITY

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

Board Focus Goal IV - STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.

RESCUE UNION SCHOOL DISTRICT

POSITION TITLE: Special Education Program Coordinator

CLASSIFICATION: Certificated Management

SUPERVISOR: Director of Special Education

This position description is not intended to be an exhaustive list of all duties, knowledge, or abilities associated with this position, but is intended to accurately reflect the primary job elements.

Under the direction of the Director of Student Services, the Special Education Program Coordinator will facilitate and coordinate services to individuals with exceptional needs; assist district in evaluating the effectiveness of programs for individuals with exceptional needs; provide information and serve as a resource to support staff, teachers, classified staff, and administrators; and develop and assist with the implementation of policies and procedures related to special education at the district level.

ESSENTIAL DUTIES

The following are typical duties and responsibilities for positions in this classification.
(other related duties may be assigned):

- Assists in the articulation of students receiving special education services transitioning between infant, preschool, kindergarten, elementary, middle school and high school for the purpose of ensuring legal compliance and services are provided on a continuum basis so students have full educational opportunities provided, regardless of ability or disability.
- Collaborates with district staff in the identification, selection, and use of instructional materials, curriculum and methodologies for the purpose of providing support for the provision of direct service to students.
- Maintains a variety of manual and electronic files and/or records (e.g. process materials, observation notes, committee meeting notes, articulation notes, etc.) for the purpose of providing up-to-date reference and complying with regulatory requirements and established guidelines.
- Observes, consults with and assists special education staff and site level administration for the purpose of providing follow-up in-service training sessions and coaching support to address the educational and social emotional needs of students with special needs participating in the least restrictive environment.
- Plans, coordinates, and facilitates district committee meetings (e.g. community advisory committee, interagency, Professional Development Committee, etc.) for the purpose of establishing and maintaining networks, completing special projects, coordinating direct services for students and solving system-wide problems.
- Facilitates and coordinates specialized services such as low incidence requests and contracts with non-public agencies and schools.
- Case management of students placed in non-public schools and residential facilities
- Works closely with the transportation department, homeless services, workability, non-public agencies, and district departments as appropriate to ensure services for students in special education.

- Serves as liaison to the district office, community agencies/services, state and county schools and services, and private schools.
- Provides consultation, program development and coordination of special education services with district administrators for the purpose of assuring pupils have full educational opportunity.
- Researches a variety of topics (e.g. best practices, curricular strategies, etc.) for the purpose of staying current and sharing the most current programs and services pertaining to individuals with exceptional needs.
- Develops training and support materials (e.g. handouts, videos, web-based documents, need assessments, etc.) for the purpose of providing a variety of presentation mediums for in-service training for teachers, instructional assistants, and other school staff members.
- Serves as a liaison between the school district and families of students with disabilities.
- Skillfully uses alternative dispute resolution and problem solving strategies to assist groups in reaching consensus.
- Connects students with appropriate special education services throughout the district and facilitates the team process as it relates to the Individual Educational Plans for students with special needs.
- During periods of critical personnel shortage or other emergency situation, shall temporarily perform any duties, as directed, within the authorization of any credentials held by the incumbent that are registered with the Office of the County Superintendent of Schools and that are a part of the class description requirements in effect at the time such duties are performed.
- Performs all other duties as assigned by the Superintendent or his/her designee.

KNOWLEDGE

- Data-gathering methodology.
- Knowledge of best practices and laws governing students with disabilities; skill in communicating assessment results both orally and in writing; interpersonal communication, consultation, and group leadership skills necessary to work effectively with students, parents, teachers and administrators.
- Knowledge and skill in use of computers and assorted software programs.
- Knowledge of special education curriculum, equipment, and other available resources.

SKILLS

- Skill in public speaking, designing presentations and training for small and large groups of school professionals.
- Effective consultation skills.
- Bring evidence-based practices into classrooms by working with teachers and other school leaders.
- Establish and maintain effective working relationships with district administrators, school-based leadership teams, teachers staff, parents, and the public.
- Effective oral and written communication.
- Work independently with little direction to meet schedules and timelines.
- Plan and organize work to meet schedules and timelines.
- Prepare comprehensive narrative and statistical reports.
- Communicate with persons of varied instructional knowledge and backgrounds; working as part of a team; being attentive to detail and setting priorities.
- Develop and maintain positive working relationships with families, staff, and community members.

ABILITY

- Ability to compose clear, complete and concise correspondence and reports independently using correct grammar, syntax, punctuation and spelling.
- Display constructive organization skills, prioritize, and schedule work.
- Operate standard office equipment including a computer and assigned software.
- Ability to develop and maintain cooperative working relationships with others.
- Ability to work independently, with minimum direction, and make decisions within the framework of established guidelines.
- Ability to work effectively with all levels of district staff, parents, students, and the community using tact, patience, and courtesy.
- Ability to establish and maintain records, and maintain a confidentiality of privileged information obtained in the course of work.
- Ability to provide leadership and manage complex projects.
- Ability to collect and analyze data to drive improvement.
- Ability to analyze situations and adopt an effective course of action.

CERTIFICATES, LICENSES AND OTHER REQUIREMENTS

- Valid California Special Education Credential or other California credential appropriate to assignment including, but not limited to, School Psychologist Credential, etc.
- A minimum of five (5) years practical school experience in the education field preferably working with students in preschool through eighth grade.
- Minimum of three years experience working with students with Autism and related disorders in school settings.
- Team building and/or employee coaching skills are highly preferred.
- Masters degree in psychology, education or other related fields preferred.
- California Driver's License and evidence of insurability
- TB Test Clearance
- Criminal Justice Fingerprinting Clearance

ENVIRONMENT

Office and school environment; driving a vehicle to conduct work. Rescue USD believes that job-embedded learning is critical for this position. By working on our sites our Special Education Program Coordinator can gain an improved understanding of our sites, staff and students and the best way to support all three. It is an expectation that our Special Education Program Coordinator will spend at least 50% of their work week embedded at our school sites.

SAMPLE PHYSICAL DEMANDS

Dexterity of hands and fingers to operate a computer keyboard; hearing and speaking to exchange information and make presentations; seeing to view a computer monitor and read a variety of materials; sitting or standing for extended periods of time; lifting, carry, pushing, or pulling light objects as assigned by the position; bending at the waist, kneeling or crouching; reaching overhead, above the shoulders and horizontally.



Rescue Union School District
Administrators Salary Schedule

ITEM#: 6c
DATE: September 13, 2022

2022 - 2023

A 1.0 FTE is 8 hours a day with duty days next to each position.

Established Classification	Work Days	Step:									
		1	2	3	4	5	6	7	8	9	10
Superintendent	222	205,039									
Assistant Superintendent - Curriculum & Instruction - Certificated	222	115,375	118,259	121,216	124,246	127,353	130,536	133,800	137,145	140,575	144,088
Curriculum & Instruction Director	222	109,653	112,394	115,204	118,083	121,035	124,061	127,163	130,343	133,601	136,941
Special Ed./Student Services Director	210	107,890	110,510	113,350	116,189	119,028	122,086	125,143	128,201	131,477	134,753
Middle School Principal - Traditional	210	103,707	106,299	108,957	111,681	114,472	117,335	120,268	123,276	126,357	129,515
Elementary Principal - Traditional	210	102,344	104,903	107,526	110,214	112,970	115,793	118,688	121,656	124,697	127,814
Special Programs Director Coordinator of MTSS & Special Programs Coordinator of Special Education	210	99,490	101,977	104,526	107,139	109,818	112,563	115,378	118,262	121,218	124,249
Vice Principal - Traditional EL Program Coordinator	210	96,639	99,056	101,532	104,069	106,671	109,339	112,072	114,873	117,746	120,689
Psychologist	194	84,912	87,034	89,210	91,440	93,726	96,069	98,471	100,932	103,456	106,043
Administrative Intern	184	81,787	83,831	85,927	88,075	90,277	92,534	94,847	97,218	99,649	102,140

Board Approved: 03-08-2022

Board approved: 01-25-2022

Board Approved: 06-08-21

2.53% added to 1% increase, effect 7-1-2021 (total 3.53% increase to 2020-21 sal sched)
increase Special Ed/Student Services Director 4% effective 2021-22

Moved SpEd/Std Svcs Dir to 210 day schedule. Added Daily Rates

and SpEd Director Postions changed to 222 duty days, Superintendent Contract Updated

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Approval of Unaudited Actuals for 2021-2022

RECOMMENDATION:

The Superintendent is recommending approval of the Unaudited Actuals for 2021-22.

BACKGROUND:

The Board is required to review and approve the Unaudited Actuals prior to submitting the report to the El Dorado County Office of Education (EDCOE).

STATUS:

The 2021-22 Unaudited Actuals report shows an ending fund balance in the General Fund of \$9,943,479, including Restricted Programs. Rescue USD received approximately \$2 million in one-time funds.

The District is currently able to meet its financial obligations and reserve balances. Rescue USD Unaudited Actuals for 2021-22 external audit will be complete by December 2022.

FISCAL IMPACT:

The District's revenues exceeded expenditures which resulted in a surplus of \$537,692, including Restricted Programs.

BOARD GOAL:

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.



Rescue Union School District

2021-22 Unaudited Actuals

September 13, 2022



Board of Trustees

Michael Gordon, President Nancy Brownell, Vice-President

Michelle Bebout, Member Kim White, Member Suzanna George, Member



Timeline and Certifications

- Education Code requires school districts to present the closing financial data to the board before September 15, 2022
- This presentation is a user-friendly summary of the unaudited actual financial status for the 2021-22 fiscal year.
- Remaining items for the Financial Cycle for 2021-22
 - ✓ **September 2022** - Unaudited Actual Financials
 - ⊕ **December 2022** - Audit Report





“Closing the Books”

- All prior year items reconciled.
- All current income and expenses recorded.
- Federal programs and grants with unspent funds have income deferred to next year.
- Entitlements with unspent funds are restricted in ending balance to spend next year.
- Contributions have been made from unrestricted to restricted programs that are not self-supporting, such as Special Education



Reporting to the State

- Districts use similar codes to account for activities (Standardized Account Code Structure – SACS).
- Comprehensive report provided to State
 - ⊕ All Funds
 - ⊕ Program Analysis/ Maintenance of Effort - Special Education
 - ⊕ Board certifies
 - ⊕ County Office of Education verifies
 - ⊕ Auditor reviews and expresses opinion
 - Audit Report – December 2022



2021-22 General Fund

Rescue Union District Financial Status Comparison 2021-22

	b	c	d	e	f	g	h	i	j	k
		<u>June Update</u> <u>2021-22</u>			<u>Unaudited Actuals</u> <u>2021-22</u>			<u>June Aupdate to Unaudited Actuals</u>		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	TOTAL Variance
4										
5										
6	Revenue Detail									
7	LCFF Sources (8010-8099)	31,886,624	-	31,886,624	31,889,018	-	31,889,018	2,394	-	2,394
8	Federal Revenue (8100-8299)	80,768	2,913,495	2,994,263	80,768	2,726,514	2,807,282	-	(186,981)	(186,981)
9	Other State Revenue (8300-8599)	669,589	3,733,596	4,403,185	728,594	3,849,550	4,578,144	59,005	115,954	174,959
10	Other Local Revenue (8600-8799)	1,811,164	3,051,240	4,862,404	562,917	3,142,282	3,705,199	(1,248,247)	91,042	(1,157,205)
11	Total Revenue	34,448,145	9,698,331	44,146,476	33,261,298	9,718,346	42,979,644	(1,186,847)	20,015	(1,166,832)
12										
13	Expenditure Detail									
14	Certificated	15,188,414	3,378,053	18,566,467	15,298,179	3,262,573	18,560,752	109,765	(115,480)	(5,715)
15	Classified	4,679,744	2,476,829	7,156,573	4,510,644	2,475,111	6,985,755	(169,099)	(1,718)	(170,818)
16	Employee benefits	6,743,860	3,967,584	10,711,444	6,311,316	3,776,705	10,088,021	(432,543)	(190,879)	(623,422)
17	Books & Supplies	570,597	1,472,768	2,043,365	501,068	1,293,843	1,794,912	(69,529)	(178,924)	(248,453)
18	Service, Other Operating	2,000,903	1,543,583	3,544,486	1,894,433	1,217,021	3,111,454	(106,470)	(326,562)	(433,032)
19	Capital Outlay	1,359,241	677,110	2,036,351	68,943	677,110	746,053	(1,290,298)	-	(1,290,298)
20	Other Outgo	230,398	990,221	1,220,619	231,649	952,015	1,183,664	1,251	(38,206)	(36,955)
21	Indirect Costs	(155,160)	122,542	(32,618)	(253,377)	220,241	(33,136)	(98,217)	97,699	(518)
22	Total Expenditures	30,617,997	14,628,690	45,246,687	28,562,856	13,874,619	42,437,475	(2,055,141)	(754,072)	(2,809,212)
23										
24	Excess/(Deficiency)	3,830,149	(4,930,359)	(1,100,211)	4,698,442	(4,156,273)	542,169	868,293	774,087	1,642,380
25										
26	Other Financing Sources/uses									
27	Transfers In			-			-	-	-	-
28	Transfers Out			-	11	4,466	4,478	11	4,466	4,478
29	Other Sources			-			-	-	-	-
30	Other Uses			-			-	-	-	-
31	Contributions (8800-8999)	(4,655,775)	4,655,775	-	(4,514,535)	4,514,535	-	141,240	(141,240)	-
32	Total Other Sources/Uses	(4,655,775)	4,655,775	-	(4,514,546)	4,510,068	(4,478)	141,229	(145,706)	(4,478)
33										
34	Net Inc/Dcr to Fund Balance	(825,626)	(274,584)	(1,100,211)	183,896	353,796	537,692	1,009,522	628,380	1,637,902
35										
36	Beginning Balance	7,284,311	2,121,476	9,405,788	7,284,311	2,121,476	9,405,788	-	-	-
37	Ending Balance	6,458,685	1,846,892	8,305,577	7,468,207	2,475,272	9,943,479	1,009,522	628,380	1,637,902

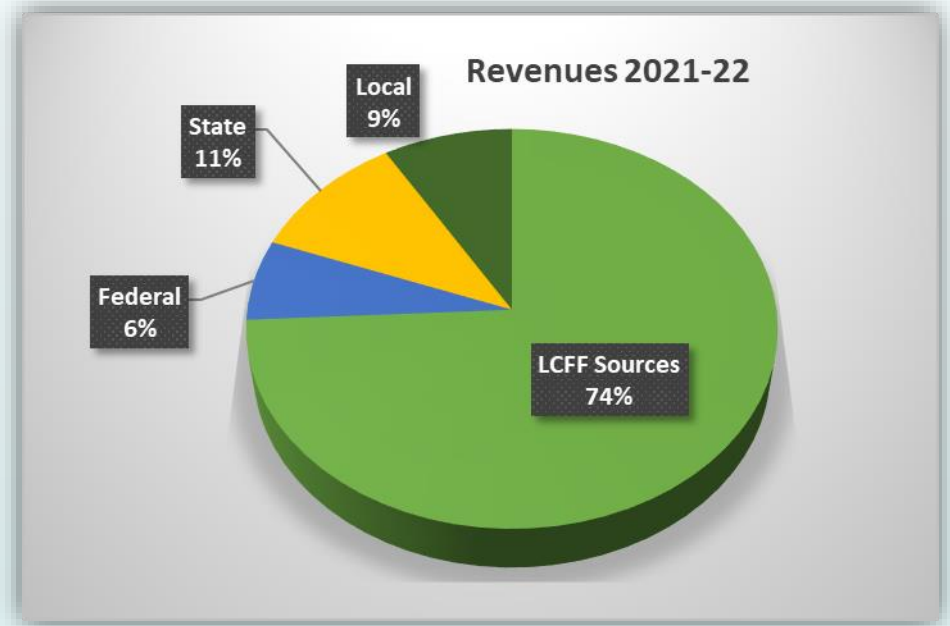


Revenue Summary

Revenue Changes since June Update

<\$1,166,832>

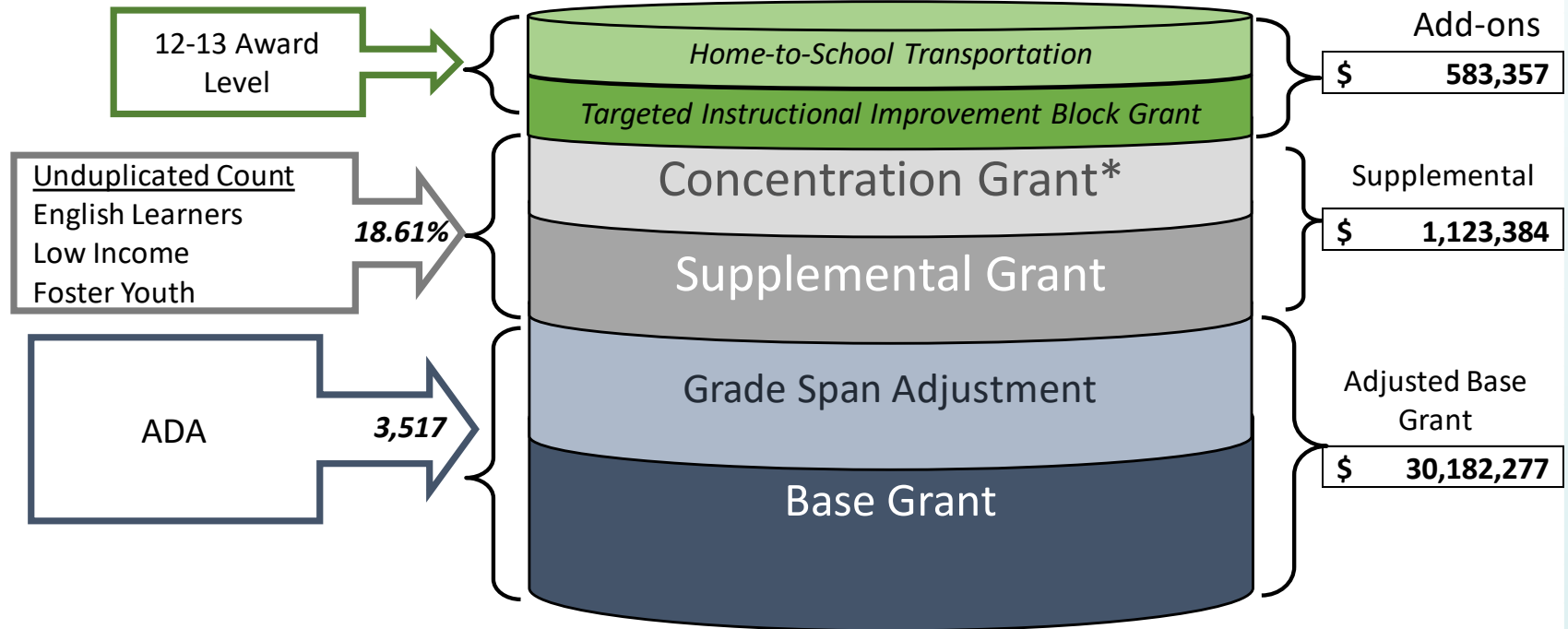
- **LCFF \$2,728**
- **Federal Revenue <\$186,981>**
 - ⊕ Amounts for federal programs that will be used in 2022-23
- **State Revenue \$174,959**
 - ⊕ \$226k SPED Early Intervention Preschool Grant
 - ⊕ \$55k Increased Lottery Funds
 - ⊕ <\$106k> Decreased STRS On-Behalf (equal expenditure reduction)
- **Local Revenue <\$1,157,205>**
 - ⊕ <\$1.2 mil> Bus grants to be received in 2022-23
 - ⊕ \$105k increase in donations
 - ⊕ \$16k increase in interest





Local Control Funding Formula (LCFF)

RESCUE USD - LCFF



*Unduplicated Pupil Percentage (UPP) must be above 55%

TOTAL TARGET LCFF \$ 31,889,018



Expenditure Summary

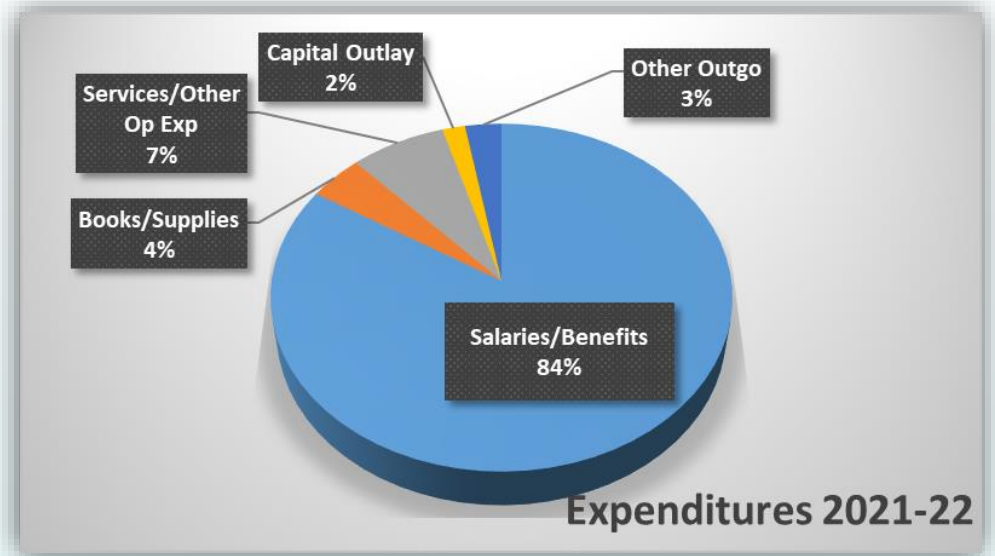
**Expenditure Changes since June Update
<\$2,840,287>**

■ Salary and Benefits decrease of \$800k

- ⊕ Cert Salaries <\$6k>
- ⊕ Class Salaries <\$171k>
- ⊕ STRS On-behalf <106k>
 - (see revenue deduction)
- ⊕ Other benefit adjustments for subs not eligible <\$500k>

■ Book and Supplies decrease of \$248k

- ⊕ Unspent Site/Department/Program Funds <\$70k>
- ⊕ Unspent site funds (94xx) <\$36k>
- ⊕ **Cameras/Alarms/Chromebooks carrying forward to 2022-23 <\$70k>**
- ⊕ Summer school unspent <\$18k>
- ⊕ Textbooks carrying forward to 2022-23 <\$33k>



■ Contract Services decrease of \$477k

- ⊕ Contracted SPED Services not used <\$208k>
- ⊕ Final Utility Costs <\$35k>
- ⊕ Unspent Site Funds <\$18k>
- ⊕ **KIT Grant expenditures carrying forward to 2022-23 <\$86k>**
- ⊕ **2020-21 CDE Fine <\$147k> will be a reduction in revenue is appeal is not granted**

■ Capital Outlay decrease of \$1.3 million

- ⊕ **Transportation Grant for electric buses carry forward to 2022-23 <\$1.3 mil>**

■ Other Activities decrease of \$37k

- ⊕ Final Adjustments



Ending Fund Balance

		<u>Unaudited Actuals</u>		
		Unrestricted	Restricted	Total
39	Components of Ending Fund Balance			
40	a) Nonspendable			
41	<i>Revolving Cash</i>	6,500		6,500
42	<i>Stores</i>			
43	<i>Prepaid Expenses</i>	51,076		51,076
44	<i>All Others</i>			
45	b) Restricted		2,475,272	2,475,272
46	c) Committed	3,166,436		3,166,436
47	<i>Stabilization Arrangements</i>			-
48	<i>Liability - Compensated Absences</i>	100,000		100,000
49	<i>Liability - H/W Prior Year adjust</i>	150,000		150,000
50	<i>U/R Lottery - Instr Supplies / Textbook Adopt</i>	1,181,991		1,181,991
51	<i>MAA - Health services</i>	113,784		113,784
52	<i>Emergency Facility Needs</i>	500,000		500,000
53	<i>Declining Enrollment Mitigation</i>	1,120,661		1,120,661
56	<i>Other Commitments</i>			-
57	d) Assigned	-		-
58	<i>Assigned Descriptions:</i>			-
59	e) Unassigned			-
60	<i>Reserve for Economic Uncertainties</i>	4,244,195		4,244,195
61	<i>Unassigned/Unappropriated</i>			
62				
63	Total	7,468,207	2,475,272	9,943,479



Final Comments

- First Interim will be updated in December and will include carryover, staffing revisions, and updated revenues and expenses.
- Enrollment and other factors will be analyzed and updated at first interim.
- Negotiations for 2022-23 is re-opened.
- 2022-23 has approximately \$3.5 million in one-time funds designated with 3 year planned expenditures.
- The District is currently able to meet it's financial obligations and reserve balances.
- Appendix is available for details on our "All Funds" summary and individual restricted and unrestricted programs.



Questions???





Appendix

- **Summary of All Funds**
- **Federal Restricted Programs**
- **State Restricted Programs**
- **COVID Restricted Programs**
- **Local Programs**



Summary of All Funds

ALL FUNDS SUMMARY 2021-22 UNAUDITED ACTUALS								
	01	13	25	35	49	51	52	
2021-22	General Fund	Cafeteria Fund	Capital Facilities Fund	School Facilities Fund	Capital Project Fund	Bond Redemption Fund	Debt Service Fund	Total All Funds
			<i>Developer Fees</i>		<i>COPs 2010 and 2017 Mello Roos</i>	<i>Bond Tax Collection Bond Repayment</i>	<i>COPs 2010 and 2017</i>	
Revenues	42,979,644	2,395,688	526,323	667	2,272,876	2,379,794		50,554,991
Expenditures	42,437,475	1,733,696	75,007	-	8,525	2,197,026	878,539	47,330,268
Excess/Deficiencies	542,169	661,992	451,316	667	2,264,350	182,768	(878,539)	3,224,724
Transfers In							878,539	878,539
Transfers Out	4,478		163,260		715,279			883,016
Other Sources								
Net Increase/Decrease	537,692	661,992	288,056	667	1,549,071	182,768	-	3,220,246
Beginning Balance	9,405,788	1,173,889	2,235,039	160,642	2,132,860	2,016,340	-	17,124,557
Ending Balance	9,943,479	1,835,881	2,523,095	161,309	3,681,931	2,199,109	-	20,344,803

Notes on Other Funds

- **Fund 13** – Final federal and state reimbursement higher than projected. This can be attributed to free meals for all students.
- **Fund 25** – Developer Fee details will be reviewed in a separate report to the board in November.
- **Fund 35** – State facilities fund reimbursements.
- **Fund 49** – Revenues include funds already received but held with EDUHSD as fiscal agent. This is an accounting entry only detail.
- **Fund 51** – Debt service payments for General Obligation Bonds.
- **Fund 52** – Debt service payments for 2010 and 2017 COPs.



2021-22

Restricted Programs - Federal

Federal Grants & Entitlements	Title I	Special Ed	Special Ed	Title II A Tchr Qlty	Title IV
	3010	3305	3310	4035	4127
Beg Balance or PY Grant	12,454.68	-	-	32,056.79	623.74
Revenues	280,300.00	69,591.00	267,808.00	69,412.00	20,760.00
Gen Fund Contribution	-	-	1,004,287.33	-	-
Expenditures	247,768.17	34,773.64	1,272,095.33	72,930.68	20,248.14
Ending Balance/ Remaining Grant	44,986.51	34,817.36	-	28,538.11	1,135.60
Federal Grants & Entitlements	Title III IMMIGRANT	Title III LEP	Homeless	Pand EBT	McKinney Vento
	4201	4203	5634	5810	9022
Beg Balance or PY Grant	-	1,390.38	-	-	-
Revenues	4,873.00	18,140.00	1,731.00	614.00	1,113.00
Gen Fund Contribution	-	-	-	-	-
Expenditures	-	15,879.69	-	-	1,113.00
Ending Balance/ Remaining Grant	4,873.00	3,650.69	1,731.00	614.00	-



2021-22

Restricted Programs - State

Restricted State Grants & Entitlements	ELOP 2600	UNIV PRE-K 6053 (UR)	ED EFFECT 6266	Lotter IMF 6300	SPED 6500
Beg Balance or PY Grant	-	-	-	475,011.42	-
Revenues	314,513.00	141,705.00	815,622.00	224,683.19	1,751,358.12
Gen Fund Contribution	-	-	-	-	2,164,890.22
Expenditures	246,612.80	-	17,739.19	216,819.70	3,916,248.34
Ending Balance/ Remaining Grant	67,900.20	141,705.00	797,882.81	482,874.91	-

Restricted State Grants & Entitlements	LEARNING RECOVERY 6537	ERMHS 6546	EARLY INTERVENTION 6547	KIT FUNDS INFRASTRUCTURE 7028	KIT FUNDS TRAINING 7029
Beg Balance or PY Grant	-	19,593.11	-	-	-
Revenues	-	167,673.19	226,732.00	25,000.00	60,938.00
Gen Fund Contribution	-	3,379.24	-	-	-
Expenditures	-	190,645.54	-	-	-
Ending Balance/ Remaining Grant	-	-	226,732.00	25,000.00	60,938.00

Restricted State Grants & Entitlements	CS SUMMER ASSIS 7415	STRS on behalf 7690	RMA 8150	MEDI-CAL BILLING 9008	CTEIG 9054
Beg Balance or PY Grant	903.13	-	-	39,521.64	116,236.99
Revenues	66,017.00	1,944,615.00	629,082.28	11,349.28	-
Gen Fund Contribution	-	-	1,341,978.10	-	-
Expenditures	62,188.31	1,944,615.00	1,971,060.38	50,870.92	51,541.77
Ending Balance/ Remaining Grant	4,731.82	-	-	-	64,695.22

- ELOP (Expanded Learning Opportunities Program)
- SPED (Special Education)
- ERMHS (Educationally Related Mental Health Services)

- KIT (Kitchen Infrastructure and Training)
- RMA (Routine Maintenance Account)
- CTEIG (Career, Technology Education Incentive Grant)



2021-22

Restricted Programs – COVID-19 One Time \$4.6M

Federal & State COVID Grants	ESSER Sept 30, 2022	ESSER Sept 30, 2022	ESSER Sept 30, 2022	ESSER Sept 30, 2022	ESSER Sept 30, 2022	ESSER Sept 30, 2022
	3210	3212	3213	3214	3216	3217
Beg Balance or PY Grant	21.00	519,654.86	-	-	-	-
Revenues	-	1,657.00	1,655,599.00	413,900.00	309,871.00	71,118.00
Gen Fund Contribution	-	-	-	-	-	-
Expenditures	21.00	442,450.56	381,068.36	384,759.58	309,871.00	-
Ending Balance/ Remaining Grant	-	78,861.30	1,274,530.64	29,140.42	-	71,118.00

Federal & State COVID Grants	ESSER Sept 30, 2022	ESSER Sept 30, 2022	IN-PERSON INSTRUCTION	ESSER -COVID ELO	ESSER -COVID ELO PARA
	3218	3219	7422 (UR)	7425 (F)	7426 (F)
Beg Balance or PY Grant	-	-	-	762,581.03	208,797.00
Revenues	202,000.00	348,213.00	31,774.02	-	(514.00)
Gen Fund Contribution	-	-	-	-	-
Expenditures	198,995.25	348,213.00	4,270.87	623,332.12	208,283.00
Ending Balance/ Remaining Grant	3,004.75	-	27,503.15	139,248.91	-

- *ESSER (Elementary and Secondary School Relief Fund)*



2021-22 Local Programs

Local Resources	Unrestricted	SUPPLEMENTAL FUNDS	TRANSPORTATION	CONNECTIVITY GRANT	SITE DONATIONS	SITE ASB ACCOUNTS
	0000	0840	0842			
Beg Balance	7,284,311.44	-	-	-	479,152.24	19,679.57
Revenues	31,108,274.54	1,123,384.00	434,285.00	205,375.69	519,109.38	26,006.87
Gen Fund Contribution	(4,514,534.89)	19,135.23	463,660.69			
Expenditures	26,409,843.76	1,142,519.23	1,010,504.21	205,000.01	405,582.05	34,087.60
Ending Balance	7,468,207.33	-	-	375.68	592,679.57	11,598.84



RESCUE UNION SCHOOL DISTRICT

"Educating for the Future Together"

2390 Bass Lake Road • Rescue, CA 95672

(530) 677-4461 • FAX (530) 677-0719

www.rescueusd.org

September 13, 2022

Education Protection Account Expenditure Plan 2021-22 ACTUAL / 2022-23 BUDGET

Proposition 30, and subsequently proposition 55, established the Education Protection Account (EPA) to receive the additional tax revenue that will be collected from the higher sales tax and income tax rates due to its passage. These funds will be apportioned from the EPA to school districts as part of their revenue in fiscal year 2022-23. However, school districts will not see an increase of new money in state funding. Instead, EPA funds will simply replace state General Fund aid (revenue limit funding) on a dollar-for dollar basis.

The creation of the Education Protection Act (EPA) by Proposition 30 has created an accountability component. These components are as follows:

- Criteria on how to spend the funds are mandated by the state.
- School board approves the expenditure plan before the expense has occurred.
- The district is required to publish on their website the amount of funds received and how the funds were expended.
- The school district's auditor will verify the compliance of expenses during the annual audit.

In accordance with Proposition 30 and Proposition 55, **Rescue Union School District** is providing their expenditure plan under the Education Protection Act for 2022-23 all of which will be spent on certificated staff (non-administration) that complies with the requirements from the state of California.

Education Protection Account		
	2021-22	2022-23
	Actuals	Budget
Revenue	7,499,753.00	4,310,226.00
Expenditures		
Teacher Salaries	6,504,153.86	3,311,611.34
Teacher Benefits	995,599.14	998,614.66
	7,499,753.00	4,310,226.00

Jim Shoemake, Superintendent

Board of Trustees

Nancy Brownell • Suzanna George • Michael Gordon • Michelle Bebout • Kim White

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	63.21%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$23,574,366.45
	Appropriations Subject to Limit	\$23,574,366.45
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	4.52%

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 13, 2022

To the Superintendent of Public Instruction:

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

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Roslynne Manansala-Smith
Name
Director, External Business Services
Title
(530) 295-2214
Telephone
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For School District:

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Assistant Supt Business Svcs
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Telephone
ldonaldson@my.recueusd.org
E-mail Address

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		31,889,018.40	0.00	31,889,018.40	35,169,438.00	0.00	35,169,438.00	10.3%
2) Federal Revenue	8100-8299		80,768.10	2,726,514.07	2,807,282.17	0.00	2,012,111.41	2,012,111.41	-28.3%
3) Other State Revenue	8300-8599		728,594.00	3,849,550.25	4,578,144.25	676,838.68	3,483,045.93	4,159,884.61	-9.1%
4) Other Local Revenue	8600-8799		562,917.48	3,142,281.62	3,705,199.10	2,188,862.97	2,130,406.72	4,319,269.69	16.6%
5) TOTAL, REVENUES			33,261,297.98	9,718,345.94	42,979,643.92	38,035,139.65	7,625,564.06	45,660,703.71	6.2%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		15,298,178.83	3,262,573.09	18,560,751.92	15,754,430.06	2,363,732.00	18,118,162.06	-2.4%
2) Classified Salaries	2000-2999		4,510,644.24	2,475,110.91	6,985,755.15	5,006,536.48	2,604,104.65	7,610,641.13	8.9%
3) Employee Benefits	3000-3999		6,311,316.47	3,776,704.65	10,088,021.12	6,843,110.63	3,817,428.78	10,660,539.41	5.7%
4) Books and Supplies	4000-4999		501,068.48	1,293,843.13	1,794,911.61	680,939.42	1,452,324.30	2,133,263.72	18.9%
5) Services and Other Operating Expenditures	5000-5999		1,894,433.15	1,217,020.63	3,111,453.78	2,133,998.51	2,489,023.63	4,623,022.14	48.6%
6) Capital Outlay	6000-6999		68,942.89	677,110.32	746,053.21	6,400.00	100,000.00	106,400.00	-85.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		231,649.00	952,014.85	1,183,663.85	253,533.00	1,073,938.00	1,327,471.00	12.1%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(253,377.00)	220,241.00	(33,136.00)	(158,923.33)	126,305.33	(32,618.00)	-1.6%
9) TOTAL, EXPENDITURES			28,562,856.06	13,874,618.58	42,437,474.64	30,520,024.77	14,026,856.69	44,546,881.46	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,698,441.92	(4,156,272.64)	542,169.28	7,515,114.88	(6,401,292.63)	1,113,822.25	105.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		11.14	4,466.42	4,477.56	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(4,514,534.89)	4,514,534.89	0.00	(5,310,186.43)	5,310,186.43	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,514,546.03)	4,510,068.47	(4,477.56)	(5,310,186.43)	5,310,186.43	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			183,895.89	353,795.83	537,691.72	2,204,928.45	(1,091,106.20)	1,113,822.25	107.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,284,311.44	2,121,476.13	9,405,787.57	7,468,207.33	2,475,271.96	9,943,479.29	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,284,311.44	2,121,476.13	9,405,787.57	7,468,207.33	2,475,271.96	9,943,479.29	5.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,284,311.44	2,121,476.13	9,405,787.57	7,468,207.33	2,475,271.96	9,943,479.29	5.7%
2) Ending Balance, June 30 (E + F1e)			7,468,207.33	2,475,271.96	9,943,479.29	9,673,135.78	1,384,165.76	11,057,301.54	11.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,500.00	0.00	6,500.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	51,076.23	0.00	51,076.23	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,475,271.96	2,475,271.96	0.00	1,384,165.76	1,384,165.76	-44.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	3,200,574.30	0.00	3,200,574.30	0.00	0.00	0.00	-100.0%
Liability - Compensated Absences	0000	9760	100,000.00		100,000.00				
Liability - H&W Prior Year Adjustment	0000	9760	150,000.00		150,000.00				
MAA - Health Services	0000	9760	113,784.00		113,784.00				
Emergency Facility Needs	0000	9760	500,000.00		500,000.00				
Declining Enrollment Mitigation	0000	9760	1,154,799.00		1,154,799.00				
Textbook Adoption / Instructional Materi	1100	9760	1,181,991.30		1,181,991.30				
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	1,213,837.87	0.00	1,213,837.87	New
Textbook Adoption / Instructional Materi	1100	9780				1,213,837.87		1,213,837.87	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	4,210,056.80	0.00	4,210,056.80	8,459,297.91	0.00	8,459,297.91	100.9%

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	7,822,578.66	1,476,596.71	9,299,175.37				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	6,500.00	0.00	6,500.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	177,056.98	1,876,891.28	2,053,948.26				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	134,947.76	0.00	134,947.76				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	51,076.23	0.00	51,076.23				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			8,192,159.63	3,353,487.99	11,545,647.62				
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	723,268.71	503,143.43	1,226,412.14				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	683.58	4,466.42	5,150.00				
4) Current Loans		9640	0.01	0.00	0.01				
5) Unearned Revenue		9650	0.00	370,606.18	370,606.18				
6) TOTAL, LIABILITIES			723,952.30	878,216.03	1,602,168.33				
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									

			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)	
Description	Resource Codes	Object Codes							
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			7,468,207.33	2,475,271.96	9,943,479.29				

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	10,942,500.00	0.00	10,942,500.00	17,965,224.00	0.00	17,965,224.00	64.2%
Education Protection Account State Aid - Current Year		8012	7,719,850.00	0.00	7,719,850.00	4,310,226.00	0.00	4,310,226.00	-44.2%
State Aid - Prior Years		8019	1,054.00	0.00	1,054.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	86,010.81	0.00	86,010.81	83,774.00	0.00	83,774.00	-2.6%
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	11,301,315.32	0.00	11,301,315.32	11,296,600.00	0.00	11,296,600.00	0.0%
Unsecured Roll Taxes		8042	200,954.82	0.00	200,954.82	193,484.00	0.00	193,484.00	-3.7%
Prior Years' Taxes		8043	2,028.69	0.00	2,028.69	7,617.00	0.00	7,617.00	275.5%
Supplemental Taxes		8044	418,721.35	0.00	418,721.35	215,901.00	0.00	215,901.00	-48.4%
Education Revenue Augmentation Fund (ERAF)		8045	1,296,559.88	0.00	1,296,559.88	1,190,700.00	0.00	1,190,700.00	-8.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	6,845.53	0.00	6,845.53	0.00	0.00	0.00	-100.0%
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			31,975,840.40	0.00	31,975,840.40	35,263,526.00	0.00	35,263,526.00	10.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(86,822.00)	0.00	(86,822.00)	(94,088.00)	0.00	(94,088.00)	8.4%
Property Taxes Transfers		8097	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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			31,889,018.40	0.00	31,889,018.40	35,169,438.00	0.00	35,169,438.00	10.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	267,808.00	267,808.00	0.00	263,838.00	263,838.00	-1.5%
Special Education Discretionary Grants		8182	0.00	34,773.64	34,773.64	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	80,768.10	0.00	80,768.10	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,113.00	1,113.00	0.00	1,113.00	1,113.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		247,768.17	247,768.17		317,369.31	317,369.31	28.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		72,930.68	72,930.68		83,651.61	83,651.61	14.7%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		4,873.00	4,873.00	New

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		15,879.69	15,879.69		16,965.00	16,965.00	6.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		20,248.14	20,248.14		20,905.31	20,905.31	3.2%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	2,065,992.75	2,065,992.75	0.00	1,303,396.18	1,303,396.18	-36.9%
TOTAL, FEDERAL REVENUE			80,768.10	2,726,514.07	2,807,282.17	0.00	2,012,111.41	2,012,111.41	-28.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	85,938.00	85,938.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	114,542.00	0.00	114,542.00	117,817.68	0.00	117,817.68	2.9%
Lottery - Unrestricted and Instructional Materials		8560	614,052.00	224,683.19	838,735.19	559,021.00	222,341.93	781,362.93	-6.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

			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)	
Description	Resource Codes	Object Codes							
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	3,538,929.06	3,538,929.06	0.00	3,260,704.00	3,260,704.00	-7.9%
TOTAL, OTHER STATE REVENUE			728,594.00	3,849,550.25	4,578,144.25	676,838.68	3,483,045.93	4,159,884.61	-9.1%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	166,221.69	0.00	166,221.69	170,000.00	0.00	170,000.00	2.3%
Interest		8660	32,540.50	0.00	32,540.50	16,000.00	0.00	16,000.00	-50.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	107,176.90	0.00	107,176.90	85,000.00	0.00	85,000.00	-20.7%
Interagency Services		8677	38,607.80	0.00	38,607.80	44,412.00	0.00	44,412.00	15.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

			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)	
Description	Resource Codes	Object Codes							
(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	218,370.59	1,390,673.50	1,609,044.09	1,873,450.97	155,416.72	2,028,867.69	26.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,751,608.12	1,751,608.12		1,974,990.00	1,974,990.00	12.8%
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			562,917.48	3,142,281.62	3,705,199.10	2,188,862.97	2,130,406.72	4,319,269.69	16.6%
TOTAL, REVENUES			33,261,297.98	9,718,345.94	42,979,643.92	38,035,139.65	7,625,564.06	45,660,703.71	6.2%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	13,085,229.53	2,614,520.01	15,699,749.54	13,344,917.38	1,705,248.58	15,050,165.96	-4.1%
Certificated Pupil Support Salaries		1200	450,656.64	124,678.86	575,335.50	703,694.82	485,727.28	1,189,422.10	106.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,693,167.66	478,546.22	2,171,713.88	1,619,277.86	128,256.14	1,747,534.00	-19.5%
Other Certificated Salaries		1900	69,125.00	44,828.00	113,953.00	86,540.00	44,500.00	131,040.00	15.0%
TOTAL, CERTIFICATED SALARIES			15,298,178.83	3,262,573.09	18,560,751.92	15,754,430.06	2,363,732.00	18,118,162.06	-2.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	170,321.93	1,499,394.90	1,669,716.83	392,911.13	1,486,599.55	1,879,510.68	12.6%
Classified Support Salaries		2200	2,055,263.07	776,480.14	2,831,743.21	2,226,625.04	902,175.73	3,128,800.77	10.5%
Classified Supervisors' and Administrators' Salaries		2300	406,476.71	63,098.66	469,575.37	407,736.00	57,072.00	464,808.00	-1.0%
Clerical, Technical and Office Salaries		2400	1,335,217.83	94,734.35	1,429,952.18	1,179,825.53	79,136.00	1,258,961.53	-12.0%
Other Classified Salaries		2900	543,364.70	41,402.86	584,767.56	799,438.78	79,121.37	878,560.15	50.2%
TOTAL, CLASSIFIED SALARIES			4,510,644.24	2,475,110.91	6,985,755.15	5,006,536.48	2,604,104.65	7,610,641.13	8.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,538,138.05	2,494,281.31	5,032,419.36	3,005,695.17	2,508,019.70	5,513,714.87	9.6%
PERS		3201-3202	885,645.11	468,768.43	1,354,413.54	1,104,447.75	600,237.92	1,704,685.67	25.9%
OASDI/Medicare/Alternative		3301-3302	554,930.39	215,995.62	770,926.01	615,338.27	225,871.05	841,209.32	9.1%
Health and Welfare Benefits		3401-3402	1,327,150.71	368,049.41	1,695,200.12	1,540,997.88	343,099.16	1,884,097.04	11.1%
Unemployment Insurance		3501-3502	99,899.54	28,536.05	128,435.59	105,005.67	24,701.73	129,707.40	1.0%
Workers' Compensation		3601-3602	284,562.89	82,036.80	366,599.69	299,475.89	70,449.22	369,925.11	0.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	620,989.78	119,037.03	740,026.81	172,150.00	45,050.00	217,200.00	-70.6%
TOTAL, EMPLOYEE BENEFITS			6,311,316.47	3,776,704.65	10,088,021.12	6,843,110.63	3,817,428.78	10,660,539.41	5.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	12,846.05	12,846.05	0.00	655,945.46	655,945.46	5006.2%
Books and Other Reference Materials		4200	2,559.49	33,930.73	36,490.22	5,452.96	18,806.00	24,258.96	-33.5%
Materials and Supplies		4300	472,033.18	751,126.30	1,223,159.48	564,486.46	740,571.84	1,305,058.30	6.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	26,475.81	495,940.05	522,415.86	111,000.00	37,001.00	148,001.00	-71.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			501,068.48	1,293,843.13	1,794,911.61	680,939.42	1,452,324.30	2,133,263.72	18.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	33,486.50	28,762.24	62,248.74	47,646.22	242,830.18	290,476.40	366.6%
Dues and Memberships		5300	43,095.53	785.00	43,880.53	35,294.00	500.00	35,794.00	-18.4%
Insurance		5400 - 5450	229,757.72	14,536.78	244,294.50	252,200.75	15,504.92	267,705.67	9.6%
Operations and Housekeeping Services		5500	996,601.47	0.00	996,601.47	1,025,802.00	2,000.00	1,027,802.00	3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	107,144.96	271,535.84	378,680.80	131,831.00	375,148.00	506,979.00	33.9%
Transfers of Direct Costs		5710	(70,302.22)	70,302.22	0.00	(42,868.00)	42,875.00	7.00	New
Transfers of Direct Costs - Interfund		5750	(1,280.78)	0.00	(1,280.78)	(3,000.00)	0.00	(3,000.00)	134.2%
Professional/Consulting Services and Operating Expenditures		5800	428,446.13	830,254.35	1,258,700.48	535,092.54	1,809,515.53	2,344,608.07	86.3%
Communications		5900	127,483.84	844.20	128,328.04	152,000.00	650.00	152,650.00	19.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,894,433.15	1,217,020.63	3,111,453.78	2,133,998.51	2,489,023.63	4,623,022.14	48.6%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	68,942.89	677,110.32	746,053.21	6,400.00	100,000.00	106,400.00	-85.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			68,942.89	677,110.32	746,053.21	6,400.00	100,000.00	106,400.00	-85.7%
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	17,478.00	17,478.00	0.00	0.00	0.00	-100.0%
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	231,649.00	934,536.85	1,166,185.85	253,533.00	1,073,938.00	1,327,471.00	13.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			231,649.00	952,014.85	1,183,663.85	253,533.00	1,073,938.00	1,327,471.00	12.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(220,241.00)	220,241.00	0.00	(126,305.33)	126,305.33	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(33,136.00)	0.00	(33,136.00)	(32,618.00)	0.00	(32,618.00)	-1.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(253,377.00)	220,241.00	(33,136.00)	(158,923.33)	126,305.33	(32,618.00)	-1.6%
TOTAL, EXPENDITURES			28,562,856.06	13,874,618.58	42,437,474.64	30,520,024.77	14,026,856.69	44,546,881.46	5.0%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	11.14	4,466.42	4,477.56	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			11.14	4,466.42	4,477.56	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,514,534.89)	4,514,534.89	0.00	(5,310,186.43)	5,310,186.43	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,514,534.89)	4,514,534.89	0.00	(5,310,186.43)	5,310,186.43	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,514,546.03)	4,510,068.47	(4,477.56)	(5,310,186.43)	5,310,186.43	0.00	-100.0%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	31,889,018.40	0.00	31,889,018.40	35,169,438.00	0.00	35,169,438.00	10.3%
2) Federal Revenue		8100-8299	80,768.10	2,726,514.07	2,807,282.17	0.00	2,012,111.41	2,012,111.41	-28.3%
3) Other State Revenue		8300-8599	728,594.00	3,849,550.25	4,578,144.25	676,838.68	3,483,045.93	4,159,884.61	-9.1%
4) Other Local Revenue		8600-8799	562,917.48	3,142,281.62	3,705,199.10	2,188,862.97	2,130,406.72	4,319,269.69	16.6%
5) TOTAL, REVENUES			33,261,297.98	9,718,345.94	42,979,643.92	38,035,139.65	7,625,564.06	45,660,703.71	6.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	18,178,318.57	8,766,380.77	26,944,699.34	19,338,930.01	8,989,277.09	28,328,207.10	5.1%
2) Instruction - Related Services	2000-2999		3,766,746.73	608,640.15	4,375,386.88	3,705,831.51	550,054.77	4,255,886.28	-2.7%
3) Pupil Services	3000-3999		2,026,883.94	1,042,043.14	3,068,927.08	2,591,449.96	1,307,137.30	3,898,587.26	27.0%
4) Ancillary Services	4000-4999		102,457.73	26,072.44	128,530.17	127,720.79	9,334.00	137,054.79	6.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,928,180.80	273,208.90	2,201,389.70	2,138,993.49	247,454.33	2,386,447.82	8.4%
8) Plant Services	8000-8999		2,328,619.29	2,206,258.33	4,534,877.62	2,363,566.01	1,849,661.20	4,213,227.21	-7.1%
9) Other Outgo	9000-9999		231,649.00	952,014.85	1,183,663.85	253,533.00	1,073,938.00	1,327,471.00	12.1%
10) TOTAL, EXPENDITURES			28,562,856.06	13,874,618.58	42,437,474.64	30,520,024.77	14,026,856.69	44,546,881.46	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,698,441.92	(4,156,272.64)	542,169.28	7,515,114.88	(6,401,292.63)	1,113,822.25	105.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	11.14	4,466.42	4,477.56	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,514,534.89)	4,514,534.89	0.00	(5,310,186.43)	5,310,186.43	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,514,546.03)	4,510,068.47	(4,477.56)	(5,310,186.43)	5,310,186.43	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			183,895.89	353,795.83	537,691.72	2,204,928.45	(1,091,106.20)	1,113,822.25	107.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,284,311.44	2,121,476.13	9,405,787.57	7,468,207.33	2,475,271.96	9,943,479.29	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,284,311.44	2,121,476.13	9,405,787.57	7,468,207.33	2,475,271.96	9,943,479.29	5.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,284,311.44	2,121,476.13	9,405,787.57	7,468,207.33	2,475,271.96	9,943,479.29	5.7%
2) Ending Balance, June 30 (E + F1e)			7,468,207.33	2,475,271.96	9,943,479.29	9,673,135.78	1,384,165.76	11,057,301.54	11.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,500.00	0.00	6,500.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	51,076.23	0.00	51,076.23	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,475,271.96	2,475,271.96	0.00	1,384,165.76	1,384,165.76	-44.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	3,200,574.30	0.00	3,200,574.30	0.00	0.00	0.00	-100.0%
Liability - Compensated Absences	0000	9760	100,000.00		100,000.00				
Liability - H&W Prior Year Adjustment	0000	9760	150,000.00		150,000.00				
MAA - Health Services	0000	9760	113,784.00		113,784.00				
Emergency Facility Needs	0000	9760	500,000.00		500,000.00				
Declining Enrollment Mitigation	0000	9760	1,154,799.00		1,154,799.00				
Textbook Adoption / Instructional Materi	1100	9760	1,181,991.30		1,181,991.30				
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	1,213,837.87	0.00	1,213,837.87	New
Textbook Adoption / Instructional Materi	1100	9780				1,213,837.87		1,213,837.87	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	4,210,056.80	0.00	4,210,056.80	8,459,297.91	0.00	8,459,297.91	100.9%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	67,900.20	67,900.20
5810	Other Restricted Federal	614.00	614.00
6266	Educator Effectiveness, FY 2021-22	797,882.81	610,682.81
6300	Lottery: Instructional Materials	482,874.91	136,434.84
6547	Special Education Early Intervention Preschool Grant	226,732.00	226,732.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	60,938.00	0.00
7415	Classified School Employee Summer Assistance Program	4,731.82	4,731.82
7425	Expanded Learning Opportunities (ELO) Grant	139,248.91	139,248.91
9010	Other Restricted Local	669,349.31	197,821.18
Total, Restricted Balance		2,475,271.96	1,384,165.76

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	2,163,741.07	1,885,000.00	-12.9%
3) Other State Revenue		8300-8599	130,761.32	123,000.00	-5.9%
4) Other Local Revenue		8600-8799	96,708.26	94,500.00	-2.3%
5) TOTAL, REVENUES			2,391,210.65	2,102,500.00	-12.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	474,230.04	497,601.13	4.9%
3) Employee Benefits		3000-3999	164,437.43	196,685.56	19.6%
4) Books and Supplies		4000-4999	802,276.78	940,500.00	17.2%
5) Services and Other Operating Expenditures		5000-5999	163,339.84	132,400.11	-18.9%
6) Capital Outlay		6000-6999	96,276.26	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	33,136.00	32,618.00	-1.6%
9) TOTAL, EXPENDITURES			1,733,696.35	1,799,804.80	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			657,514.30	302,695.20	-54.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,477.56	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			4,477.56	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)			661,991.86	302,695.20	-54.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,173,889.08	1,835,880.94	56.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,173,889.08	1,835,880.94	56.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,173,889.08	1,835,880.94	56.4%
2) Ending Balance, June 30 (E + F1e)			1,835,880.94	2,138,576.14	16.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	0.00	-100.0%
Stores		9712	40,847.90	0.00	-100.0%
Prepaid Items		9713	2,774.33	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,788,258.71	2,138,576.14	19.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,698,745.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	4,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	296,272.48		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,477.56		
6) Stores		9320	40,847.90		
7) Prepaid Expenditures		9330	2,774.33		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,047,117.87		
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	19,312.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	134,275.32		
4) Current Loans		9640			
5) Unearned Revenue		9650	57,648.80		
6) TOTAL, LIABILITIES			211,236.93		
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)			1,835,880.94		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,163,741.07	1,885,000.00	-12.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,163,741.07	1,885,000.00	-12.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	130,761.32	123,000.00	-5.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			130,761.32	123,000.00	-5.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	16,773.37	15,000.00	-10.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,890.09	3,500.00	-28.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	75,044.80	76,000.00	1.3%
TOTAL, OTHER LOCAL REVENUE			96,708.26	94,500.00	-2.3%
TOTAL, REVENUES			2,391,210.65	2,102,500.00	-12.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	337,490.88	361,519.63	7.1%
Classified Supervisors' and Administrators' Salaries		2300	101,207.01	102,219.00	1.0%
Clerical, Technical and Office Salaries		2400	35,532.15	33,862.50	-4.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			474,230.04	497,601.13	4.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	81,248.87	103,195.90	27.0%
OASDI/Medicare/Alternative		3301-3302	35,083.75	37,865.87	7.9%
Health and Welfare Benefits		3401-3402	36,535.92	43,593.79	19.3%
Unemployment Insurance		3501-3502	2,373.72	2,500.01	5.3%
Workers' Compensation		3601-3602	6,795.17	7,129.99	4.9%
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	2,400.00	2,400.00	0.0%
TOTAL, EMPLOYEE BENEFITS			164,437.43	196,685.56	19.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,584.59	20,500.00	77.0%
Noncapitalized Equipment		4400	14,796.21	20,000.00	35.2%
Food		4700	775,895.98	900,000.00	16.0%
TOTAL, BOOKS AND SUPPLIES			802,276.78	940,500.00	17.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,531.13	6,000.00	8.5%
Dues and Memberships		5300	445.82	899.00	101.7%
Insurance		5400-5450	3,282.50	3,501.11	6.7%
Operations and Housekeeping Services		5500	100,400.67	33,500.00	-66.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,526.25	9,000.00	155.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,280.78	3,000.00	134.2%
Professional/Consulting Services and Operating Expenditures		5800	48,134.04	75,500.00	56.9%
Communications		5900	738.65	1,000.00	35.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			163,339.84	132,400.11	-18.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	96,276.26	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			96,276.26	0.00	-100.0%
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	33,136.00	32,618.00	-1.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			33,136.00	32,618.00	-1.6%
TOTAL, EXPENDITURES			1,733,696.35	1,799,804.80	3.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	4,477.56	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,477.56	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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)			4,477.56	0.00	-100.0%

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	526,322.54	410,000.00	-22.1%
5) TOTAL, REVENUES			526,322.54	410,000.00	-22.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,493.16	19,024.00	22.8%
3) Employee Benefits		3000-3999	6,113.58	8,521.57	39.4%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	34,530.23	67,000.00	94.0%
6) Capital Outlay		6000-6999	18,869.76	435,000.00	2205.3%
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			75,006.73	529,545.57	606.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			451,315.81	(119,545.57)	-126.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	163,259.77	162,634.76	-0.4%
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			(163,259.77)	(162,634.76)	-0.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			288,056.04	(282,180.33)	-198.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,235,038.95	2,523,094.99	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,235,038.95	2,523,094.99	12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,235,038.95	2,523,094.99	12.9%
2) Ending Balance, June 30 (E + F1e)			2,523,094.99	2,240,914.66	-11.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,523,094.99	2,240,914.66	-11.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,689,139.35		
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			2,689,139.35		
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	166,044.36		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			166,044.36		
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)			2,523,094.99		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,602.54	10,000.00	31.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	518,720.00	400,000.00	-22.9%
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			526,322.54	410,000.00	-22.1%
TOTAL, REVENUES			526,322.54	410,000.00	-22.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	15,493.16	19,024.00	22.8%
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			15,493.16	19,024.00	22.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,448.31	4,826.39	40.0%
OASDI/Medicare/Alternative		3301-3302	970.30	1,455.34	50.0%
Health and Welfare Benefits		3401-3402	1,396.62	1,873.44	34.1%
Unemployment Insurance		3501-3502	77.47	95.12	22.8%
Workers' Compensation		3601-3602	220.88	271.28	22.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,113.58	8,521.57	39.4%
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	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	34,530.23	67,000.00	94.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,530.23	67,000.00	94.0%
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	18,869.76	435,000.00	2205.3%
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			18,869.76	435,000.00	2205.3%
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%
TOTAL, EXPENDITURES			75,006.73	529,545.57	606.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	163,259.77	162,634.76	-0.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			163,259.77	162,634.76	-0.4%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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)			(163,259.77)	(162,634.76)	-0.4%

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	666.87	0.00	-100.0%
5) TOTAL, REVENUES			666.87	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	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)			666.87	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)			666.87	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,641.95	161,308.82	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,641.95	161,308.82	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,641.95	161,308.82	0.4%
2) Ending Balance, June 30 (E + F1e)			161,308.82	161,308.82	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	161,308.82	161,308.82	0.0%
Facility Reserves	0000	9780	161,308.82		
Facility Reserves	0000	9780		161,308.82	
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	161,308.82		
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			161,308.82		
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)			161,308.82		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	666.87	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			666.87	0.00	-100.0%
TOTAL, REVENUES			666.87	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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
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			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	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	2,272,875.54	910,000.00	-60.0%
5) TOTAL, REVENUES			2,272,875.54	910,000.00	-60.0%
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	8,525.38	10,000.00	17.3%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,525.38	10,000.00	17.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,264,350.16	900,000.00	-60.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	715,279.01	715,904.00	0.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(715,279.01)	(715,904.00)	0.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,549,071.15	184,096.00	-88.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,132,859.54	3,681,930.69	72.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,132,859.54	3,681,930.69	72.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,132,859.54	3,681,930.69	72.6%
2) Ending Balance, June 30 (E + F1e)			3,681,930.69	3,866,026.69	5.0%
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	3,681,930.69	3,866,026.69	5.0%
Reserved For Projects (Comm Fac Dist)	0000	9780	3,681,930.69		
Reserved For Projects (Comm Fac Dist)	0000	9780		3,866,026.69	
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	71,520.99		
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	4,325,688.71		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,397,209.70		
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	715,279.01		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			715,279.01		
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)			3,681,930.69		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	2,262,429.12	900,000.00	-60.2%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,446.42	10,000.00	-4.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,272,875.54	910,000.00	-60.0%
TOTAL, REVENUES			2,272,875.54	910,000.00	-60.0%

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%
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%

			2021-22	2022-23	Percent
Description			Unaudited Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures	5800		8,525.38	10,000.00	17.3%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,525.38	10,000.00	17.3%
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%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds	7435		0.00	0.00	0.0%
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,525.38	10,000.00	17.3%

Description Resource Codes Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS			
INTERFUND TRANSFERS IN			
Other Authorized Interfund Transfers In 8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			
To: State School Building Fund/ County School Facilities Fund 7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out 7619	715,279.01	715,904.00	0.1%
(b) TOTAL, INTERFUND TRANSFERS OUT	715,279.01	715,904.00	0.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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)			(715,279.01)	(715,904.00)	0.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,379,794.23	2,199,123.24	-7.6%
5) TOTAL, REVENUES			2,379,794.23	2,199,123.24	-7.6%
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	2,197,025.74	2,199,123.24	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,197,025.74	2,199,123.24	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			182,768.49	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)			182,768.49	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,016,340.19	2,199,108.68	9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,016,340.19	2,199,108.68	9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,016,340.19	2,199,108.68	9.1%
2) Ending Balance, June 30 (E + F1e)			2,199,108.68	2,199,108.68	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,199,108.68	2,199,108.68	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,199,108.68		
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			2,199,108.68		
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)			2,199,108.68		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,279,997.97	2,194,123.24	-3.8%
Unsecured Roll		8612	20,374.12	0.00	-100.0%
Prior Years' Taxes		8613	831.83	0.00	-100.0%
Supplemental Taxes		8614	72,456.37	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	516.40	0.00	-100.0%
Interest		8660	5,617.54	5,000.00	-11.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,379,794.23	2,199,123.24	-7.6%
TOTAL, REVENUES			2,379,794.23	2,199,123.24	-7.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,591,211.15	1,591,211.15	0.0%
Bond Interest and Other Service Charges		7434	605,814.59	607,912.09	0.3%
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)			2,197,025.74	2,199,123.24	0.1%
TOTAL, EXPENDITURES			2,197,025.74	2,199,123.24	0.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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	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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
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	878,538.78	878,538.76	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			878,538.78	878,538.76	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(878,538.78)	(878,538.76)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	878,538.78	878,538.76	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			878,538.78	878,538.76	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(881,323.37)		
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	881,323.37		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue 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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	448,538.78	448,538.76	0.0%
Other Debt Service - Principal		7439	430,000.00	430,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			878,538.78	878,538.76	0.0%
TOTAL, EXPENDITURES			878,538.78	878,538.76	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	878,538.78	878,538.76	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			878,538.78	878,538.76	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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)			878,538.78	878,538.76	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
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,343.75	3,378.98	3,516.26	3,401.38	3,401.38	3,401.38
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,343.75	3,378.98	3,516.26	3,401.38	3,401.38	3,401.38
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,343.75	3,378.98	3,516.26	3,401.38	3,401.38	3,401.38
7. Adults in Correctional Facilities						
8. 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	4,640,099.26		4,640,099.26			4,640,099.26
Work in Progress	501,617.21		501,617.21			501,617.21
Total capital assets not being depreciated	5,141,716.47	0.00	5,141,716.47	0.00	0.00	5,141,716.47
Capital assets being depreciated:						
Land Improvements	7,843,438.26		7,843,438.26			7,843,438.26
Buildings	74,461,783.40		74,461,783.40			74,461,783.40
Equipment	6,937,524.24		6,937,524.24			6,937,524.24
Total capital assets being depreciated	89,242,745.90	0.00	89,242,745.90	0.00	0.00	89,242,745.90
Accumulated Depreciation for:						
Land Improvements	(4,348,143.19)		(4,348,143.19)			(4,348,143.19)
Buildings	(25,885,789.64)		(25,885,789.64)			(25,885,789.64)
Equipment	(4,343,543.07)		(4,343,543.07)			(4,343,543.07)
Total accumulated depreciation	(34,577,475.90)	0.00	(34,577,475.90)	0.00	0.00	(34,577,475.90)
Total capital assets being depreciated, net excluding lease assets	54,665,270.00	0.00	54,665,270.00	0.00	0.00	54,665,270.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	59,806,986.47	0.00	59,806,986.47	0.00	0.00	59,806,986.47
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME		TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Transferability (ESSA)		0.00
c. Other Adjustments		0.00
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2d, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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

STATE PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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

LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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

FEDERAL PROGRAM NAME		TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

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

STATE PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

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

LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	18,560,751.92	301	0.00	303	18,560,751.92	305	142,853.57		307	18,417,898.35	309
2000 - Classified Salaries	6,985,755.15	311	38,225.73	313	6,947,529.42	315	594,777.03		317	6,352,752.39	319
3000 - Employee Benefits	10,088,021.12	321	11,211.63	323	10,076,809.49	325	238,239.08		327	9,838,570.41	329
4000 - Books, Supplies Equip Replace. (6500)	1,794,911.61	331	0.00	333	1,794,911.61	335	500,441.93		337	1,294,469.68	339
5000 - Services. . . & 7300 - Indirect Costs	3,078,317.78	341	2,070.80	343	3,076,246.98	345	311,979.53		347	2,764,267.45	349
TOTAL					40,456,249.42	365	TOTAL			38,667,958.28	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			397
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			63.21%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	63.21%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	38,667,958.28
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	19,585,663.00		19,585,663.00		1,591,211.15	17,994,451.85	1,774,567.50
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	11,085,000.00		11,085,000.00		430,000.00	10,655,000.00	430,000.00
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	78,937.19		78,937.19		33,518.83	45,418.36	
Governmental activities long-term liabilities	30,749,600.19	0.00	30,749,600.19	0.00	2,054,729.98	28,694,870.21	2,204,567.50
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	42,441,952.20
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,729,074.40
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	746,053.21
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,477.56
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	41,715.71
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				792,246.48
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				37,920,631.32

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		3,378.98
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,222.51
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.)	32,899,325.77	9,348.66
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)	32,899,325.77	9,348.66
B. Required effort (Line A.2 times 90%)	29,609,393.19	8,413.79
C. Current year expenditures (Line I.E and Line II.B)	37,920,631.32	11,222.51
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 Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	23,465,335.71		23,465,335.71			23,574,366.45
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,519.15		3,519.15			3,343.75
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2020-21			Adjustments to 2021-22		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	3,343.75		3,343.75	3,401.38		3,401.38
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)		3,343.75				3,401.38
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)	86,010.81		86,010.81	83,774.00		83,774.00
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)	11,301,315.32		11,301,315.32	11,296,600.00		11,296,600.00
5. Unsecured Roll Taxes (Object 8042)	200,954.82		200,954.82	193,484.00		193,484.00
6. Prior Years' Taxes (Object 8043)	2,028.69		2,028.69	7,617.00		7,617.00
7. Supplemental Taxes (Object 8044)	418,721.35		418,721.35	215,901.00		215,901.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,296,559.88		1,296,559.88	1,190,700.00		1,190,700.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	6,845.53		6,845.53	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	13,312,436.40	0.00	13,312,436.40	12,988,076.00	0.00	12,988,076.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	13,312,436.40	0.00	13,312,436.40	12,988,076.00	0.00	12,988,076.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			355,680.59			376,151.23
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,971,060.38		1,971,060.38	1,574,849.07		1,574,849.07
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	1,971,060.38	0.00	2,326,740.97	1,574,849.07	0.00	1,951,000.30
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	18,662,350.00		18,662,350.00	22,275,450.00		22,275,450.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1,054.00		1,054.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	18,663,404.00	0.00	18,663,404.00	22,275,450.00	0.00	22,275,450.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	42,979,643.92		42,979,643.92	45,660,703.71		45,660,703.71
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	32,540.50		32,540.50	16,000.00		16,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2021-22 Actual			2022-23 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			23,465,335.71			23,574,366.45
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9502			1.0172
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			23,574,366.45			25,790,323.89
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			13,312,436.40			12,988,076.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			401,250.00			408,165.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			12,588,671.02			14,753,248.19
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			12,588,671.02			14,753,248.19
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			19,624.96			9,724.26
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			13,332,061.36			12,997,800.26
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			12,569,046.06			14,743,523.93
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			13,332,061.36			
b. State Subventions (Line D8)			12,569,046.06			
c. Less: Excluded Appropriations (Line C23)			2,326,740.97			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			23,574,366.45			

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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) 1,033,807.33
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) 34,600,720.86

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) 2.99%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,489,520.09
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	161,480.06
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	24,070.00
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)	115,156.26
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,790,226.41
9. Carry-Forward Adjustment (Part IV, Line F)	(1,994.80)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,788,231.61

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	26,944,699.34
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,375,386.88
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,006,371.57
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	128,530.17
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	554,351.43
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)	5,104.12
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,736,223.66
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	828,388.11
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)	39,579,055.28

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)	4.52%
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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)	4.52%
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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>1,790,226.41</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>8,625.81</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.55%) 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 (4.55%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.55%) times Part III, Line B19); zero if positive	<u>(1,994.80)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(1,994.80)</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>4.52%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-997.40) is applied to the current year calculation and the remainder (\$-997.40) is deferred to one or more future years:	<u>4.52%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-664.93) is applied to the current year calculation and the remainder (\$-1,329.87) is deferred to one or more future years:	<u>4.52%</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>(1,994.80)</u>

Approved indirect cost rate: 4.55%
Highest rate used in any program: 4.55%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	231,608.38	10,538.00	4.55%
01	3010	236,985.17	10,783.00	4.55%
01	3305	33,260.64	1,513.00	4.55%
01	3310	1,216,734.33	55,361.00	4.55%
01	4035	69,756.68	3,174.00	4.55%
01	4127	19,367.14	881.00	4.55%
01	4203	15,188.69	691.00	4.55%
01	6500	2,835,230.49	129,003.00	4.55%
01	6546	182,348.54	8,297.00	4.55%
13	5310	828,388.11	33,136.00	4.00%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	967,106.73		475,011.42	1,442,118.15
2. State Lottery Revenue	8560	614,052.00		224,683.19	838,735.19
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)		1,581,158.73	0.00	699,694.61	2,280,853.34
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	142,853.57			142,853.57
2. Classified Salaries	2000-2999	56,406.04			56,406.04
3. Employee Benefits	3000-3999	34,809.82			34,809.82
4. Books and Supplies	4000-4999	118,406.89		172,900.75	291,307.64
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	46,691.11			46,691.11
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			43,918.95	43,918.95
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)		399,167.43	0.00	216,819.70	615,987.13
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,181,991.30	0.00	482,874.91	1,664,866.21
D. COMMENTS:					
These expenditure are for digital curriculum. Future purchase of this type will be coded to OBJ 4100 (beginning in FY 22-23).					

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

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

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
Instructional Goals										
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00			
1110	Regular Education, K–12	23,530,119.11	10,673,843.13	34,203,962.24	1,880,330.57		36,084,292.81			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00			
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00			
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00			
3800	Career Technical Education	148,477.79	0.00	148,477.79	8,162.43		156,640.22			
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00			
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00			
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00			
4760	Bilingual	153,240.62	0.00	153,240.62	8,424.26		161,664.88			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	4,495,232.28	0.00	4,495,232.28	247,121.16		4,742,353.44			
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00			
Other Goals										
7110	Nonagency - Educational	41,715.71	0.00	41,715.71	2,293.28		44,008.99			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	0.00	0.00	0.00	0.00	0.00				
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00				
Other Costs										
----	Food Services					9,792.45	9,792.45			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					0.00	0.00			
----	Other Outgo					1,188,141.41	1,188,141.41			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						0.00	0.00	88,194.01	88,194.01
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(33,136.00)	(33,136.00)
----	Total General Fund and Charter Schools Funds Expenditures	28,368,785.51	10,673,843.13	39,042,628.64	2,201,389.71	1,197,933.86	42,441,952.21			

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
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	23,334,047.14	49,734.43	17,807.37	0.00	0.00	0.00	128,530.17			0.00	0.00	23,530,119.11
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	131,952.72	16,525.07	0.00	0.00	0.00	0.00	0.00			0.00	0.00	148,477.79
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	23,873.78	129,366.84	0.00	0.00	0.00	0.00	0.00			0.00	0.00	153,240.62
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	3,454,825.70	262,942.82	0.00	55.55	697,464.68	79,943.53	0.00			0.00	0.00	4,495,232.28
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	0.00	0.00	40,602.71	0.00	0.00	1,113.00	0.00	0.00	0.00	0.00	0.00	41,715.71
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
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		26,944,699.34	458,569.16	58,410.08	55.55	697,464.68	81,056.53	128,530.17	0.00	0.00	0.00	0.00	28,368,785.51

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	5,183,154.45	4,534,877.62	955,811.06	10,673,843.13
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		5,183,154.45	4,534,877.62	955,811.06	10,673,843.13

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	554,351.43
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	24,070.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,494,624.21
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	161,480.06
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,234,525.70
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	28,368,785.51
2	Total Allocated Costs (from Form PCR, Column 2, Total)	10,673,843.13
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	39,042,628.64
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)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,604,284.09
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,604,284.09
D. Total Direct Charged and Allocated Costs (B3 + C5)		40,646,912.73
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.50%

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6910)	9,792.45				9,792.45
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			0.00		0.00
Other Outgo (Objects 1000-7999)				1,188,141.41	1,188,141.41
Total Other Costs	9,792.45	0.00	0.00	1,188,141.41	1,197,933.86

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

	----- Teacher Full-Time Equivalents -----			----- Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	401,437.08	850,291.39	2,606,623.62	1,324,802.36	4,534,877.62	0.00	955,811.06
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	178.10	178.10	178.10	178.10	303.61		571.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	178.10	178.10	178.10	178.10	303.61	0.00	571.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								463
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	386,232.77	0.00	0.00	0.00	0.00	1,092,559.43		1,478,792.20
2000-2999	Classified Salaries	210,499.78	0.00	0.00	0.00	0.00	1,257,419.54		1,467,919.32
3000-3999	Employee Benefits	196,776.99	0.00	0.00	0.00	0.00	957,438.76		1,154,215.75
4000-4999	Books and Supplies	9,178.29	0.00	0.00	0.00	0.00	34,691.19		43,869.48
5000-5999	Services and Other Operating Expenditures	30,216.61	0.00	0.00	0.00	0.00	345,886.70		376,103.31
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	17,478.00		17,478.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	832,904.44	0.00	0.00	0.00	0.00	3,705,473.62	0.00	4,538,378.06
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	194,174.00		194,174.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	194,174.00	0.00	194,174.00
	TOTAL COSTS	832,904.44	0.00	0.00	0.00	0.00	3,899,647.62	0.00	4,732,552.06
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	893,059.00		893,059.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	357,396.85		357,396.85
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,250,455.85	0.00	1,250,455.85
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	56,874.00		56,874.00
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	56,874.00	0.00	56,874.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,307,329.85	0.00	1,307,329.85
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								1,004,287.33
	TOTAL COSTS								303,042.52

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	386,232.77	0.00	0.00	0.00	0.00	1,092,559.43		1,478,792.20
2000-2999	Classified Salaries	210,499.78	0.00	0.00	0.00	0.00	364,360.54		574,860.32
3000-3999	Employee Benefits	196,776.99	0.00	0.00	0.00	0.00	600,041.91		796,818.90
4000-4999	Books and Supplies	9,178.29	0.00	0.00	0.00	0.00	34,691.19		43,869.48
5000-5999	Services and Other Operating Expenditures	30,216.61	0.00	0.00	0.00	0.00	345,886.70		376,103.31
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	17,478.00		17,478.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	832,904.44	0.00	0.00	0.00	0.00	2,455,017.77	0.00	3,287,922.21
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	137,300.00		137,300.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	137,300.00	0.00	137,300.00
	TOTAL BEFORE OBJECT 8980	832,904.44	0.00	0.00	0.00	0.00	2,592,317.77	0.00	3,425,222.21
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,004,287.33
	TOTAL COSTS								4,429,509.54
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	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	46,509.41		46,509.41
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	20,850.21		20,850.21
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	13,140.00		13,140.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	80,499.62	0.00	80,499.62
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	80,499.62	0.00	80,499.62
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,004,287.33
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)								2,168,269.46
	TOTAL COSTS								3,253,056.41

* 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	4,190,118.79	2,891,300.48
2. Enter audit adjustments of 2020-21 special education expenditures from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2021-22 special education beginning fund balances from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2020-21 Expenditures, Adjusted for 2021-22 MOE Calculation (Sum lines 1 through 4)	4,190,118.79	2,891,300.48
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	425.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2020-21 Unduplicated Pupil Count, Adjusted for 2021-22 MOE Calculation (Line C1 plus Line C2)	425.00	

SELPA: (??)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
3a. B.C. SOTB	190,522.43	190,522.43
Total exempt reductions	190,522.43	190,522.43

SELPA: (??)

SECTION 2

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

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

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

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)	302,625.36	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	281,097.00	
Increase in funding (if difference is positive)	21,528.36	
Maximum available for MOE reduction (50% of increase in funding)	10,764.18 (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)	45,393.80 (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)

10,764.18 (d)

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

10,764.18

10,764.18

THIS SECTION IS NOT APPLICABLE!

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)

45,393.80 (f)

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

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 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	4,732,552.06		
b. Less: Expenditures paid from federal sources	303,042.52		
c. Expenditures paid from state and local sources	4,429,509.54	4,190,118.79	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		4,190,118.79	
Less: Exempt reduction(s) for SECTION 1		190,522.43	
Less: 50% reduction from SECTION 2		10,764.18	
Net expenditures paid from state and local sources	4,429,509.54	3,988,832.18	440,677.36

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

	Actual FY 2021-22	Comparison Year FY 2018-19	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	4,732,552.06		
b. Less: Expenditures paid from federal sources	303,042.52		
c. Expenditures paid from state and local sources	4,429,509.54	3,930,847.06	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		3,930,847.06	
Less: Exempt reduction(s) from SECTION 1		190,522.43	
Less: 50% reduction from SECTION 2		10,764.18	
Net expenditures paid from state and local sources	4,429,509.54	3,729,560.45	
d. Special education unduplicated pupil count	463	278	
e. Per capita state and local expenditures (A2c/A2d)	9,566.98	13,415.69	(3,848.71)

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2021-22	Comparison Year FY 2020-21	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	3,253,056.41	2,891,300.48	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,891,300.48	
Less: Exempt reduction(s) from SECTION 1		190,522.43	
Less: 50% reduction from SECTION 2		10,764.18	
Net expenditures paid from local sources	3,253,056.41	2,690,013.87	563,042.54

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

	Actual FY 2021-22	Comparison Year FY 2018-19	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	3,253,056.41	2,822,906.15	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		2,822,906.15	
Less: Exempt reduction(s) from SECTION 1		190,522.43	
Less: 50% reduction from SECTION 2		10,764.18	
Net expenditures paid from local sources	3,253,056.41	2,621,619.54	
b. Special education unduplicated pupil count	463	278	
c. Per capita local expenditures (B2a/B2b)	7,026.04	9,430.29	(2,404.25)

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.

Lisa Donaldson
Contact Name

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Assistant Superintendent of Business Services
Title

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Email Address

SELPA: (??)

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

SELPA: (??)

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

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								463
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	34,164.14	0.00	0.00	0.00	0.00	1,640,018.93		1,674,183.07
2000-2999	Classified Salaries	211,071.73	0.00	0.00	0.00	0.00	1,411,701.74		1,622,773.47
3000-3999	Employee Benefits	136,143.88	0.00	0.00	0.00	0.00	1,211,696.63		1,347,840.51
4000-4999	Books and Supplies	10,000.00	0.00	0.00	0.00	0.00	76,000.00		86,000.00
5000-5999	Services and Other Operating Expenditures	63,858.00	0.00	0.00	0.00	0.00	753,288.96		817,146.96
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	455,237.75	0.00	0.00	0.00	0.00	5,092,706.26	0.00	5,547,944.01
7310	Transfers of Indirect Costs	75,779.10	0.00	0.00	0.00	0.00	0.00		75,779.10
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	75,779.10	0.00	0.00	0.00	0.00	0.00	0.00	75,779.10
	TOTAL COSTS	531,016.85	0.00	0.00	0.00	0.00	5,092,706.26	0.00	5,623,723.11
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	34,164.14	0.00	0.00	0.00	0.00	1,640,018.93		1,674,183.07
2000-2999	Classified Salaries	211,071.73	0.00	0.00	0.00	0.00	407,119.73		618,191.46
3000-3999	Employee Benefits	136,143.88	0.00	0.00	0.00	0.00	787,221.04		923,364.92
4000-4999	Books and Supplies	10,000.00	0.00	0.00	0.00	0.00	76,000.00		86,000.00
5000-5999	Services and Other Operating Expenditures	63,858.00	0.00	0.00	0.00	0.00	753,288.96		817,146.96
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	455,237.75	0.00	0.00	0.00	0.00	3,663,648.66	0.00	4,118,886.41
7310	Transfers of Indirect Costs	47,198.10	0.00	0.00	0.00	0.00	0.00		47,198.10
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	47,198.10	0.00	0.00	0.00	0.00	0.00	0.00	47,198.10
	TOTAL BEFORE OBJECT 8980	502,435.85	0.00	0.00	0.00	0.00	3,663,648.66	0.00	4,166,084.51
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								1,193,800.60
	TOTAL COSTS								5,359,885.11

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
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	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	41,489.69		41,489.69
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	17,875.09		17,875.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	6,570.00		6,570.00
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	0.00	0.00	0.00	0.00	0.00	65,934.78	0.00	65,934.78
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	65,934.78	0.00	65,934.78
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								1,193,800.60
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)								2,541,536.76
	TOTAL COSTS								3,801,272.14

* 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								463
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	386,232.77	0.00	0.00	0.00	0.00	1,092,559.43		1,478,792.20
2000-2999	Classified Salaries	210,499.78	0.00	0.00	0.00	0.00	1,257,419.54		1,467,919.32
3000-3999	Employee Benefits	196,776.99	0.00	0.00	0.00	0.00	957,438.76		1,154,215.75
4000-4999	Books and Supplies	9,178.29	0.00	0.00	0.00	0.00	34,691.19		43,869.48
5000-5999	Services and Other Operating Expenditures	30,216.61	0.00	0.00	0.00	0.00	345,886.70		376,103.31
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	17,478.00		17,478.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	832,904.44	0.00	0.00	0.00	0.00	3,705,473.62	0.00	4,538,378.06
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	194,174.00		194,174.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	194,174.00	0.00	194,174.00
	TOTAL COSTS	832,904.44	0.00	0.00	0.00	0.00	3,899,647.62	0.00	4,732,552.06
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	893,059.00		893,059.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	357,396.85		357,396.85
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,250,455.85	0.00	1,250,455.85
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	56,874.00		56,874.00
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	56,874.00	0.00	56,874.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,307,329.85	0.00	1,307,329.85
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								1,004,287.33
	TOTAL COSTS								303,042.52

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	386,232.77	0.00	0.00	0.00	0.00	1,092,559.43		1,478,792.20
2000-2999	Classified Salaries	210,499.78	0.00	0.00	0.00	0.00	364,360.54		574,860.32
3000-3999	Employee Benefits	196,776.99	0.00	0.00	0.00	0.00	600,041.91		796,818.90
4000-4999	Books and Supplies	9,178.29	0.00	0.00	0.00	0.00	34,691.19		43,869.48
5000-5999	Services and Other Operating Expenditures	30,216.61	0.00	0.00	0.00	0.00	345,886.70		376,103.31
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	17,478.00		17,478.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	832,904.44	0.00	0.00	0.00	0.00	2,455,017.77	0.00	3,287,922.21
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	137,300.00		137,300.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	137,300.00	0.00	137,300.00
	TOTAL BEFORE OBJECT 8980	832,904.44	0.00	0.00	0.00	0.00	2,592,317.77	0.00	3,425,222.21
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,004,287.33
	TOTAL COSTS								4,429,509.54
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	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	46,509.41		46,509.41
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	20,850.21		20,850.21
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	13,140.00		13,140.00
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	80,499.62	0.00	80,499.62
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	80,499.62	0.00	80,499.62
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								1,004,287.33
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)								2,168,269.46
	TOTAL COSTS								3,253,056.41

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

SELPA: (??)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 2021-22	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	5,623,723.11		
b. Less: Expenditures paid from federal sources	263,838.00		
c. Expenditures paid from state and local sources	5,359,885.11	4,429,509.54	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,429,509.54	
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	5,359,885.11	4,429,509.54	930,375.57

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

	Budgeted Amounts FY 2022-23	Comparison Year FY 2018-19	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	5,623,723.11		
b. Less: Expenditures paid from federal sources	263,838.00		
c. Expenditures paid from state and local sources	5,359,885.11	3,930,847.06	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,930,847.06	
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	5,359,885.11	3,930,847.06	
d. Special education unduplicated pupil count	463	278	
e. Per capita state and local expenditures (A2c/A2d)	11,576.43	14,139.74	(2,563.31)

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2022-23	Comparison Year FY2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	3,801,272.14	3,253,056.41	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,253,056.41	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,801,272.14	3,253,056.41	548,215.73

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

	Budget FY 2022-23	Comparison Year FY 2018-19	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	3,801,272.14	2,822,906.15	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,822,906.15	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,801,272.14	2,822,906.15	
b. Special education unduplicated pupil count	463	278	
c. Per capita local expenditures (B2a/B2b)	8,210.09	10,154.34	(1,944.25)

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.

Lisa Donaldson
Contact Name

(530) 677-4461
Telephone Number

Assistant Superintendent of Business Services
Title

ldonaldson@my.rescueusd.org
Email Address

SELPA: (??)

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

SELPA: (??)

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,280.78)	0.00	(33,136.00)				
Other Sources/Uses Detail					0.00	4,477.56		
Fund Reconciliation							134,947.76	5,150.00
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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,280.78	0.00	33,136.00	0.00				
Other Sources/Uses Detail					4,477.56	0.00		
Fund Reconciliation							4,477.56	134,275.32
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
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00				163,259.77		
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	166,044.36
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	715,279.01		
Fund Reconciliation							0.00	715,279.01
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					878,538.78	0.00		
Other Sources/Uses Detail							881,323.37	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	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								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,280.78	(1,280.78)	33,136.00	(33,136.00)	883,016.34	883,016.34	1,020,748.69	1,020,748.69