

**Petaluma
City
Schools**



**Unaudited
Actuals
2021-2022**

Approval of the 2021-22 Unaudited Actuals for the Petaluma City Elementary/Joint Union High School Districts for all Funds

Situation: *In accordance with the provisions of AB 1200 and Education Code Section 41200, the Governing Board of each school district must approve an annual financial statement of all receipts and expenditures of the Districts for the preceding year for all funds. The reporting format for the financial statements is established and mandated by the state (SACS Financial Reporting Software) and they must be approved and submitted to the Sonoma County Office of Education (SCOE) on or before September 15th.*

Plan: The plan is to present the 2021-22 Unaudited Actuals for the Petaluma City Elementary/Joint Union High School Districts

This agenda item presented for Board discussion and approval is the 2021-22 Unaudited Actuals for the Petaluma City (Elementary) and Petaluma Joint Union High School Districts (DISTRICT). Upon approval of the financial statements by the Board of Education, the SACS Reports are forwarded electronically to the Sonoma County Office of Education no later than September 15th for compliance review with the technical provisions of the Code Sections. SCOE is required to forward them electronically to the Superintendent of Public Instruction on or before October 15th. This report includes combined financial information for the following organizations:

- *Petaluma City (Elementary) School District*
 - *Penngrove Elementary Charter*
- *Petaluma Joint Union High School District*
 - *Mary Collins at Cherry Valley School Charter*
 - *Petaluma Accelerated Charter*

The following reports are included in the SACS State Software:

- *Unaudited Actuals Certification*
- *Summary of Unaudited Actuals Data Submission*
- *Table of Contents*
- *General Fund Form 01 Unrestricted and Restricted, Expenditures by Object, Expenditures by Function (used for publication of statistical bulletin)*
- *Fund forms for all other funds used by the district*
- *Average Daily Attendance (Form A)*
- *Schedule of Capital Assets (Form ASSET)*
- *Schedule of Long Term Liabilities (Form DEBT)*
- *Appropriations Limit Calculation (GANN Limit Form)*
- *Current Expense Formula (Form CEA)*
- *Lottery Report (Form L)*
- *Indirect Cost Rate Worksheets (Form ICR)*
- *No Child Left Behind Maintenance of Effort (Form NCMOE)*
- *Special Education Maintenance of Effort (SEMA/SEMB)*
- *Program Cost Report – Allocation Factors (Form PCRAF)*
- *Program Cost Report (Form PCR)*
- *Summary of Interfund Activities – Actuals*
- *Technical Review Checks (TRC)*

All of the reports reflect that DISTRICT has met the criteria for State & Federal Compliance on Maintenance of Effort, Special Education Maintenance of Effort, and the CEA (minimum classroom compensation) formula.

The following is a list of the ending fund balances as of June 30, 2022:

- Fund 01 (General Fund) \$22,634,099
- Fund 11 (Adult Education Fund) \$2,880,523
- Fund 13 (Cafeteria Fund) \$1,258,839
- Fund 14 (Deferred Maintenance Fund) \$4,605
- Fund 21 (Building Fund) \$8,363,242
- Fund 25 (Capital Facilities Fund) \$4,603,483
- Fund 40 (Reserve for Capital Outlay) \$1,882,526
- Fund 51 (Bond Interest & Redemption Fund) \$6,075,299
- Fund 63 (Enterprise Fund) \$10,778
- Fund 67 (Self Insurance Fund) \$699,268
- Fund 73 (Foundation/Trust) \$107,795

Each year there are fluctuations in both the revenues and expenditures for the Unrestricted and Restricted components of the General Fund. The major reasons for the variances can be explained as follows:

1. Unrestricted Revenues:

a) Local Control Funding Formula (LCFF):

- i. The LCFF revenues continue to be funded based on 2019-20 ADA and current year Unduplicated Pupil Counts for Petaluma City (Elementary) and Petaluma Joint Union High School Districts.
- ii. The 3 Charters, however, are experiencing higher enrollment than they had in 2019-20, therefore they are funded on 2021-22 ADA. During the 2022-23 State Budget Adoption process, the State instituted a new ADA relief program that added an option for LEAs that were growing, but experiencing significant declines in attendance due to the COVID-19 pandemic, to use the "Attendance Yield" from 2019-20 applied to CBEDS enrollment for 2021-22. This option was used for final LCFF calculations for all three charters and increased their combined ADA by approximately 32 ADA for an increase in LCFF funding of over \$240,000.

- b) Interest earnings came in slightly lower due to lower 4th quarter interest rates.
- c) Lottery earnings (Prop 20 and non-Prop 20) came in significantly higher based on estimated final 4th QTR rates from the State and **Increases** in Lottery sales
- d) All Other State Revenues: State Assessment revenue was unfunded due to lack of State testing in 2019-20 Fiscal Year. This Revenue is received for 2 year prior.
- e) All Other Local Revenues for Final receipts from Local Grants and Donations came in higher (\$151,840).
- f) Final Contributions to Special Education came in significantly lower due to lower than expected NPS/NPA costs and lower SCOE costs due to much lower enrollment in SCOE Special Ed and Community Day programs.

2. Unrestricted Expenditures:

- a) Certificated Salaries came in higher in large part due to an increased need for Certificated substitutes due to impacts of pandemic and higher sub pay.
- b) Administrative salaries came in higher due to a final salary increase (5.75%) for 2021-22 that came at year-end after budget transfers were completed.
- c) Classified salaries were lower due to vacancies in Instructional Assistant positions, clerical positions, Guidance/Lead Guidance Specialists, Yard Duty, and Student Advisor positions.

- d) **Employee Benefits** were proportionately impacted due to the reduction in both certificated and classified salaries as well as open positions that were not filled.
- e) **Materials and Supplies** had a significant variance due, in large part, to local donations and site budgets that create carryover of approx. \$425,000.
- f) Variances in **Other Operating Expenditures** were due to various factors including:
 1. Lower final First Student Pupil Transportation Costs
 2. Minimal Insurance Co-pays
 3. Higher utility costs, water and sewer in particular increased
 4. Higher costs for legal, in part related to a new Charter Petition
 5. BTSA Fees and higher than usual STRS/PERS fees due to salary placement adjustments.
 6. Lower telephone costs
 7. Lower costs for temps (COVID temps moved to COVID grants)
 8. Site Funded contracts (Outdoor Ed, Field Trips, etc.)
- g) **Other Capital Outlay** was lower due to smaller copier replacement equipment

3. Restricted Revenues:

- a) Fluctuations in Board and Care reimbursement from the SELPA (8182)
- b) Deferred Revenue for Federal Preschool Grant
- c) Deferred Revenue for Federal COVID Funds
- d) Lottery earnings (Prop 20) came in significantly higher based on estimated final 4th QTR rates from the State and **Increases** in Lottery sales
- e) Reduction in the STRS on Behalf of calculations due to lower certificated salaries (8590) \$1.14 Million
- f) Deferred Revenue for both State and Federal CON App programs
- g) Higher fueling billback to First Student and the City due to higher fuel prices
- h) Higher than expected childcare fees collected
- i) Higher final SELPA and AB602 Special Education funds
- j) Reduced contribution to Special Education due in part to lower NPS/NPA expenditures, vacancies in Instruction Assistant positions and lower SCOE Prog Costs

4. Restricted Expenditures:

- a) Significant variances are as follows:
 - i. Salary & Benefits came in lower in most categories due to vacancies and lower substitute and/or hourly costs
 - ii. Significantly lower Materials and Supplies primarily related to COVID Funds and Educator Effectiveness Funds that are intended to be expended over multiple years.
 - iii. Lower non-capital equipment costs primarily related to CTEIG Grants
 - iv. Lower Sub-Agreements (5100) and Other Contracts (5849) due to lower NPS/NPS, ASES contracts, and contracts associated with the new ELO-P program that is in development. Also, lower nursing services and Tutoring contracts.
 - v. Other Capital Improvements due to Charging Station Project in-design, and CDC at McDowell out-to-bid and in process for 2022-23
 - vi. Other Capital Equipment Replacement due to new bus delivery scheduled for 2022-23
- b) STRS accordance with GASB 68 (Accounting and Financial Reporting for Pensions-STRS On-Behalf Contributions), Governmental LEAs, including Public School Districts, must record the State's contribution to CalSTRS (3100) on behalf of the LEA employees. Therefore, as part of the fiscal year end closing process, the District is required to recognize the State's on-behalf pension

contribution to CalSTRS as a STRS expenditure in the Restricted General Fund, with a corresponding credit to State Revenue (8590) in which the net effect to fund balance is zero. These calculations can create a significant variance in the 3100 area of the budget as the calculations fluctuate base on final salaries. In addition, this year the State eliminated the requirement to recognize the PERS on behalf, which created a reduction in anticipated PERS expenditures as well as the corresponding State Revenue (8590). It is important to remember that these fluctuation in STRS and PERS rates are offset 100% by recognizing State revenue and therefore do not have any negative impact on the ending fund balance or on cash flow. <\$1,147,000>.

5. Components of Ending Fund Balance

a) **Restricted:**

- i. *Legally Restricted Program reserves will be budgeted in the 1st Budget Revision for schools and departments to access the funds. These are funds that are intended for a particular purpose and cannot be used otherwise. This year, it also includes some of the new Federal and State Funds (Expanded Learning Opportunities Grant – ELO; In-Person Instruction Grant – IPI; and Federal ESSER II) Total \$13,602,957*

b) **Committed:** NONE

c) **Assigned:**

- i. *The District is recommending several Board designated set-asides.*
1. *2% Reserve for Economic Uncertainties \$2,110,466*
 2. *South County Consortium Reserves \$1,120,194*
 3. *Local site donation carryover related to unspent donations received by the schools that will be included in the budget for in the 1st Budget Revision. \$424,795*

Total Assigned: \$3,655,455

d) **Unassigned:**

- i. *The district continues to maintain 3% reserve for economic uncertainty required by the State of California \$3,165,698*
- ii. *Available reserves are that amount over all of the other reserves. However, these are considered one-time. \$5,526,657*

Submitted/Recommended by:

Chris Thomas, Chief Business Official

Recommendation:

Approval of the 2021-22 Unaudited Actuals

Quick Summary/Abstract:

Fiscal Impact:

Over the past two months, staff has completed the closing process for all funds within the Petaluma City (Elementary) and Petaluma Joint Union High School Districts. The components of ending fund balance for the combined General Fund as of June 30, 2022 are as follows:

Reserves and Components of Ending Fund Balance:

Non-Spendable:	
Revolving cash	\$ 27,473
Stores (Fuel/Oil Inventory)	\$ 41,386
Prepaid Expenditures	\$ 22,040
Restricted	\$10,043,613
Committed	\$ 0
Assigned	
2% Reserve of Economic Uncertainties	\$ 2,110,466
South County Consortium EFB	\$ 1,120,194
Local site donation	\$ 424,795
Unassigned	
Reserve for Economic Uncertainty (REU)	\$ 3,165,698 3%
Available	\$ 5,526,657
Total Ending Fund Balance	\$26,000,280

NOTE: It is important to note that the higher the reserves the greater the level of cash reserves available to the District. And with significant shifts and delays in State funding and apportionments, prudent fund reserves and cash reserves are more important than ever.

Associated File Attachments

Comparative Spreadsheets
Certification
General Fund
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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01
FISCAL YEAR 2021-22

	UNRESTRICTED				Comments
	Adopted Budget 22-23 6/28/2022 (A)	BUDGET REVISION #3 6/14/2022 (B)	UNAUDITED ACTUALS 9/13/2022 (C)	Variance (C) - (B) (D)	
UNRESTRICTED ACTUALS	7168	7126	7158	(32)	
BEGINNING FUND BALANCE:	\$12,435,391	\$11,988,596	\$11,988,596	\$0	School due to Attendance Premium Adj
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$36,168,789	\$29,126,733	\$24,109,001	(\$5,017,732)	Update LCFF Calcs all internal charters for P-2 ADA and Unduplicated Counts. Note: Final P-2 ADA for Charters adjusted for new attendance Yield option (increased funded ADA) Per J29 April Property Tax Est RDA Local Tax Rev.
8012 Education Protection Account	\$1,752,034	\$1,702,028	\$4,258,434	\$2,556,406	
8019 State Aid - Prior Year	\$92,000	\$92,000	\$56,628	(\$35,372)	
8021 Homeowners Exemptions	\$230,000	\$226,043	\$234,330	\$8,287	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$35,500,000	\$35,307,940	\$35,497,399	\$189,459	
8042 Unsecured	\$1,325,000	\$1,331,185	\$1,367,429	\$36,244	
8043 Prior Year Taxes	\$0	(\$311,856)	(\$288,795)	\$23,061	
8044 Supplemental	\$1,100,000	\$1,037,140	\$1,494,857	\$457,717	
8045 ERAF	\$3,600,000	\$3,612,417	\$3,989,728	\$377,311	
8047 Community Redevelopment Funds	\$900,000	\$2,597,396	\$4,230,049	\$1,632,653	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu	(\$1,527,550)	(\$1,430,176)	(\$1,409,199)	\$20,977	P-2 ADA for Live Oak
8097 Property Tax Transfers	\$0	\$0	\$0	\$0	
Total LCFF	\$79,140,273	\$73,290,850	\$73,539,861	\$249,011	Net change in LCFF
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$0	\$0	\$0	\$0	
Total Federal Revenues	\$0	\$0	\$0	\$0	
State Revenues					
8520 Child Nutrition	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$319,009	\$319,009	\$316,737	(\$2,272)	4th Qtr Lottery significantly higher 2019-20 Assessment due to no testing
8560 Lottery (Non-Prop 20)	\$1,243,000	\$1,243,899	\$1,310,594	\$66,695	
8590 All Other State Revenues	\$24,000	\$24,000	\$0	(\$24,000)	
Total State Revenues	\$1,586,009	\$1,586,908	\$1,627,331	\$40,423	
Local Revenues					
8621 Parcel Tax	\$0	\$0	\$0	\$0	
8650 Leases and Rentals	\$125,000	\$125,000	\$124,343	(\$657)	Final Interest receipts
8660 Interest Earnings	\$204,000	\$204,000	\$151,492	(\$52,508)	
8675 Transportation Fees	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$432,900	\$353,320	\$354,242	\$922	Final Transportation Invoices
8689 All Other Fees & Contracts	\$24,000	\$24,000	\$22,682	(\$1,318)	Actual Local Donations receipts
8699 Other Local Revenues	\$114,939	\$314,827	\$466,667	\$151,840	
8792 Transfer of Apportionment from CO	\$0	\$0	\$0	\$0	
Total Local Revenues	\$900,839	\$1,021,147	\$1,119,426	\$98,279	
TOTAL REVENUES	\$81,627,121	\$75,898,905	\$76,286,618	\$387,713	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$17,660,752)	(\$16,047,535)	(\$15,457,537)	\$589,998	Final Contribution Special Ed, etc.
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	(\$17,660,752)	(\$16,047,535)	(\$15,457,537)	\$589,998	
TOTAL REVENUES & OTHER SOURCES	\$63,966,369	\$59,851,370	\$60,829,081	\$977,711	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2021-22

	UNRESTRICTED				Comments	
	Adopted Budget 22-23 6/28/2022 (A)	BUDGET REVISION #3 6/14/2022 (B)	UNAUDITED ACTUALS 9/13/2022 (C)	Variance (C) - (B) (D)		
UNAUDITED ACTUALS EXPENDITURES						
Certificated Salaries						
1100	Certificated Instructional	\$24,612,825	\$25,737,119	\$25,887,878	\$150,759	Higher substitute costs, etc.
1200	Certificated Support	\$1,417,500	\$1,480,277	\$1,479,394	(\$883)	
1300	Administrative	\$3,974,975	\$3,485,137	\$3,777,430	\$292,293	21-22 Admin Retro past Budget deadline
1900	Other Certificated	\$48,980	\$100,859	\$115,884	\$15,025	21-22 Admin Retro past Budget deadline
	Total Certificated Salaries	\$30,054,280	\$30,803,392	\$31,260,586	\$457,194	
Classified Salaries						
2100	Instructional Assist	\$376,827	\$218,410	\$160,140	(\$58,270)	Vacancies in IA Positions
2200	Classified Support	\$2,983,116	\$2,716,656	\$2,786,798	\$70,142	Current staff
2300	Administrative	\$784,200	\$770,059	\$806,534	\$36,475	21-22 Admin Retro past Budget deadline
2400	Clerical Salaries	\$3,267,480	\$3,147,064	\$3,072,225	(\$74,839)	Vacancies in clerical positions
2900	Other Classified	\$1,542,045	\$1,457,907	\$1,279,472	(\$178,435)	Vacancies Student Adv, Guidance Spec.
	Total Classified Salaries	\$8,953,668	\$8,310,096	\$8,105,169	(\$204,927)	
Employee Benefits						
3100	STRS	\$5,663,240	\$5,145,090	\$5,168,727	\$23,637	Higher certificated salaries
3200	PERS	\$2,179,346	\$1,788,492	\$1,733,194	(\$55,298)	Lower classified due to vacancies
3300	OASDI/Medicare	\$1,145,071	\$1,073,459	\$1,028,918	(\$44,541)	Per Salary Adj
3400	Health & Welfare	\$6,410,088	\$6,400,046	\$6,300,977	(\$99,069)	Vacancies
3500	State Unemployment Ins	\$197,213	\$202,280	\$189,550	(\$12,730)	Per Salary Adj
3600	Workers Comp	\$780,110	\$705,029	\$693,469	(\$11,560)	Per Salary Adj
3700	Retiree Benefits	\$18,000	\$18,000	\$14,909	(\$3,091)	Per final costs
3900	Cash In Lieu/Other	\$32,800	\$30,517	\$29,320	(\$1,197)	Per final costs
	Total Employee Benefits	\$16,425,868	\$15,362,913	\$15,159,064	(\$203,849)	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$109,770	\$40,349	\$35,428	(\$4,921)	Adj per site budgets
4200	Books & Reference Materials	\$120,708	\$42,354	\$40,657	(\$1,697)	Adj per site budgets
4300	Materials & Supplies	\$1,525,313	\$2,128,569	\$1,616,316	(\$512,253)	Site budgets/Local Grants & Donations
4400	Non-Capital Furniture & Equip	\$153,071	\$168,628	\$147,961	(\$20,667)	Adj per site budgets
	Total Materials & Supplies	\$1,908,862	\$2,379,900	\$1,840,362	(\$539,538)	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$1,000,200	\$829,000	\$768,615	(\$60,385)	Final First Student
5200	Travel & Conferences (Mileage)	\$88,665	\$76,240	\$72,809	(\$3,431)	Per current est.
5300	Dues & Memberships	\$28,468	\$29,119	\$23,737	(\$5,382)	Per current est.
5400	Insurance	\$1,192,000	\$1,027,936	\$1,022,936	(\$5,000)	CO-PAYS
5500	Utilities	\$1,600,501	\$1,530,742	\$1,561,667	\$30,925	Per current est.
5600	Rentals, Leases & Repairs	\$282,015	\$279,596	\$265,831	(\$13,765)	Per current est.
5700	Direct Cost Transfers	(\$383,738)	(\$219,656)	\$124,606	\$344,262	3 Instructional Days
5800	Professional Consulting/Other Oper	\$24,624	\$23,783	\$11,421	(\$12,362)	Site Budgets/Local grants & donations
5802-5809	Special Education Contracts	\$0	\$0	\$0	\$0	
5810-5811	Non-Public Sch/Agency (NPS-NPA)	\$0	\$0	\$0	\$0	
5813	Non-Capital A/E Fees	\$0	\$0	\$0	\$0	
5814	Inspections	\$2,000	\$2,000	\$0	(\$2,000)	Per actual costs
5817/8	SCOE CONTRACTS	\$83,000	\$80,000	\$77,794	(\$2,206)	Per actual costs
5821	Audit Costs	\$51,000	\$35,406	\$51,536	\$16,130	Per actual costs/PY invoices
5822	Election Costs	\$45,000	\$0	\$0	\$0	
5823	Legal Fees	\$167,500	\$175,500	\$218,822	\$43,322	Per actual costs
5824	Repayment of Apportionment	\$0	\$0	\$0	\$0	
5825	Advertisement costs	\$14,314	\$14,597	\$5,758	(\$8,839)	Lower Social Media costs
5830	Professional Consulting Services	\$30,500	\$28,155	\$24,257	(\$3,898)	Per actual costs
5839	Other Fees	\$150,881	\$151,607	\$178,637	\$27,030	Final BTSA & STRS/PERS fees
5840	Computer Tech Related Services	\$7,200	\$7,200	\$6,855	(\$345)	Per actual costs
5845	Field Trips	\$2,320	\$88,834	\$60,374	(\$28,460)	Per actual costs
5849	Other Contract Services	\$392,627	\$360,866	\$347,220	(\$13,646)	Temps
5850	Other Operating Expenditures	\$60,600	\$53,600	\$38,753	(\$14,847)	Per actual costs
5860-65	Other Employment Costs	\$31,435	\$34,280	\$37,174	\$2,894	Per actual costs

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2021-22

		UNRESTRICTED				Comments
		Adopted Budget 22-23 6/28/2022 (A)	BUDGET REVISION #3 6/14/2022 (B)	UNAUDITED ACTUALS 9/13/2022 (C)	Variance (C) - (B) (D)	
EXPENDITURES						
5870	Damages, Claims, Losses	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$0	\$0	\$0	\$0	
5900	Communications/Telephone	\$252,398	\$273,303	\$234,880	(\$38,423)	Per current est.
	Total Services and Other Operating	\$5,123,510	\$4,882,108	\$5,133,682	\$251,574	
Capital Outlay						
6100	Land Improvements	\$0		\$0	\$0	
6200	Building Improvements	\$0		\$0	\$0	
6400	Capital Equipment	\$0	\$777	\$777	\$0	
6500	Capital Equipment Replace	\$91,800	\$40,677	\$34,324	(\$6,353)	Per current est.
	Total Capital Outlay	\$91,800	\$41,454	\$35,101	(\$6,353)	
Indirect/Direct Cost						
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$5,732	\$6,732	\$12,546	\$5,814	Final costs per SCOE
7211	Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$977,133)	(\$814,542)	(\$998,504)	(\$183,962)	Indirect rate @ 4.04%
7350	Indirect Cost - InterFund	(\$194,302)	(\$146,556)	(\$127,652)	\$18,904	Indirect rate FD 11/13
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
	Total Indirect	(\$1,165,703)	(\$954,366)	(\$1,113,610)	(\$159,244)	
TOTAL EXPENDITURES		\$61,392,285	\$60,825,497	\$60,420,354	(\$405,143)	
OTHER FINANCING USES						
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	
	Total Financing Uses:	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES		\$61,392,285	\$60,825,497	\$60,420,354	(\$405,143)	
EXCESS OF REVENUES OVER EXPENSE		\$2,574,084	(\$974,127)	\$408,727	\$1,382,854	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$30,200	\$27,200	\$27,473	\$273	
	Stores Inventory	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$22,040	\$22,040	
RESTRICTED		\$0	\$0	\$0	\$0	
COMMITTED		\$0	\$0	\$0	\$0	
ASSIGNED						
Board Designated:						
	2% REU	\$2,171,655	\$2,538,294	\$2,110,466	(\$427,829)	
	South County Consortium (SOCC)	\$1,116,819	\$1,116,539	\$1,120,194	\$3,655	
	Local Site Donations	\$0	\$0	\$424,795	\$424,795	
					\$0	
UNASSIGNED						
	Reserve for Economic Uncertainties	\$3,257,482	\$3,807,441	\$3,165,698	(\$641,743)	3% Reserve
	Available	\$8,433,319	\$3,524,994	\$5,526,657	\$2,001,663	
TOTAL ENDING FUND BALANCE:		\$15,009,475	\$11,014,469	\$12,397,323	\$1,382,854	

Note: \$1 variances due to rounding.

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2021-22

	RESTRICTED				Comments
	Adopted Budget 22-23 6/28/2022 (A)	BUDGET REVISION #3 6/14/2022 (B)	UNAUDITED ACTUALS 9/13/2022 (C)	Variance (C) - (B) (D)	
UNAUDITED ACTUALS	7168	7126		(7126)	
BEGINNING FUND BALANCE:	\$13,603,588	\$10,645,503	\$10,645,503	\$0	
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$0	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$1,490,000	\$1,518,964	\$1,547,684	\$28,720	Adj per SELPA AB 602
Total LCFF	\$1,490,000	\$1,518,964	\$1,547,684	\$28,720	
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$1,707,000	\$1,773,886	\$1,777,362	\$3,476	Adj per SELPA AB602
8182 Spec Ed Discretionary Grant	\$220,000	\$269,978	\$146,008	(\$123,970)	Preschool Bldg Grant-Def Revenue
8290 All Other Federal Revenue	\$4,652,174	\$10,078,698	\$4,534,061	(\$5,544,637)	Def Revenue Fed Prgs
Total Federal Revenues	\$6,579,174	\$12,122,562	\$6,457,431	(\$5,665,131)	
State Revenues					
8520 Child Nutrition	\$0	\$41,802	\$41,802	\$0	
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$348,000	\$351,390	\$606,586	\$255,196	Higher 4th Qtr Sales
8590 All Other State Revenues	\$8,491,610	\$13,541,799	\$11,069,742	(\$2,472,057)	STRS in Lieu & Deferred Rev State Prg
Total State Revenues	\$8,839,610	\$13,934,991	\$11,718,130	(\$2,216,861)	
Local Revenues					
8621 Parcel Tax	\$1,980,000	\$1,975,000	\$1,957,643	(\$17,357)	Final Receipts
8625 Community Redevelopment Fun	\$0	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$305	\$305	Federal Prog.
8675 Transportation Fees	\$0	\$0	\$0	\$0	
8677 Interagency Services Between L	\$2,474,967	\$2,076,276	\$2,090,982	\$14,706	Final SOCC Billback
8689 All Other Fees & Contracts	\$535,000	\$563,000	\$612,409	\$49,409	Final Childcare Fee/Fuel Charges
8699 Other Local Revenues	\$577,999	\$7,395,636	\$4,903,969	(\$2,491,667)	Bus Grant-Def to 2022-23
8792 Transfer of Apportionment from	\$3,535,000	\$3,327,709	\$3,314,291	(\$13,418)	Adj per SELPA AB602
Total Local Revenues	\$9,102,966	\$15,337,621	\$12,879,599	(\$2,458,022)	
TOTAL REVENUES	\$26,011,750	\$42,914,138	\$32,602,844	(\$10,311,294)	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$17,660,752	\$16,047,535	\$15,457,537	(\$589,998)	Special Education
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$17,660,752	\$16,047,535	\$15,457,537	(\$589,998)	
TOTAL REVENUES & OTHER SOURCES	\$43,672,502	\$58,961,673	\$48,060,381	(\$10,901,292)	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01
FISCAL YEAR 2021-22
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	RESTRICTED				Comments
	Adopted Budget 22-23 6/28/2022 (A)	BUDGET REVISION #3 6/14/2022 (B)	UNAUDITED ACTUALS 9/13/2022 (C)	Variance (C) - (B) (D)	
EXPENDITURES					
Certificated Salaries					
1100	Certificated Instructional	\$8,662,777	\$10,362,466	\$10,132,968	(\$229,498) Substitute cost/vacancies
1200	Certificated Support	\$1,859,278	\$1,968,842	\$1,914,184	(\$54,658) Substitute costs/hourly
1300	Administrative	\$1,380,100	\$1,228,687	\$1,308,697	\$80,010 21-22 Admin Retro past Budget deadline
1900	Other Certificated	\$59,400	\$6,700	\$0	(\$6,700)
	Total Certificated Salaries	\$11,961,555	\$13,566,695	\$13,355,849	(\$210,846)
Classified Salaries					
2100	Instructional Assist	\$3,181,200	\$2,755,621	\$2,618,057	(\$137,564) Per Staff & Vacancies
2200	Classified Support	\$1,613,613	\$1,558,763	\$1,045,662	(\$513,101) Per Staff & Vacancies
2300	Administrative	\$942,813	\$825,439	\$696,973	(\$128,466) Tsf OT to 2900/Vacancies
2400	Clerical Salaries	\$435,100	\$433,179	\$379,138	(\$54,041) Substitute costs/vacancies
2900	Other Classified	\$1,700,671	\$1,363,943	\$1,455,464	\$91,521 Tsf from 2300 OT
	Total Classified Salaries	\$7,873,397	\$6,936,945	\$6,195,294	(\$741,651)
Employee Benefits					
3100	STRS	\$7,763,573	\$7,601,052	\$6,434,483	(\$1,166,569) Lower STRS in Lieu Calcs
3200	PERS	\$1,956,241	\$1,447,815	\$1,280,176	(\$167,639) Adj per salary adj above
3300	OASDI/Medicare	\$779,512	\$726,032	\$628,494	(\$97,538) Adj per salary adj above
3400	Health & Welfare	\$3,437,784	\$2,983,687	\$2,762,215	(\$221,472) Adj per salary adj above
3500	State Unemployment Ins	\$100,830	\$117,832	\$91,148	(\$26,684) Adj per salary adj above
3600	Workers Comp	\$395,698	\$380,654	\$344,585	(\$36,069) Adj per salary adj above
3700	Retiree Benefits	\$0	\$0	\$0	\$0
3900	Cash In Lieu/Other	\$16,363	\$17,157	\$16,300	(\$857) Adj per salary adj above
	Total Employee Benefits	\$14,450,001	\$13,274,229	\$11,557,401	(\$1,716,828)
Materials & Supplies					
4100	Approved Textbooks & Core Cur	\$349,045	\$682,131	\$602,661	(\$79,470) Prop 20 Lottery
4200	Books & Reference Materials	\$52,280	\$125,774	\$71,507	(\$54,267) Prop 20 Lottery
4300	Materials & Supplies	\$2,897,496	\$14,291,084	\$2,044,546	(\$12,246,538) COVID & Ed Effectiveness & ELOP, etc
4400	Non-Capital Furniture & Equip	\$168,150	\$864,577	\$749,422	(\$115,155) CTEIG:1:1 Devices
	Total Materials & Supplies	\$3,466,971	\$15,963,566	\$3,468,136	(\$12,495,430)
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$1,631,837	\$2,004,270	\$1,173,548	(\$830,722) NPS/NPA/ASES/ELOP
5200	Travel & Conferences (Mileage)	\$1,606,216	\$208,338	\$72,788	(\$135,550) Title II
5300	Dues & Memberships	\$875	\$15,691	\$10,226	(\$5,465) Site Funds-Athletics
5400	Insurance	\$0	\$0	\$0	\$0
5500	Utilities	\$51,659	\$67,962	\$60,715	(\$7,247) Per final costs
5600	Rentals, Leases & Repairs	\$453,417	\$821,373	\$644,972	(\$176,401) Building & Site repairs
5700	Direct Cost Transfers	\$368,088	\$206,506	(\$141,131)	(\$347,637) 3 Instructional days
5800	Professional Consulting/Other O	\$58,427	\$224,705	\$174,762	(\$49,943) Site Contracts/Athletics
5802-5809	Special Education Contracts	\$1,419,600	\$1,593,567	\$700,872	(\$892,695) Spec Ed Contr/SCOE Fee For Svc
5810-5811	Non-Public Sch/Agency (NPS-NPA)	\$1,192,520	\$1,323,931	\$1,259,304	(\$64,627) Spec Ed Contr
5813	Non-Capital A/E Fees	\$0	\$0	\$0	\$0
5814	Inspections	\$45,590	\$45,590	\$2,517	(\$43,073) Def Fire Alarm Testing to Summer 2022
5817/8	SCOE CONTRACTS	\$0	\$0	\$0	\$0
5821	Audit Costs	\$0	\$0	\$0	\$0
5822	Election Costs	\$0	\$0	\$0	\$0
5823	Legal Fees	\$45,500	\$41,500	\$34,150	(\$7,350) Per final costs special ed.
5824	Repayment of Apportionment	\$0	\$63,553	\$29,908	(\$33,645) Repayment PY Unused TUPE Grant
5825	Advertisement costs	\$500	\$500	\$404	(\$96)
5830	Professional Consulting Services	\$215,000	\$189,629	\$116,428	(\$73,201) Per final costs CSI & Safety Grant
5839	Other Fees	\$63,876	\$95,669	\$57,895	(\$37,774) IB Fees & RRM
5840	Computer Tech Related Services	\$0	\$0	\$0	\$0
5845	Field Trips	\$0	\$33,312	\$32,866	(\$446) Local Site Donations
5849	Other Contract Services	\$685,676	\$1,719,742	\$1,347,690	(\$372,052) ELOP/COVID Tutoring/Nursing con
5850	Other Operating Expenditures	\$30,000	\$36,029	\$36,119	\$90
5860-65	Other Employment Costs	\$0	\$2,035	\$920	(\$1,115)

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2021-22

	RESTRICTED				Comments
	Adopted Budget 22-23 6/28/2022 (A)	BUDGET REVISION #3 6/14/2022 (B)	UNAUDITED ACTUALS 9/13/2022 (C)	Variance (C) - (B) (D)	
EXPENDITURES (continued)					
5870 Damages, Claims, Losses	\$0	\$0	\$0	\$0	
5880 Other Administrative Charges	\$1,500	\$1,500	\$1,250	(\$250)	
5900 Communications/Telephone	\$11,035	\$24,079	\$20,115	(\$3,964)	Per final costs
Total Services and Other Operat	\$7,881,316	\$8,719,481	\$5,636,318	(\$3,083,163)	
Capital Outlay					
6100 Land Improvements	\$0	\$964,706	\$64,520	(\$900,186)	Bus Chrg Proj in-design
6200 Building Improvements	\$361,075	\$562,115	\$166,516	(\$395,599)	McD Preschool bldg Grant in-design
6400 Capital Equipment	\$13,500	\$100,601	\$123,018	\$22,417	Fd Svc Grant-Vehicle
6500 Capital Equipment Replace	\$120,512	\$5,101,338	\$3,452,371	(\$1,648,967)	Electric Bus (12) Grt
Total Capital Outlay	\$495,087	\$6,728,760	\$3,806,425	(\$2,922,335)	
Indirect/Direct Cost					
7141 Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142 Other Tuition-Excess Cost to CC	\$85,000	\$85,000	\$85,000	\$0	
7211 Tsf of Pass-thru Rev Charter	\$0	\$0	\$0	\$0	
7310 Indirect Cost GF	\$977,133	\$814,542	\$998,504	\$183,962	I/C @ 4.04%
7350 Indirect Cost - InterFund	\$0	\$0	\$0	\$0	
7370 Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
Total Indirect	\$1,062,133	\$899,542	\$1,083,504	\$183,962	
TOTAL EXPENDITURES	\$47,190,460	\$66,089,218	\$45,102,927	(\$20,986,291)	
OTHER FINANCING USES					
7438 Debt Service - Interest	\$0	\$0	\$0	\$0	
7439 Debt Service - Principle	\$0	\$0	\$0	\$0	
7615 Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	
Total Financing Uses:	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES	\$47,190,460	\$66,089,218	\$45,102,927	(\$20,986,291)	
EXCESS OF REVENUES OVER EXPENSE	(\$3,517,958)	(\$7,127,545)	\$2,957,454	\$10,084,999	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
Revolving Cash	\$0	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$41,386	\$41,386	FUEL INVENTORY
Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED	\$10,085,630	\$3,517,958	\$13,561,571	\$10,043,613	
COMMITTED	\$0	\$0	\$0	\$0	
ASSIGNED					
Board Designated:					
2% REU	\$0	\$0	\$0	\$0	
South County Consortium (SOCC)	\$0	\$0	\$0	\$0	
Local Site Donations	\$0	\$0	\$0	\$0	
UNASSIGNED					
Reserve for Economic Uncertainties Available	\$0	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:	\$10,085,630	\$3,517,958	\$13,602,957	(\$10,082,630)	

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2021-22

	UNRESTRICTED/RESTRICTED				Comments
	Adopted Budget 22-23 6/28/2022 (A)	BUDGET REVISION #3 6/14/2022 (B)	UNAUDITED ACTUALS 9/13/2022 (C)	Variance (C) - (B) (D)	
UNAUDITED ACTUALS					
Average Daily Attendance (ADA)	7168	7126	7158	32	Including SCOE ADA
BEGINNING FUND BALANCE:	\$26,038,979	\$22,634,099	\$22,634,099	\$0	
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$36,168,789	\$29,126,733	\$24,109,001	(\$5,017,732)	Update LCFF Calcs all internal charters for P-2 ADA and Unduplicated Counts. Note: Final P-2 ADA for Charters adjusted for new attendance Yield option (increased funded ADA) Per J29 April Property Tax Est RDA Local Tax Rev. P-2 ADA for Live Oak
8012 Education Protection Account	\$1,752,034	\$1,702,028	\$4,258,434	\$2,556,406	
8019 State Aid - Prior Year	\$92,000	\$92,000	\$56,628	(\$35,372)	
8021 Homeowners Exemptions	\$230,000	\$226,043	\$234,330	\$8,287	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$35,500,000	\$35,307,940	\$35,497,399	\$189,459	
8042 Unsecured	\$1,325,000	\$1,331,185	\$1,367,429	\$36,244	
8043 Prior Year Taxes	\$0	(\$311,856)	(\$288,795)	\$23,061	
8044 Supplemental	\$1,100,000	\$1,037,140	\$1,494,857	\$457,717	
8045 ERAF	\$3,600,000	\$3,612,417	\$3,989,728	\$377,311	
8047 Community Redevelopment Funds	\$900,000	\$2,597,396	\$4,230,049	\$1,632,653	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu T	(\$1,527,550)	(\$1,430,176)	(\$1,409,199)	\$20,977	
8097 Property Tax Transfers	\$1,490,000	\$1,518,964	\$1,547,684	\$28,720	
Total LCFF:	\$80,630,273	\$74,809,814	\$75,087,545	\$277,731	Net LCFF & Prop Tax
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$1,707,000	\$1,773,886	\$1,777,362	\$3,476	
8182 Spec Ed Discretionary Grant	\$220,000	\$269,978	\$146,008	(\$123,970)	
8290 All Other Federal Revenue	\$4,652,174	\$10,078,698	\$4,534,061	(\$5,544,637)	
Total Federal Revenues	\$6,579,174	\$12,122,562	\$6,457,431	(\$5,665,131)	
State Revenues					
8520 Child Nutrition	\$0	\$41,802	\$41,802	\$0	
8550 Mandated Cost Reimbursements	\$319,009	\$319,009	\$316,737	(\$2,272)	
8560 Lottery (Non-Prop 20)	\$1,591,000	\$1,595,289	\$1,917,180	\$321,891	
8590 All Other State Revenues	\$8,515,610	\$13,565,799	\$11,069,742	(\$2,496,057)	Reduce IPI>2023
Total State Revenues	\$10,425,619	\$15,521,899	\$13,345,461	(\$2,176,438)	
Local Revenues					
8621 Parcel Tax	\$1,980,000	\$1,975,000	\$1,957,643	(\$17,357)	
8650 Leases and Rentals	\$125,000	\$125,000	\$124,343	(\$657)	
8660 Interest Earnings	\$204,000	\$204,000	\$151,797	(\$52,203)	
8675 Transportation Fees	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LE	\$2,907,867	\$2,429,596	\$2,445,224	\$15,628	
8689 All Other Fees & Contracts	\$559,000	\$587,000	\$635,091	\$48,091	
8699 Other Local Revenues	\$692,938	\$7,710,463	\$5,370,636	(\$2,339,827)	Electric Bus Grant
8792 Transfer of Apportionment from C	\$3,535,000	\$3,327,709	\$3,314,291	(\$13,418)	
Total Local Revenues	\$10,003,805	\$16,358,768	\$13,999,025	(\$2,359,743)	
TOTAL REVENUES	\$107,638,871	\$118,813,043	\$108,889,462	(\$9,923,581)	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$0	\$0	
TOTAL REVENUES & OTHER SOURCES	\$107,638,871	\$118,813,043	\$108,889,462	(\$9,923,581)	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2021-22

	UNRESTRICTED/RESTRICTED				Comments
	Adopted Budget 22-23 6/28/2022 (A)	BUDGET REVISION #3 6/14/2022 (B)	UNAUDITED ACTUALS 9/13/2022 (C)	Variance (C) - (B) (D)	
EXPENDITURES					
Certificated Salaries					
1100	Certificated Instructional	\$33,275,602	\$36,099,585	\$36,020,846	(\$78,739)
1200	Certificated Support	\$3,276,778	\$3,449,119	\$3,393,578	(\$55,541)
1300	Administrative	\$5,355,075	\$4,713,824	\$5,086,127	\$372,303
1900	Other Certificated	\$108,380	\$107,559	\$115,884	\$8,325
	Total Certificated Salaries	\$42,015,835	\$44,370,087	\$44,616,435	\$246,348
Classified Salaries					
2100	Instructional Assist	\$3,558,027	\$2,974,031	\$2,778,197	(\$195,834)
2200	Classified Support	\$4,596,729	\$4,275,419	\$3,832,460	(\$442,959)
2300	Administrative	\$1,727,013	\$1,595,498	\$1,503,507	(\$91,991)
2400	Clerical Salaries	\$3,702,580	\$3,580,243	\$3,451,363	(\$128,880)
2900	Other Classified	\$3,242,716	\$2,821,850	\$2,734,936	(\$86,914)
	Total Classified Salaries	\$16,827,065	\$15,247,041	\$14,300,463	(\$946,578)
Employee Benefits					
3100	STRS	\$13,426,813	\$12,746,142	\$11,603,210	(\$1,142,932)
3200	PERS	\$4,135,587	\$3,236,307	\$3,013,370	(\$222,937)
3300	OASDI/Medicare	\$1,924,583	\$1,799,491	\$1,657,412	(\$142,079)
3400	Health & Welfare	\$9,847,872	\$9,383,733	\$9,063,192	(\$320,541)
3500	State Unemployment Ins	\$298,043	\$320,112	\$280,698	(\$39,414)
3600	Workers Comp	\$1,175,808	\$1,085,683	\$1,038,054	(\$47,629)
3700	Retiree Benefits	\$18,000	\$18,000	\$14,909	(\$3,091)
3900	Cash In Lieu/Other	\$49,163	\$47,674	\$45,620	(\$2,054)
	Total Employee Benefits	\$30,875,869	\$28,637,142	\$26,716,465	(\$1,920,677)
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$458,815	\$722,480	\$638,089	(\$84,391)
4200	Books & Reference Materials	\$172,988	\$168,128	\$112,164	(\$55,964)
4300	Materials & Supplies	\$4,422,809	\$16,419,653	\$3,660,862	(\$12,758,791)
4400	Non-Capital Furniture & Equip	\$321,221	\$1,033,205	\$897,383	(\$135,822)
	Total Materials & Supplies	\$5,375,833	\$18,343,466	\$5,308,498	(\$13,034,968)
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$2,632,037	\$2,833,270	\$1,942,163	(\$891,107)
5200	Travel & Conferences (Mileage)	\$1,694,881	\$284,578	\$145,597	(\$138,981)
5300	Dues & Memberships	\$29,343	\$44,810	\$33,963	(\$10,847)
5400	Insurance	\$1,192,000	\$1,027,936	\$1,022,936	(\$5,000)
5500	Utilities	\$1,652,160	\$1,598,704	\$1,622,382	\$23,678
5600	Rentals, Leases & Repairs	\$735,432	\$1,100,969	\$910,803	(\$190,166)
5700	Direct Cost Transfer	(\$15,650)	(\$13,150)	(\$16,525)	(\$3,375)
5800	Professional Consulting/Other Op	\$83,051	\$248,488	\$186,183	(\$62,305)
5802-5805	Special Education Contracts	\$1,419,600	\$1,593,567	\$700,872	(\$892,695)
5810-5811	Non-Public Sch/Agency (NPS-NF	\$1,192,520	\$1,323,931	\$1,259,304	(\$64,627)
5813	Non-Capital A/E Fees	\$0	\$0	\$0	\$0
5814	Inspections	\$47,590	\$47,590	\$2,517	(\$45,073)
5817/8	SCOE CONTRACTS	\$83,000	\$80,000	\$77,794	(\$2,206)
5821	Audit Costs	\$51,000	\$35,406	\$51,536	\$16,130
5822	Election Costs	\$45,000	\$0	\$0	\$0
5823	Legal Fees	\$213,000	\$217,000	\$252,972	\$35,972
5824	Repayment of Apportionment	\$0	\$63,553	\$29,908	(\$33,645)
5825	Advertisement costs	\$14,814	\$15,097	\$6,162	(\$8,935)
5830	Professional Consulting Services	\$245,500	\$217,784	\$140,685	(\$77,099)
5839	Other Fees	\$214,757	\$247,276	\$236,532	(\$10,744)
5840	Computer Tech Related Services	\$7,200	\$7,200	\$6,855	(\$345)
5845	Field Trips	\$2,320	\$122,146	\$93,240	(\$28,906)
5839	Other Contract Services	\$1,078,303	\$2,080,608	\$1,694,910	(\$385,698)
5850	Other Operating Expenditures	\$90,600	\$89,629	\$74,872	(\$14,757)
5860-65	Other Employment Costs	\$31,435	\$36,315	\$38,094	\$1,779

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2021-22

		UNRESTRICTED/RESTRICTED				Comments
		Adopted Budget 22-23 6/28/2022 (A)	BUDGET REVISION #3 6/14/2022 (B)	UNAUDITED ACTUALS 9/13/2022 (C)	Variance (C) - (B) (D)	
UNAUDITED ACTUALS						
EXPENDITURES (continued)						
5870	Damages, Claims, Losses	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$1,500	\$1,500	\$1,250	(\$250)	
5900	Communications/Telephone	\$263,433	\$297,382	\$254,995	(\$42,387)	
	Total Services and Other Operati	\$13,004,826	\$13,601,589	\$10,770,000	(\$2,831,589)	
Capital Outlay						
6100	Land Improvements	\$0	\$964,706	\$64,520	(\$900,186)	
6200	Building Improvements	\$361,075	\$562,115	\$166,516	(\$395,599)	
6400	Capital Equipment	\$13,500	\$101,378	\$123,795	\$22,417	
6500	Capital Equipment Replace	\$212,312	\$5,142,015	\$3,486,695	(\$1,655,320)	
	Total Capital Outlay	\$586,887	\$6,770,214	\$3,841,526	(\$2,928,688)	
Indirect/Direct Cost						
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to CO	\$90,732	\$91,732	\$97,546	\$5,814	
7211	Tsf of Pass-thru Revenues Chart	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	\$0	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$194,302)	(\$146,556)	(\$127,652)	\$18,904	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
	Total Indirect	(\$103,570)	(\$54,824)	(\$30,106)	\$24,718	
TOTAL EXPENDITURES		\$108,582,745	\$126,914,715	\$105,523,281	(\$21,391,434)	
OTHER FINANCING USES						
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	
	Total Financing Uses:	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES		\$108,582,745	\$126,914,715	\$105,523,281	(\$21,391,434)	
EXCESS OF REVENUES OVER EXPENSE		(\$943,874)	(\$8,101,672)	\$3,366,181	\$11,467,853	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$30,200	\$27,200	\$27,473	\$273	
	Stores Inventory	\$0	\$0	\$41,386	\$41,386	
	Prepaid Expenditures	\$0	\$0	\$22,040	\$22,040	
	RESTRICTED	\$10,085,630	\$3,517,958	\$13,561,571	\$10,043,613	
	COMMITTED	\$0	\$0	\$0	\$0	
	ASSIGNED					
	Board Designated:					
	2% REU	\$2,171,655	\$2,538,294	\$2,110,466	(\$427,829)	
	South County Consortium SOCC	\$1,116,819	\$1,116,539	\$1,120,194	\$3,655	
	Local Site Donations	\$0	\$0	\$424,795	\$424,795	
	Curriculum Adoptions	\$0	\$0	\$0	\$0	
	UNASSIGNED					
	Reserve for Economic Uncertainties	\$3,257,482	\$3,807,441	\$3,165,698	(\$641,743)	3% Reserves
	Available	\$8,433,319	\$3,524,994	\$5,526,657	\$2,001,663	
TOTAL ENDING FUND BALANCE:		\$25,095,105	\$14,532,427	\$26,000,280	\$11,467,853	

Note: \$1 variances due to rounding.

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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)	58.33%
	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	\$49,514,691.39
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$49,514,691.39
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	5.57%

1/15/2021

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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:

For School District:

FELICIA KOHA

CHRIS THOMAS

Name

Name

DISTRICT FISCAL MANAGEMENT ADVISOR

CHIEF BUSINESS OFFICIAL

Title

Title

707-524-8412

707-778-4621

Telephone

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CTHOMAS@PETK12.ORG

E-mail Address

E-mail Address

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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	G	G
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
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		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	73,539,861.01	1,547,684.00	75,087,545.01	79,140,273.00	1,490,000.00	80,630,273.00	7.4%
2) Federal Revenue		8100-8299	0.00	6,457,430.87	6,457,430.87	0.00	6,579,174.00	6,579,174.00	1.9%
3) Other State Revenue		8300-8599	1,627,331.00	11,718,130.79	13,345,461.79	1,586,009.00	8,839,610.00	10,425,619.00	-21.9%
4) Other Local Revenue		8600-8799	1,119,425.40	12,879,598.45	13,999,023.85	900,839.00	9,102,966.00	10,003,805.00	-28.5%
5) TOTAL, REVENUES			76,286,617.41	32,602,844.11	108,889,461.52	81,627,121.00	26,011,750.00	107,638,871.00	-1.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	31,260,585.51	13,355,849.18	44,616,434.69	30,054,280.00	11,961,555.00	42,015,835.00	-5.8%
2) Classified Salaries		2000-2999	8,105,168.58	6,195,294.24	14,300,462.82	8,953,668.00	7,873,397.00	16,827,065.00	17.7%
3) Employee Benefits		3000-3999	15,159,064.05	11,557,402.28	26,716,466.33	16,425,868.00	14,450,001.00	30,875,869.00	15.6%
4) Books and Supplies		4000-4999	1,840,362.64	3,468,135.60	5,308,498.24	1,908,862.00	3,466,971.00	5,375,833.00	1.3%
5) Services and Other Operating Expenditures		5000-5999	5,133,682.10	5,636,317.10	10,769,999.20	5,123,510.00	7,881,316.00	13,004,826.00	20.8%
6) Capital Outlay		6000-6999	35,101.27	3,806,424.23	3,841,525.50	91,800.00	495,087.00	586,887.00	-84.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	12,546.00	85,000.00	97,546.00	5,732.00	85,000.00	90,732.00	-7.0%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(1,126,156.36)	998,504.16	(127,652.20)	(1,171,435.00)	977,133.00	(194,302.00)	52.2%
9) TOTAL, EXPENDITURES		7300-7399	60,420,353.79	45,102,926.79	105,523,280.58	61,392,285.00	47,190,460.00	108,582,745.00	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			15,866,263.62	(12,500,082.68)	3,366,180.94	20,234,836.00	(21,178,710.00)	(943,874.00)	-128.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(15,457,536.63)	15,457,536.63	0.00	(17,660,752.00)	17,660,752.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,457,536.63)	15,457,536.63	0.00	(17,660,752.00)	17,660,752.00	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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
1) Beginning Fund Balance			408,726.99	2,957,453.95	3,366,180.94	2,574,084.00	(3,517,958.00)	(943,874.00)	-128.0%
a) As of July 1 - Unaudited		9791	11,988,595.98	10,645,502.94	22,634,098.92	12,397,322.97	13,602,956.89	26,000,279.86	14.9%
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)			11,988,595.98	10,645,502.94	22,634,098.92	12,397,322.97	13,602,956.89	26,000,279.86	14.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,988,595.98	10,645,502.94	22,634,098.92	12,397,322.97	13,602,956.89	26,000,279.86	14.9%
2) Ending Balance, June 30 (E + F1e)			12,397,322.97	13,602,956.89	26,000,279.86	14,971,406.97	10,084,998.89	25,056,405.86	-3.6%
F. FUND BALANCE, RESERVES									
Components of Ending Fund Balance									
a) Nonspendable			27,473.19	0.00	27,473.19	30,200.00	0.00	30,200.00	9.9%
Revolving Cash		9711	0.00	41,386.35	41,386.35	0.00	0.00	0.00	-100.0%
Stores		9712	22,039.74	0.00	22,039.74	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Restricted		9740	0.00	13,561,570.54	13,561,570.54	0.00	10,434,269.89	10,434,269.89	-23.1%
b) Committed			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned			3,655,455.27	0.00	3,655,455.27	3,288,474.00	0.00	3,288,474.00	-10.0%
Other Assignments		9780	2,110,466.00		2,110,466.00				
2% RESERVE FOR ECONOMIC UNCE	0000	9780	1,120,194.27		1,120,194.27				
South County Consortium (SOCC) Res	0000	9780	424,795.00		424,795.00				
Local Site Donations	0000	9780				2,171,655.00		2,171,655.00	
2% Reserve for Economic Uncertainty	0000	9780				1,116,819.00		1,116,819.00	
South County Consortium (SOCC) Res	0000	9780				0.00			
Local Site Donations	0000	9780							
e) Unassigned/Unappropriated			3,165,698.00	0.00	3,165,698.00	3,257,482.00	0.00	3,257,482.00	2.9%
Reserve for Economic Uncertainties		9789	5,526,656.77	0.00	5,526,656.77	8,395,250.97	(349,271.00)	8,045,979.97	45.6%
Unassigned/Unappropriated Amount		9790							

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)	
G. ASSETS								
1) Cash								
a) in County Treasury		9110	16,582,340.48	7,077,228.07	23,659,568.55			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	782,632.49	0.00	782,632.49			
c) in Revolving Cash Account		9130	27,473.19	0.00	27,473.19			
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	972,352.65	10,835,207.51	11,807,560.16			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	1,380,538.73	956,976.19	2,337,514.92			
6) Stores		9320	0.00	41,386.35	41,386.35			
7) Prepaid Expenditures		9330	22,039.74	0.00	22,039.74			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) Lease Receivable		9380	0.00	0.00	0.00			
10) TOTAL, ASSETS			19,767,377.28	18,910,798.12	38,678,175.40			
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	4,706,610.87	2,865,963.27	7,572,574.14			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	2,663,443.44	904,839.88	3,568,283.32			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	1,537,038.08	1,537,038.08			
6) TOTAL, LIABILITIES			7,370,054.31	5,307,841.23	12,677,895.54			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			12,397,322.97	13,602,956.89	26,000,279.86				

Description	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES							
Principal Apportionment State Aid - Current Year	24,109,001.00	0.00	24,109,001.00	36,168,789.00	0.00	36,168,789.00	50.0%
Education Protection Account State Aid - Current Year	4,258,434.00	0.00	4,258,434.00	1,752,034.00	0.00	1,752,034.00	-58.9%
State Aid - Prior Years	56,628.00	0.00	56,628.00	92,000.00	0.00	92,000.00	62.5%
Tax Relief Subventions Homeowners' Exemptions	234,329.66	0.00	234,329.66	230,000.00	0.00	230,000.00	-1.8%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	35,497,399.44	0.00	35,497,399.44	35,500,000.00	0.00	35,500,000.00	0.0%
Unsecured Roll Taxes	1,367,429.11	0.00	1,367,429.11	1,325,000.00	0.00	1,325,000.00	-3.1%
Prior Years' Taxes	(288,795.14)	0.00	(288,795.14)	0.00	0.00	0.00	-100.0%
Supplemental Taxes	1,494,857.39	0.00	1,494,857.39	1,100,000.00	0.00	1,100,000.00	-26.4%
Education Revenue Augmentation Fund (ERAF)	3,989,728.00	0.00	3,989,728.00	3,600,000.00	0.00	3,600,000.00	-9.8%
Community Redevelopment Funds (SB 617/699/1992)	4,230,048.55	0.00	4,230,048.55	900,000.00	0.00	900,000.00	-78.7%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal LCFF Sources	74,949,060.01	0.00	74,949,060.01	80,667,823.00	0.00	80,667,823.00	7.6%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	(1,409,199.00)	0.00	(1,409,199.00)	(1,527,550.00)	0.00	(1,527,550.00)	8.4%
Property Taxes Transfers	0.00	1,547,684.00	1,547,684.00	0.00	1,490,000.00	1,490,000.00	-3.7%

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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			73,539,861.01	1,547,684.00	75,087,545.01	79,140,273.00	1,490,000.00	80,630,273.00	7.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,777,362.00	1,777,362.00	0.00	1,707,000.00	1,707,000.00	-4.0%
Special Education Discretionary Grants		8182	0.00	146,008.00	146,008.00	0.00	220,000.00	220,000.00	50.7%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		480,858.10	480,858.10		561,476.00	561,476.00	16.8%
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		111,722.65	111,722.65		177,423.00	177,423.00	58.8%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		95,019.73	95,019.73		116,494.00	116,494.00	22.6%
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		350,936.99	350,936.99		421,447.00	421,447.00	20.1%
Career and Technical Education	3500-3599	8290		(10,047.68)	(10,047.68)		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	0.00	3,505,571.08	3,505,571.08	0.00	3,375,334.00	3,375,334.00	-3.7%
TOTAL, FEDERAL REVENUE			0.00	6,457,430.87	6,457,430.87	0.00	6,579,174.00	6,579,174.00	1.9%
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		41,802.00	41,802.00		0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	316,737.00	0.00	316,737.00	319,009.00	0.00	319,009.00	0.7%
Lottery - Unrestricted and Instructional Materials		8560	1,310,594.00	606,586.44	1,917,180.44	1,243,000.00	348,000.00	1,591,000.00	-17.0%
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		290,447.79	290,447.79		290,447.00	290,447.00	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)	
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		68,961.37	68,961.37		90,526.00	90,526.00	31.3%
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		337,317.57	337,317.57		250,000.00	250,000.00	-25.9%
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	10,373,015.62	10,373,015.62	24,000.00	7,860,637.00	7,864,637.00	-24.0%
TOTAL, OTHER STATE REVENUE			1,627,331.00	11,718,130.79	13,345,461.79	1,586,009.00	8,839,610.00	10,425,619.00	-21.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County and District Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Restricted Levies			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes			0.00	1,957,643.43	1,957,643.43	0.00	1,980,000.00	1,980,000.00	1.1%
Other			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Not Subject to LCFF Deduction			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals			124,342.65	0.00	124,342.65	125,000.00	0.00	125,000.00	0.5%
Interest			151,491.97	304.50	151,796.47	204,000.00	0.00	204,000.00	34.4%
Net Increase (Decrease) in the Fair Value of Investments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services			354,242.08	2,090,982.39	2,445,224.47	432,900.00	2,474,967.00	2,907,867.00	18.9%
Mitigation/Developer Fees			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts			22,681.95	612,408.57	635,090.52	24,000.00	535,000.00	559,000.00	-12.0%
Other Local Revenue									
Other Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	466,666.75	4,903,968.56	5,370,635.31	114,939.00	577,999.00	692,938.00	-87.1%
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	6500	8791	0.00	0.00	0.00				
From Districts or Charter Schools	6500	8792		3,314,291.00	3,314,291.00			3,535,000.00	6.7%
From County Offices	6500	8793		0.00	0.00			0.00	0.0%
From JPAs									
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00			0.00	0.0%
From County Offices	6360	8792		0.00	0.00			0.00	0.0%
From JPAs	6360	8793		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			1,119,425.40	12,879,598.45	13,999,023.85	900,839.00	9,102,966.00	10,003,805.00	-28.5%
TOTAL, REVENUES			76,286,617.41	32,602,844.11	108,889,461.52	81,627,121.00	26,011,750.00	107,638,871.00	-1.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	25,887,877.96	10,132,968.24	36,020,846.20	24,612,825.00	8,662,777.00	33,275,602.00	-7.6%
Certificated Pupil Support Salaries		1200	1,479,393.59	1,914,184.35	3,393,577.94	1,417,500.00	1,859,278.00	3,276,778.00	-3.4%
Certificated Supervisors' and Administrators' Salaries		1300	3,777,429.81	1,308,696.59	5,086,126.40	3,974,975.00	1,380,100.00	5,355,075.00	5.3%
Other Certificated Salaries		1900	115,884.15	0.00	115,884.15	48,980.00	59,400.00	108,380.00	-6.5%
TOTAL, CERTIFICATED SALARIES			31,260,585.51	13,355,849.18	44,616,434.69	30,054,280.00	11,981,555.00	42,015,835.00	-5.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	160,140.23	2,618,057.25	2,778,197.48	376,827.00	3,181,200.00	3,558,027.00	28.1%
Classified Support Salaries		2200	2,786,797.91	1,045,662.64	3,832,460.55	2,983,116.00	1,613,613.00	4,596,729.00	19.9%
Classified Supervisors' and Administrators' Salaries		2300	806,533.79	696,972.67	1,503,506.46	784,200.00	942,813.00	1,727,013.00	14.9%
Clerical, Technical and Office Salaries		2400	3,072,224.46	379,137.76	3,451,362.22	3,267,480.00	435,100.00	3,702,580.00	7.3%
Other Classified Salaries		2900	1,279,472.19	1,455,463.92	2,734,936.11	1,542,045.00	1,700,671.00	3,242,716.00	18.6%
TOTAL, CLASSIFIED SALARIES			8,105,168.58	6,195,294.24	14,300,462.82	8,953,668.00	7,873,397.00	16,827,065.00	17.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,168,726.83	6,434,482.68	11,603,209.51	5,663,240.00	7,755,953.00	13,419,193.00	15.7%
PERS		3201-3202	1,733,193.88	1,280,176.29	3,013,370.17	2,179,346.00	1,983,852.00	4,143,198.00	37.5%
OASDI/Medicare/Alternative		3301-3302	1,028,917.74	628,493.92	1,657,411.66	1,145,071.00	779,512.00	1,924,583.00	16.1%
Health and Welfare Benefits		3401-3402	6,300,977.13	2,762,215.28	9,063,192.41	6,410,088.00	3,437,793.00	9,847,881.00	8.7%
Unemployment Insurance		3501-3502	189,550.20	91,148.46	280,698.66	197,213.00	100,830.00	298,043.00	6.2%
Workers' Compensation		3601-3602	693,469.27	344,585.38	1,038,054.65	780,110.00	395,698.00	1,175,808.00	13.3%
OPEB, Allocated		3701-3702	14,908.80	0.00	14,908.80	18,000.00	0.00	18,000.00	20.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	29,320.20	16,300.27	45,620.47	32,800.00	16,363.00	49,163.00	7.8%
TOTAL, EMPLOYEE BENEFITS			15,159,064.05	11,557,402.28	26,716,466.33	16,425,868.00	14,450,001.00	30,875,869.00	15.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	35,428.37	602,660.75	638,089.12	109,770.00	349,045.00	458,815.00	-28.1%
Books and Other Reference Materials		4200	40,656.92	71,507.10	112,164.02	120,708.00	52,280.00	172,988.00	54.2%
Materials and Supplies		4300	1,616,316.02	2,044,545.73	3,660,861.75	1,525,313.00	2,897,496.00	4,422,809.00	20.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	147,961.33	749,422.02	897,383.35	153,071.00	168,150.00	321,221.00	-64.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			1,840,362.64	3,468,135.60	5,308,498.24	1,908,862.00	3,466,971.00	5,375,833.00	1.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	768,615.34	1,173,547.56	1,942,162.90	1,000,200.00	1,631,837.00	2,632,037.00	35.5%
Travel and Conferences		5200	72,808.49	72,787.81	145,596.30	88,665.00	1,606,216.00	1,694,881.00	1064.1%
Dues and Memberships		5300	23,737.30	10,226.40	33,963.70	28,468.00	875.00	29,343.00	-13.6%
Insurance		5400 - 5450	1,022,936.00	0.00	1,022,936.00	1,192,000.00	0.00	1,192,000.00	16.5%
Operations and Housekeeping Services		5500	1,561,667.36	60,714.92	1,622,382.28	1,600,501.00	51,659.00	1,652,160.00	1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	265,830.94	644,971.54	910,802.48	282,015.00	453,417.00	735,432.00	-19.3%
Transfers of Direct Costs		5710	131,244.04	(131,244.04)	0.00	(378,738.00)	378,738.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,637.74)	(9,886.94)	(16,524.68)	(5,000.00)	(10,650.00)	(15,650.00)	-5.3%
Professional/Consulting Services and Operating Expenditures		5800	1,058,600.78	3,795,085.05	4,853,685.83	1,063,001.00	3,758,189.00	4,821,190.00	-0.7%
Communications		5900	234,879.59	20,114.80	254,994.39	252,398.00	11,035.00	263,433.00	3.3%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			5,133,682.10	5,636,317.10	10,769,999.20	5,123,510.00	7,881,316.00	13,004,826.00	20.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	64,520.00	64,520.00	0.00	0.00	0.00	-100.0%
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	166,515.74	166,515.74	0.00	361,075.00	361,075.00	116.8%
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	776.81	123,017.87	123,794.68	0.00	13,500.00	13,500.00	-89.1%
Equipment Replacement		6500	34,324.46	3,452,370.62	3,486,695.08	91,800.00	120,512.00	212,312.00	-93.9%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,101.27	3,806,424.23	3,841,525.50	91,800.00	495,087.00	586,887.00	-84.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	12,546.00	85,000.00	97,546.00	5,732.00	85,000.00	90,732.00	-7.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
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		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,546.00	85,000.00	97,546.00	5,732.00	85,000.00	90,732.00	-7.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(998,504.16)	998,504.16	0.00	(977,133.00)	977,133.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(127,652.20)	0.00	(127,652.20)	(194,302.00)	0.00	(194,302.00)	52.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,126,156.36)	998,504.16	(127,652.20)	(1,171,435.00)	977,133.00	(194,302.00)	52.2%
TOTAL, EXPENDITURES			60,420,353.79	45,102,926.79	105,523,280.58	61,392,285.00	47,190,460.00	108,582,745.00	2.9%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
OTHER SOURCES/USES									
SOURCES									
State Apportionments			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(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	(15,457,536.63)	15,457,536.63	0.00	(17,660,752.00)	17,660,752.00	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			(15,457,536.63)	15,457,536.63	0.00	(17,660,752.00)	17,660,752.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(15,457,536.63)	15,457,536.63	0.00	(17,660,752.00)	17,660,752.00	0.00	0.0%

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	73,539,861.01	1,547,684.00	75,087,545.01	79,140,273.00	1,490,000.00	80,630,273.00	7.4%
2) Federal Revenue		8100-8299	0.00	6,457,430.87	6,457,430.87	0.00	6,579,174.00	6,579,174.00	1.9%
3) Other State Revenue		8300-8599	1,627,331.00	11,718,130.79	13,345,461.79	1,586,009.00	8,839,610.00	10,425,619.00	-21.9%
4) Other Local Revenue		8600-8799	1,119,425.40	12,879,598.45	13,999,023.85	900,839.00	9,102,966.00	10,003,805.00	-28.5%
5) TOTAL, REVENUES			76,286,617.41	32,602,844.11	108,889,461.52	81,627,121.00	26,011,750.00	107,638,871.00	-1.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		36,312,675.47	25,126,673.17	61,439,348.64	34,809,648.00	27,273,879.00	62,083,527.00	1.0%
2) Instruction - Related Services	2000-2999		6,768,039.83	4,908,988.21	11,677,028.04	7,368,345.00	7,208,019.00	14,576,364.00	24.8%
3) Pupil Services	3000-3999		6,048,623.91	8,708,383.07	14,757,006.98	7,065,750.00	5,537,967.00	12,603,717.00	-14.6%
4) Ancillary Services	4000-4999		475,920.52	277,771.57	753,692.09	458,130.00	46,690.00	504,820.00	-33.0%
5) Community Services	5000-5999		4,957.04	204,141.68	209,098.72	31,018.00	791,359.00	822,377.00	293.3%
6) Enterprise	6000-6999		0.00	340,225.69	340,225.69	0.00	311,302.00	311,302.00	-8.5%
7) General Administration	7000-7999		4,347,832.12	1,149,491.93	5,497,324.05	4,784,096.00	1,237,352.00	6,021,448.00	9.5%
8) Plant Services	8000-8999		6,449,758.90	4,302,251.47	10,752,010.37	6,869,566.00	4,698,892.00	11,568,458.00	7.6%
9) Other Outgo	9000-9999	Except 7600-7699	12,546.00	85,000.00	97,546.00	5,732.00	85,000.00	90,732.00	-7.0%
10) TOTAL, EXPENDITURES			60,420,353.79	45,102,926.79	105,523,280.58	61,392,285.00	47,190,460.00	108,582,745.00	2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			15,866,263.62	(12,500,082.68)	3,366,180.94	20,234,836.00	(21,178,710.00)	(943,874.00)	-128.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(15,457,536.63)	15,457,536.63	0.00	(17,660,752.00)	17,660,752.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,457,536.63)	15,457,536.63	0.00	(17,660,752.00)	17,660,752.00	0.00	0.0%

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)			408,726.99	2,957,453.95	3,366,180.94	2,574,084.00	(3,517,958.00)	(943,874.00)	-128.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,988,595.98	10,645,502.94	22,634,098.92	12,397,322.97	13,602,956.89	26,000,279.86	14.9%
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)			11,988,595.98	10,645,502.94	22,634,098.92	12,397,322.97	13,602,956.89	26,000,279.86	14.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,988,595.98	10,645,502.94	22,634,098.92	12,397,322.97	13,602,956.89	26,000,279.86	14.9%
2) Ending Balance, June 30 (E + F1e)			12,397,322.97	13,602,956.89	26,000,279.86	14,971,406.97	10,084,998.89	25,056,405.86	-3.6%
Components of Ending Fund Balance									
a) Nonspendable		9711	27,473.19	0.00	27,473.19	30,200.00	0.00	30,200.00	9.9%
Revolving Cash		9712	0.00	41,386.35	41,386.35	0.00	0.00	0.00	-100.0%
Stores		9713	22,039.74	0.00	22,039.74	0.00	0.00	0.00	-100.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	13,561,570.54	13,561,570.54	0.00	10,434,269.89	10,434,269.89	-23.1%
b) Restricted									
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,655,455.27	0.00	3,655,455.27	3,288,474.00	0.00	3,288,474.00	-10.0%
2% RESERVE FOR ECONOMIC UNCE	0000	9780	2,110,466.00		2,110,466.00				
South County Consortium (SOCC) Rest	0000	9780	1,120,194.27		1,120,194.27				
Local Site Donations	0000	9780	424,795.00		424,795.00				
2% Reserve for Economic Uncertainty	0000	9780				2,171,655.00		2,171,655.00	
South County Consortium (SOCC) Rest	0000	9780				1,116,819.00		1,116,819.00	
Local Site Donations	0000	9780				0.00		0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,165,698.00	0.00	3,165,698.00	3,257,482.00	0.00	3,257,482.00	2.9%
Unassigned/Unappropriated Amount		9790	5,526,656.77	0.00	5,526,656.77	8,395,250.97	(349,271.00)	8,045,979.97	45.6%

Resource	Description	2021-22		2022-23
		Unaudited Actuals	Budget	Budget
2600	Expanded Learning Opportunities Program	586,505.48		586,505.48
6266	Educator Effectiveness, FY 2021-22	1,397,085.00		0.00
6300	Lottery: Instructional Materials	849,684.61		849,684.61
6537	Special Ed: Learning Recovery Support	582,065.18		92,065.18
6546	Mental Health-Related Services	241,106.58		241,106.58
6547	Special Education Early Intervention Preschool Grant	171,767.00		171,767.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00		25,000.00
7029	Child Nutrition: Food Service Staff Training Funds	16,802.00		0.00
7311	Classified School Employee Professional Development Block Grant	15,973.76		15,973.76
7412	A-G Access/Success Grant	291,057.00		291,057.00
7413	A-G Learning Loss Mitigation Grant	109,117.00		109,117.00
7425	Expanded Learning Opportunities (ELO) Grant	999,908.45		78,908.45
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	385,424.23		241,624.23
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectir	2,078,018.05		2,078,018.05
9010	Other Restricted Local	5,812,056.20		5,653,442.55
Total, Restricted Balance		13,561,570.54		10,434,269.89

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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	133,387.66	120,803.00	-9.4%
3) Other State Revenue		8300-8599	1,914,253.00	1,960,941.00	2.4%
4) Other Local Revenue		8600-8799	219,973.04	201,752.00	-8.3%
5) TOTAL, REVENUES			2,267,613.70	2,283,496.00	0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	806,486.42	905,100.00	12.2%
2) Classified Salaries		2000-2999	432,671.56	523,660.00	21.0%
3) Employee Benefits		3000-3999	514,921.98	615,114.00	19.5%
4) Books and Supplies		4000-4999	74,201.85	68,026.00	-8.3%
5) Services and Other Operating Expenditures		5000-5999	130,742.35	179,064.00	37.0%
6) Capital Outlay		6000-6999	56,321.15	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	64,932.53	84,159.00	29.6%
9) TOTAL, EXPENDITURES			2,080,277.84	2,375,123.00	14.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			187,335.86	(91,627.00)	-148.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			187,335.86	(91,627.00)	-148.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,693,187.35	2,880,523.21	7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,693,187.35	2,880,523.21	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,693,187.35	2,880,523.21	7.0%
2) Ending Balance, June 30 (E + F1e)			2,880,523.21	2,788,896.21	-3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,141,874.38	1,050,247.38	-8.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,737,648.83	1,738,648.83	0.1%
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	2,794,684.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	268,192.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	122.22		
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			3,063,998.45		
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	118,269.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	65,206.08		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			183,475.24		
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)			2,880,523.21		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	133,387.66	120,803.00	-9.4%
TOTAL, FEDERAL REVENUE			133,387.66	120,803.00	-9.4%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	292,467.00	293,000.00	0.2%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,491,357.00	1,515,885.00	1.6%
All Other State Revenue	All Other	8590	130,429.00	152,056.00	16.6%
TOTAL, OTHER STATE REVENUE			1,914,253.00	1,960,941.00	2.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	16,663.04	15,000.00	-10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	99,758.00	101,000.00	1.2%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	103,552.00	85,752.00	-17.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			219,973.04	201,752.00	-8.3%
TOTAL, REVENUES			2,267,613.70	2,283,496.00	0.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	457,886.17	569,411.00	24.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	348,600.25	333,590.00	-4.3%
Other Certificated Salaries		1900	0.00	2,099.00	New
TOTAL, CERTIFICATED SALARIES			806,486.42	905,100.00	12.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	25,000.00	New
Classified Support Salaries		2200	46,717.55	50,000.00	7.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	116,898.96	112,200.00	-4.0%
Other Classified Salaries		2900	269,055.05	336,460.00	25.1%
TOTAL, CLASSIFIED SALARIES			432,671.56	523,660.00	21.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	188,322.32	234,398.00	24.5%
PERS		3201-3202	91,286.14	116,236.00	27.3%
OASDI/Medicare/Alternative		3301-3302	46,231.57	55,887.00	20.9%
Health and Welfare Benefits		3401-3402	157,295.44	168,418.00	7.1%
Unemployment Insurance		3501-3502	5,802.91	7,163.00	23.4%
Workers' Compensation		3601-3602	21,862.20	28,514.00	30.4%
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	4,121.40	4,498.00	9.1%
TOTAL, EMPLOYEE BENEFITS			514,921.98	615,114.00	19.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	9,263.67	7,000.00	-24.4%
Books and Other Reference Materials		4200	981.96	2,200.00	124.0%
Materials and Supplies		4300	58,194.94	53,326.00	-8.4%
Noncapitalized Equipment		4400	5,761.28	5,500.00	-4.5%
TOTAL, BOOKS AND SUPPLIES			74,201.85	68,026.00	-8.3%

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	10,143.34	6,200.00	-38.9%
Dues and Memberships		5300	2,638.00	2,654.00	0.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	684.10	1,850.00	170.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	54,345.43	49,292.00	-9.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	605.27	1,900.00	213.9%
Professional/Consulting Services and Operating Expenditures		5800	53,646.43	105,568.00	96.8%
Communications		5900	8,679.78	11,600.00	33.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			130,742.35	179,064.00	37.0%
CAPITAL OUTLAY					
Land		6100	23,700.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	32,621.15	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			56,321.15	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
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%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	64,932.53	84,159.00	29.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			64,932.53	84,159.00	29.6%
TOTAL, EXPENDITURES			2,080,277.84	2,375,123.00	14.2%

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	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 Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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%

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Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	133,387.66	120,803.00	-9.4%
3) Other State Revenue		8300-8599	1,914,253.00	1,960,941.00	2.4%
4) Other Local Revenue		8600-8799	219,973.04	201,752.00	-8.3%
5) TOTAL, REVENUES			2,267,613.70	2,283,496.00	0.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		905,360.35	1,154,247.00	27.5%
2) Instruction - Related Services	2000-2999		793,222.59	801,247.00	1.0%
3) Pupil Services	3000-3999		147,911.63	215,675.00	45.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		64,932.53	84,159.00	29.6%
8) Plant Services	8000-8999		168,850.74	119,795.00	-29.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,080,277.84	2,375,123.00	14.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			187,335.86	(91,627.00)	-148.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			187,335.86	(91,627.00)	-148.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,693,187.35	2,880,523.21	7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,693,187.35	2,880,523.21	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,693,187.35	2,880,523.21	7.0%
2) Ending Balance, June 30 (E + F1e)			2,880,523.21	2,788,896.21	-3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,141,874.38	1,050,247.38	-8.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,737,648.83	1,738,648.83	0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
6371	CalWORKs for ROCP or Adult Education	189,709.83	189,709.83
6391	Adult Education Program	648,078.45	556,451.45
9010	Other Restricted Local	304,086.10	304,086.10
Total, Restricted Balance		1,141,874.38	1,050,247.38

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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	3,452,918.51	2,800,000.00	-18.9%
3) Other State Revenue		8300-8599	216,987.85	225,000.00	3.7%
4) Other Local Revenue		8600-8799	401,659.93	457,500.00	13.9%
5) TOTAL, REVENUES			4,071,566.29	3,482,500.00	-14.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	835,646.48	904,400.00	8.2%
3) Employee Benefits		3000-3999	426,351.43	532,909.00	25.0%
4) Books and Supplies		4000-4999	1,264,937.70	577,289.00	-54.4%
5) Services and Other Operating Expenditures		5000-5999	428,239.77	1,345,421.00	214.2%
6) Capital Outlay		6000-6999	52,866.82	12,338.00	-76.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	62,719.67	110,143.00	75.6%
9) TOTAL, EXPENDITURES			3,070,761.87	3,482,500.00	13.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,000,804.42	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)			1,000,804.42	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	258,034.31	1,258,838.73	387.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			258,034.31	1,258,838.73	387.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			258,034.31	1,258,838.73	387.9%
2) Ending Balance, June 30 (E + F1e)					
			1,258,838.73	1,258,838.73	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	29,166.99	0.00	-100.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,229,671.74	1,258,838.73	2.4%
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	1,006,803.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	14,088.68		
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	609,688.83		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	13,751.20		
6) Stores		9320	29,166.99		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,673,499.16		
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	344,161.77		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	70,498.66		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			414,660.43		
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)			1,258,838.73		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,446,792.51	2,800,000.00	-18.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	6,126.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			3,452,918.51	2,800,000.00	-18.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	216,987.85	225,000.00	3.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			216,987.85	225,000.00	3.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	269,863.76	350,000.00	29.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,238.84	1,500.00	-33.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	129,202.25	103,000.00	-20.3%
Other Local Revenue					
All Other Local Revenue		8699	355.08	3,000.00	744.9%
TOTAL, OTHER LOCAL REVENUE			401,659.93	457,500.00	13.9%
TOTAL, REVENUES			4,071,566.29	3,482,500.00	-14.5%

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	703,821.56	723,900.00	2.9%
Classified Supervisors' and Administrators' Salaries		2300	131,824.92	180,500.00	36.9%
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			835,646.48	904,400.00	8.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	157,225.82	225,400.00	43.4%
OASDI/Medicare/Alternative		3301-3302	56,039.61	68,806.00	22.8%
Health and Welfare Benefits		3401-3402	194,097.77	215,617.00	11.1%
Unemployment Insurance		3501-3502	3,824.57	4,498.00	17.6%
Workers' Compensation		3601-3602	14,813.66	17,988.00	21.4%
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	350.00	600.00	71.4%
TOTAL, EMPLOYEE BENEFITS			426,351.43	532,909.00	25.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	135,427.48	69,289.00	-48.8%
Noncapitalized Equipment		4400	45,386.54	8,000.00	-82.4%
Food		4700	1,084,123.68	500,000.00	-53.9%
TOTAL, BOOKS AND SUPPLIES			1,264,937.70	577,289.00	-54.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	354,422.05	1,250,000.00	252.7%
Travel and Conferences		5200	282.38	3,100.00	997.8%
Dues and Memberships		5300	250.00	500.00	100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,072.90	4,000.00	30.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,920.97	16,500.00	108.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,919.41	13,750.00	-13.6%
Professional/Consulting Services and Operating Expenditures		5800	44,480.47	55,271.00	24.3%
Communications		5900	1,891.59	2,300.00	21.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			428,239.77	1,345,421.00	214.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	29,415.88	12,338.00	-58.1%
Equipment Replacement		6500	23,450.94	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			52,866.82	12,338.00	-76.7%
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	62,719.67	110,143.00	75.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			62,719.67	110,143.00	75.6%
TOTAL, EXPENDITURES			3,070,761.87	3,482,500.00	13.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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)			0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,452,918.51	2,800,000.00	-18.9%
3) Other State Revenue		8300-8599	216,987.85	225,000.00	3.7%
4) Other Local Revenue		8600-8799	401,659.93	457,500.00	13.9%
5) TOTAL, REVENUES			4,071,566.29	3,482,500.00	-14.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,003,123.59	3,366,157.00	12.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		62,719.67	110,143.00	75.6%
8) Plant Services	8000-8999		4,918.61	6,200.00	26.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,070,761.87	3,482,500.00	13.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			1,000,804.42	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,000,804.42	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	258,034.31	1,258,838.73	387.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			258,034.31	1,258,838.73	387.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			258,034.31	1,258,838.73	387.9%
2) Ending Balance, June 30 (E + F1e)			1,258,838.73	1,258,838.73	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	29,166.99	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,229,671.74	1,258,838.73	2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,229,671.74	1,258,838.73
Total, Restricted Balance		1,229,671.74	1,258,838.73

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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	26.23	50.00	90.6%
5) TOTAL REVENUES			26.23	50.00	90.6%
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	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)			26.23	50.00	90.6%
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)			26.23	50.00	90.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,579.02	4,605.25	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,579.02	4,605.25	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,579.02	4,605.25	0.6%
2) Ending Balance, June 30 (E + F1e)			4,605.25	4,655.25	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	4,605.25	4,655.25	1.1%
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	4,605.25		
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			4,605.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,605.25		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	26.23	50.00	90.6%
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			26.23	50.00	90.6%
TOTAL, REVENUES			26.23	50.00	90.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	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%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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)			0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26.23	50.00	90.6%
5) TOTAL, REVENUES			26.23	50.00	90.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			26.23	50.00	90.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26.23	50.00	90.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,579.02	4,605.25	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,579.02	4,605.25	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,579.02	4,605.25	0.6%
2) Ending Balance, June 30 (E + F1e)			4,605.25	4,655.25	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,605.25	4,655.25	1.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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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	60,042.83	823,206.00	1271.0%
5) TOTAL, REVENUES			60,042.83	823,206.00	1271.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	169,877.71	131,061.00	-22.8%
3) Employee Benefits		3000-3999	62,954.56	58,219.00	-7.5%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,025.00	11,000.00	9.7%
6) Capital Outlay		6000-6999	4,586,732.55	17,076,445.00	272.3%
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			4,829,589.82	17,276,725.00	257.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,769,546.99)	(16,453,519.00)	245.0%
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	17,795,000.00	New
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	17,795,000.00	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,769,546.99)	1,341,481.00	-128.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	13,132,789.20	8,363,242.21	-36.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			13,132,789.20	8,363,242.21	-36.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			13,132,789.20	8,363,242.21	-36.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	8,363,242.21	9,704,723.21	16.0%
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	9,453,756.25		
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	29,780.09		
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			9,483,536.34		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,120,294.13		
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			1,120,294.13		
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)			8,363,242.21		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	60,042.83	300,000.00	399.6%
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	523,206.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,042.83	823,206.00	1271.0%
TOTAL, REVENUES			60,042.83	823,206.00	1271.0%

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	169,877.71	131,061.00	-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			169,877.71	131,061.00	-22.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	30,916.58	30,026.00	-2.9%
OASDI/Medicare/Alternative		3301-3302	12,954.68	9,984.00	-22.9%
Health and Welfare Benefits		3401-3402	14,636.16	14,637.00	0.0%
Unemployment Insurance		3501-3502	846.76	652.00	-23.0%
Workers' Compensation		3601-3602	3,000.38	2,318.00	-22.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	600.00	602.00	0.3%
TOTAL, EMPLOYEE BENEFITS			62,954.56	58,219.00	-7.5%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	10,025.00	11,000.00	9.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,025.00	11,000.00	9.7%
CAPITAL OUTLAY					
Land		6100	681,724.78	831,046.00	21.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,905,007.77	16,245,399.00	316.0%
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			4,586,732.55	17,076,445.00	272.3%
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					
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			4,829,589.82	17,276,725.00	257.7%

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	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 Sale of Bonds		8951	0.00	17,795,000.00	New
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	17,795,000.00	New
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	17,795,000.00	New

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,042.83	823,206.00	1271.0%
5) TOTAL, REVENUES			60,042.83	823,206.00	1271.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,829,589.82	17,276,725.00	257.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,829,589.82	17,276,725.00	257.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,769,546.99)	(16,453,519.00)	245.0%
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	17,795,000.00	New
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	17,795,000.00	New

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,769,546.99)	1,341,481.00	-128.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,132,789.20	8,363,242.21	-36.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,132,789.20	8,363,242.21	-36.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,132,789.20	8,363,242.21	-36.3%
2) Ending Balance, June 30 (E + F1e)			8,363,242.21	9,704,723.21	16.0%
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	8,363,242.21	9,704,723.21	16.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	8,363,242.21	9,704,723.21
Total, Restricted Balance		<u>8,363,242.21</u>	<u>9,704,723.21</u>

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,328,666.77	679,000.00	-48.9%
5) TOTAL REVENUES			1,328,666.77	679,000.00	-48.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	50,406.00	New
6) Capital Outlay		6000-6999	236,871.33	2,925,000.00	1134.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			236,871.33	2,975,406.00	1156.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,091,795.44	(2,296,406.00)	-310.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			1,091,795.44	(2,296,406.00)	-310.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,511,687.96	4,603,483.40	31.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,511,687.96	4,603,483.40	31.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,511,687.96	4,603,483.40	31.1%
2) Ending Balance, June 30 (E + F1e)					
			4,603,483.40	2,307,077.40	-49.9%
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	3,109,573.80	1,998,167.80	-35.7%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	1,493,909.60	308,909.60	-79.3%
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	4,475,099.45		
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	35,169.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	119,178.55		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,629,447.60		
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	25,964.20		
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			25,964.20		
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)			4,603,483.40		

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	22,864.81	29,000.00	26.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,305,801.96	650,000.00	-50.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,328,666.77	679,000.00	-48.9%
TOTAL, REVENUES			1,328,666.77	679,000.00	-48.9%

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	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					
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	50,406.00	New
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	50,406.00	New
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	236,871.33	2,925,000.00	1134.8%
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			236,871.33	2,925,000.00	1134.8%
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			236,871.33	2,975,406.00	1156.1%

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: 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%
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)			0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,328,666.77	679,000.00	-48.9%
5) TOTAL, REVENUES			1,328,666.77	679,000.00	-48.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		236,871.33	2,975,406.00	1156.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			236,871.33	2,975,406.00	1156.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,091,795.44	(2,296,406.00)	-310.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,091,795.44	(2,296,406.00)	-310.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,511,687.96	4,603,483.40	31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,511,687.96	4,603,483.40	31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,511,687.96	4,603,483.40	31.1%
2) Ending Balance, June 30 (E + F1e)			4,603,483.40	2,307,077.40	-49.9%
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			3,109,573.80	1,998,167.80	-35.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,493,909.60	308,909.60	-79.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	3,109,573.80	1,998,167.80
Total, Restricted Balance		<u>3,109,573.80</u>	<u>1,998,167.80</u>

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,282,886.57	1,179,500.00	-8.1%
5) TOTAL, REVENUES			1,282,886.57	1,179,500.00	-8.1%
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	42,948.30	14,300.00	-66.7%
6) Capital Outlay		6000-6999	1,397,047.36	1,074,391.00	-23.1%
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			1,439,995.66	1,088,691.00	-24.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(157,109.09)	90,809.00	-157.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(157,109.09)	90,809.00	-157.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,039,634.63	1,882,525.54	-7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,039,634.63	1,882,525.54	-7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,039,634.63	1,882,525.54	-7.7%
2) Ending Balance, June 30 (E + F1e)			1,882,525.54	1,973,334.54	4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,820,109.12	1,926,218.12	5.8%
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	62,416.42	47,116.42	-24.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	699,826.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	65,825.64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,195,518.40		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,961,170.37		
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	48,864.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	29,780.09		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			78,644.83		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,882,525.54		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,104,874.40	1,000,000.00	-9.5%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	43,099.35	40,000.00	-7.2%
Interest		8660	4,912.82	9,500.00	93.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	130,000.00	130,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,282,886.57	1,179,500.00	-8.1%
TOTAL, REVENUES			1,282,886.57	1,179,500.00	-8.1%

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	42,948.30	14,300.00	-66.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,948.30	14,300.00	-66.7%
CAPITAL OUTLAY					
Land		6100	880,604.72	125,000.00	-85.8%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	279,019.64	796,332.00	185.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	73,058.81	73,059.00	0.0%
Equipment Replacement		6500	164,364.19	80,000.00	-51.3%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,397,047.36	1,074,391.00	-23.1%
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			1,439,995.66	1,088,691.00	-24.4%

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

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%
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%

Petaluma City Elementary/Joint Union High Special Reserve Fund for Capital Outlay Projects
 Sonoma County

Unaudited Actuals
 Expenditures by Function

49 40246 0000000
 Form 40

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,282,886.57	1,179,500.00	-8.1%
5) TOTAL, REVENUES			1,282,886.57	1,179,500.00	-8.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,439,995.66	1,088,691.00	-24.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,439,995.66	1,088,691.00	-24.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(157,109.09)	90,809.00	-157.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Petaluma City Elementary/Joint Union High Special Reserve Fund for Capital Outlay Projects
 Sonoma County

Unaudited Actuals

Expenditures by Function

49 40246 0000000
 Form 40

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(157,109.09)	90,809.00	-157.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,039,634.63	1,882,525.54	-7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,039,634.63	1,882,525.54	-7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,039,634.63	1,882,525.54	-7.7%
2) Ending Balance, June 30 (E + F1e)			1,882,525.54	1,973,334.54	4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,820,109.12	1,926,218.12	5.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	62,416.42	47,116.42	-24.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	1,820,109.12	1,926,218.12
Total, Restricted Balance		<u>1,820,109.12</u>	<u>1,926,218.12</u>

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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	29,411.33	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,672,723.65	0.00	-100.0%
5) TOTAL, REVENUES			5,702,134.98	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	9,366,100.04	5,127,394.63	-45.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,366,100.04	5,127,394.63	-45.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,663,965.06)	(5,127,394.63)	39.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,663,965.06)	(5,127,394.63)	39.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,739,264.02	6,075,298.96	-37.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,739,264.02	6,075,298.96	-37.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,739,264.02	6,075,298.96	-37.6%
2) Ending Balance, June 30 (E + F1e)			6,075,298.96	947,904.33	-84.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,075,298.96	947,904.33	-84.4%
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	6,075,298.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			6,075,298.96		
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)			6,075,298.96		

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	29,411.33	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			29,411.33	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	5,175,974.60	0.00	-100.0%
Unsecured Roll		8612	265,352.29	0.00	-100.0%
Prior Years' Taxes		8613	7,420.48	0.00	-100.0%
Supplemental Taxes		8614	201,210.98	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	22,765.30	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			5,672,723.65	0.00	-100.0%
TOTAL, REVENUES			5,702,134.98	0.00	-100.0%

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	7,330,000.00	2,565,000.00	-65.0%
Bond Interest and Other Service Charges		7434	2,036,100.04	2,562,394.63	25.8%
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)			9,366,100.04	5,127,394.63	-45.3%
TOTAL EXPENDITURES			9,366,100.04	5,127,394.63	-45.3%

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: 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	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	29,411.33	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,672,723.65	0.00	-100.0%
5) TOTAL REVENUES			5,702,134.98	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	9,366,100.04	5,127,394.63	-45.3%
10) TOTAL EXPENDITURES			9,366,100.04	5,127,394.63	-45.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,663,965.06)	(5,127,394.63)	39.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,663,965.06)	(5,127,394.63)	39.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,739,264.02	6,075,298.96	-37.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,739,264.02	6,075,298.96	-37.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,739,264.02	6,075,298.96	-37.6%
2) Ending Balance, June 30 (E + F1e)			6,075,298.96	947,904.33	-84.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,075,298.96	947,904.33	-84.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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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	53.30	100.00	87.6%
5) TOTAL REVENUES			53.30	100.00	87.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			53.30	100.00	87.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			53.30	100.00	87.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,724.45	10,777.75	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,724.45	10,777.75	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,724.45	10,777.75	0.5%
2) Ending Net Position, June 30 (E + F1e)			10,777.75	10,877.75	0.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	10,777.75	10,877.75	0.9%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,356.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	56,833.00		
g) Accumulated Depreciation - Equipment		9445	(55,411.85)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			10,777.75		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(must agree with line F2) (G10 + H2) - (I7 + J2)			10,777.75		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	53.30	100.00	87.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			53.30	100.00	87.6%
TOTAL, REVENUES			53.30	100.00	87.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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 Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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					
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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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 EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			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					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	53.30	100.00	87.6%
5) TOTAL, REVENUES			53.30	100.00	87.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			53.30	100.00	87.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			53.30	100.00	87.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,724.45	10,777.75	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,724.45	10,777.75	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,724.45	10,777.75	0.5%
2) Ending Net Position, June 30 (E + F1e)			10,777.75	10,877.75	0.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	10,777.75	10,877.75	0.9%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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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	157,871.20	105,000.00	-33.5%
5) TOTAL, REVENUES			157,871.20	105,000.00	-33.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	54,957.87	65,000.00	18.3%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			54,957.87	65,000.00	18.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			102,913.33	40,000.00	-61.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			102,913.33	40,000.00	-61.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	596,354.95	699,268.28	17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			596,354.95	699,268.28	17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			596,354.95	699,268.28	17.3%
2) Ending Net Position, June 30 (E + F1e)			699,268.28	739,268.28	5.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	699,268.28	739,268.28	5.7%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	663,162.59		
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	992.27		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	37,931.77		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL ASSETS			702,086.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	2,789.35		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	29.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,818.35		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			699,268.28		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,465.36	5,000.00	44.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	154,405.84	100,000.00	-35.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			157,871.20	105,000.00	-33.5%
TOTAL, REVENUES			157,871.20	105,000.00	-33.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	54,957.87	65,000.00	18.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			54,957.87	65,000.00	18.3%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			54,957.87	65,000.00	18.3%

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					
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%
(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	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	157,871.20	105,000.00	-33.5%
5) TOTAL, REVENUES			157,871.20	105,000.00	-33.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		54,957.87	65,000.00	18.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			54,957.87	65,000.00	18.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			102,913.33	40,000.00	-61.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			102,913.33	40,000.00	-61.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	596,354.95	699,268.28	17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			596,354.95	699,268.28	17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			596,354.95	699,268.28	17.3%
2) Ending Net Position, June 30 (E + F1e)			699,268.28	739,268.28	5.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	699,268.28	739,268.28	5.7%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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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	49.70	0.00	-100.0%
5) TOTAL, REVENUES			49.70	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			49.70	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 NET POSITION (C + D4)			49.70	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	107,745.18	107,794.88	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,745.18	107,794.88	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			107,745.18	107,794.88	0.0%
2) Ending Net Position, June 30 (E + F1e)			107,794.88	107,794.88	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	107,794.88	107,794.88	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	10,531.04		
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	97,262.26		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL ASSETS			107,794.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(must agree with line F2) (G10 + H2) - (I7 + J2)			107,794.88		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	49.70	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			49.70	0.00	-100.0%
TOTAL, REVENUES			49.70	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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 Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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					
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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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 EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			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					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			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 + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	49.70	0.00	-100.0%
5) TOTAL REVENUES			49.70	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			49.70	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			49.70	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	107,745.18	107,794.88	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,745.18	107,794.88	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			107,745.18	107,794.88	0.0%
2) Ending Net Position, June 30 (E + F1e)			107,794.88	107,794.88	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	107,794.88	107,794.88	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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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)	5,683.63	5,665.89	6,187.31	5,777.29	5,777.00	6,023.91
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)	5,683.63	5,665.89	6,187.31	5,777.29	5,777.00	6,023.91
5. District Funded County Program ADA						
a. County Community Schools	0.57	0.57	0.00			
b. Special Education-Special Day Class	4.50	4.50	0.00	0.46	0.46	0.46
c. Special Education-NPS/LCI	0.05	0.07	0.00	4.38	4.38	4.38
d. Special Education Extended Year				0.46	0.46	0.46
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)	5.12	5.14	0.00	5.30	5.30	5.30
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,688.75	5,671.03	6,187.31	5,782.59	5,782.30	6,029.21
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	937.87	933.71	970.30	989.89	989.89	989.89
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	937.87	933.71	970.30	989.89	989.89	989.89
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	937.87	933.71	970.30	989.89	989.89	989.89

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	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	4,266,886.00		4,266,886.00			4,266,886.00
Work in Progress	1,497,103.00	(486,927.00)	1,010,176.00	2,240,000.00	800,000.00	2,450,176.00
Total capital assets not being depreciated	5,763,989.00	(486,927.00)	5,277,062.00	2,240,000.00	800,000.00	6,717,062.00
Capital assets being depreciated:						
Land Improvements	37,040,251.00	58,642.00	37,098,893.00	2,400,000.00		39,498,893.00
Buildings	154,793,769.00	297,957.00	155,091,726.00	5,600,000.00		160,691,726.00
Equipment	8,725,664.00	(649,460.00)	8,076,204.00	3,664,000.00		11,740,204.00
Total capital assets being depreciated	200,559,684.00	(292,861.00)	200,266,823.00	11,664,000.00	0.00	211,930,823.00
Accumulated Depreciation for:						
Land Improvements	(20,819,046.00)	(76,813.00)	(20,895,859.00)	(2,500,000.00)		(23,395,859.00)
Buildings	(89,592,467.00)	292,361.00	(89,300,106.00)	(4,500,000.00)		(93,800,106.00)
Equipment	(6,879,503.00)	317,579.00	(6,561,924.00)	(165,000.00)		(6,726,924.00)
Total accumulated depreciation	(117,291,016.00)	533,127.00	(116,757,889.00)	(7,165,000.00)	0.00	(123,922,889.00)
Total capital assets being depreciated, net excluding lease assets	83,268,668.00	240,266.00	83,508,934.00	4,499,000.00	0.00	88,007,934.00
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	89,032,657.00	(246,661.00)	88,785,996.00	6,739,000.00	800,000.00	94,724,996.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	56,833.00		56,833.00			56,833.00
Total capital assets being depreciated	56,833.00	0.00	56,833.00	0.00	0.00	56,833.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(54,412.00)		(54,412.00)			(54,412.00)
Total accumulated depreciation	(54,412.00)	0.00	(54,412.00)	0.00	0.00	(54,412.00)
Total capital assets being depreciated, net excluding lease assets	2,421.00	0.00	2,421.00	0.00	0.00	2,421.00
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	2,421.00	0.00	2,421.00	0.00	0.00	2,421.00

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	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	60,834,322.00		60,834,322.00		7,536,267.00	53,298,055.00	9,360,100.00
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	88,941,041.00		88,941,041.00			88,941,041.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	455,738.00		455,738.00	32,743.00		488,481.00	15,000.00
Governmental activities long-term liabilities	150,231,101.00	0.00	150,231,101.00	32,743.00	7,536,267.00	142,727,577.00	9,375,100.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	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)	50,699,642.94		50,699,642.94			49,514,691.39
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	7,447.09		7,447.09			6,878.99
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)	5,688.75	252.37	5,941.12	5,782.59	256.75	6,039.34
2. Total Charter Schools ADA (Form A, Line C9)	937.87		937.87	989.89		989.89
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			6,878.99			7,029.23
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2021-22 Actual			2022-23 Budget		
1. Homeowners' Exemption (Object 8021)	234,329.66		234,329.66	230,000.00		230,000.00
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)	35,497,399.44		35,497,399.44	35,500,000.00		35,500,000.00
5. Unsecured Roll Taxes (Object 8042)	1,367,429.11		1,367,429.11	1,325,000.00		1,325,000.00
6. Prior Years' Taxes (Object 8043)	(288,795.14)		(288,795.14)	0.00		0.00
7. Supplemental Taxes (Object 8044)	1,494,857.39		1,494,857.39	1,100,000.00		1,100,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	3,989,728.00		3,989,728.00	3,600,000.00		3,600,000.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	4,230,048.55		4,230,048.55	900,000.00		900,000.00
12. Parcel Taxes (Object 8621)	1,957,643.43		1,957,643.43	1,980,000.00		1,980,000.00
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)	48,482,640.44	0.00	48,482,640.44	44,635,000.00	0.00	44,635,000.00
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)	48,482,640.44	0.00	48,482,640.44	44,635,000.00	0.00	44,635,000.00

	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)			834,888.58			880,144.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	3,595,828.25		3,595,828.25	3,603,000.00		3,603,000.00
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)	3,595,828.25	0.00	4,430,716.83	3,603,000.00	0.00	4,483,144.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	28,367,435.00	858,996.00	29,226,431.00	37,920,823.00	1,123,945.00	39,044,768.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	56,628.00	(243.00)	56,385.00	92,000.00	0.00	92,000.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	28,424,063.00	858,753.00	29,282,816.00	38,012,823.00	1,123,945.00	39,136,768.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	108,889,461.52	3,463,383.02	112,352,844.54	107,638,871.00	3,610,767.00	111,249,638.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	151,796.47	7,620.28	159,416.75	204,000.00	6,000.00	210,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT			2021-22 Actual			2022-23 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			50,699,642.94			49,514,691.39
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9237			1.0218
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			49,514,691.39			54,413,967.09
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			48,482,640.44			44,635,000.00
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)			825,478.80			843,507.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			5,462,767.78			14,262,111.09
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			5,462,767.78			14,262,111.09
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])			76,651.56			111,387.19
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			48,559,292.00			44,746,387.19
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)			5,386,116.22			14,150,723.90
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			48,559,292.00			
b. State Subventions (Line D8)			5,386,116.22			
c. Less: Excluded Appropriations (Line C23)			4,430,716.83			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			49,514,691.39			

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)	2021-22 Actual			2022-23 Budget		
12. Appropriations Subject to the Limit (Line D9d)			49,514,691.39			54,413,967.09

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

Adjustments to include the information from Live Oak Charter School were made.

Chris Thomas
Gann Contact Person

707-778-7621
Contact Phone Number

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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	44,616,434.69	301	0.00	303	44,616,434.69	305	702,823.17		307	43,913,611.52	309		
2000 - Classified Salaries	14,300,462.82	311	22,181.30	313	14,278,281.52	315	609,427.15		317	13,668,854.37	319		
3000 - Employee Benefits	26,716,466.33	321	21,711.99	323	26,694,754.34	325	551,815.56		327	26,142,938.78	329		
4000 - Books, Supplies Equip Replace. (6500)	8,795,193.32	331	505,965.64	333	8,289,227.68	335	3,951,989.49		337	4,337,238.19	339		
5000 - Services . . . & 7300 - Indirect Costs	10,642,347.00	341	(10,616.67)	343	10,652,963.67	345	3,139,457.76		347	7,513,505.91	349		
TOTAL					104,531,661.90	365	TOTAL					95,576,148.77	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS			55,746,125.55
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.			58.33%
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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.33%
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).	95,576,148.77
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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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	105,523,280.58
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,492,925.96
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	199,033.69
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,841,525.50
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	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	510,726.47
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)				4,551,285.66
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)				94,479,068.96

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)		6,604.74
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,304.74
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.)	84,880,368.87	11,841.01
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)	84,880,368.87	11,841.01
B. Required effort (Line A.2 times 90%)	76,392,331.98	10,656.91
C. Current year expenditures (Line I.E and Line II.B)	94,479,068.96	14,304.74
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

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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) 2,920,587.20
- 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) 82,697,867.84

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) 3.53%

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)	3,616,091.39
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	871,108.56
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	365,829.14
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,853,029.09
9. Carry-Forward Adjustment (Part IV, Line F)	626,516.68
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,479,545.77

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	60,744,251.07
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,397,028.04
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,336,994.87
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	753,692.09
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	209,098.72
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	340,225.69
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,033,937.09
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)	54,816.72
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)	49,022.49
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)	9,997,602.51
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)	1,959,024.16
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)	1,516,629.65
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)	98,392,323.10

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) 4.93%

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) 5.57%

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>4,853,029.09</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(251,462.56)</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 (4.04%) times Part III, Line B19); zero if negative	<u>626,516.68</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.04%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.3%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>626,516.68</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>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>626,516.68</u>

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Approved indirect cost rate: 4.04%
 Highest rate used in any program: 9.30%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	13,186.78	532.74	4.04%
01	3010	462,185.79	18,672.31	4.04%
01	3182	304,061.38	12,284.08	4.04%
01	3310	1,555,879.36	62,857.16	4.04%
01	3315	68,827.00	2,781.00	4.04%
01	3550	(9,192.92)	(854.76)	9.30%
01	4035	107,384.65	4,338.00	4.04%
01	4127	26,422.37	528.44	2.00%
01	4203	93,156.60	1,863.13	2.00%
01	6010	50,075.51	2,020.00	4.03%
01	6387	298,944.68	10,041.73	3.36%
01	6388	13,706.45	548.26	4.00%
01	6500	16,576,479.78	786,296.61	4.74%
01	6520	129,502.84	5,223.78	4.03%
01	6537	128,238.01	5,180.81	4.04%
01	6546	594,176.35	24,004.72	4.04%
01	6690	67,444.90	1,516.47	2.25%
01	7422	1,494,987.77	60,396.00	4.04%
01	9010	4,796,773.82	273.68	0.01%
11	6371	2,937.50	118.67	4.04%
11	6391	1,593,808.41	64,389.86	4.04%
11	9010	115,888.93	424.00	0.37%
13	5310	1,426,258.93	57,621.00	4.04%
13	5460	0.00	369.72	N/A
13	5465	0.00	4,728.95	N/A

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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	316,134.82		726,693.37	1,042,828.19
2. State Lottery Revenue	8560	1,310,594.00		606,586.44	1,917,180.44
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)		1,626,728.82	0.00	1,333,279.81	2,960,008.63
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	702,823.17			702,823.17
2. Classified Salaries	2000-2999	18,214.24			18,214.24
3. Employee Benefits	3000-3999	250,795.71			250,795.71
4. Books and Supplies	4000-4999	52,579.47		483,595.20	536,174.67
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	59,312.04			59,312.04
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	3,827.03			3,827.03
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)		1,087,551.66	0.00	483,595.20	1,571,146.86
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	539,177.16	0.00	849,684.61	1,388,861.77
D. COMMENTS:					

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

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

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Goal	Program/Activity	Direct Costs			Subtotal (col. 1 + 2) Column 3	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					
Instructional Goals								
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	57,174,183.21	10,437,500.20	67,611,683.41	3,660,094.52			71,271,777.93
3100	Alternative Schools	32.96	0.00	32.96	1.78			34.74
3200	Continuation Schools	2,349,866.19	505,850.63	2,855,716.82	154,591.53			3,010,308.35
3300	Independent Study Centers	1,021,330.06	459,470.90	1,480,800.96	80,161.76			1,560,962.72
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	361,921.34	0.00	361,921.34	19,592.27			381,513.61
4110	Regular Education, Adult	0.00	0.00	0.00	0.00			0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00			0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00			0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00			0.00
4760	Bilingual	0.00	0.00	0.00	0.00			0.00
4850	Migrant Education	0.00	0.00	0.00	0.00			0.00
5000-5999	Special Education	22,234,286.69	3,433,978.66	25,668,265.35	1,389,527.26			27,057,792.61
6000	Regional Occupational Ctr/Prg (ROC/P)	827,101.06	333,550.00	1,160,651.06	62,830.75			1,223,481.81
Other Goals								
7110	Nonagency - Educational	0.00	0.00	0.00	0.00			0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00			0.00
8100	Community Services	4,957.04	0.00	4,957.04	268.34			5,225.38
8500	Child Care and Development Services	204,470.20	0.00	204,470.20	11,068.80			215,539.00
Other Costs								
----	Food Services						8,649.95	8,649.95
----	Enterprise						340,225.69	340,225.69
----	Facilities Acquisition & Construction						231,035.74	231,035.74
----	Other Outgo						97,546.00	97,546.00
Other Funds								
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	246,839.24			246,839.24
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(127,652.20)			(127,652.20)
----	Total General Fund and Charter Schools Funds Expenditures	84,178,148.75	15,170,350.39	99,348,499.14	5,497,324.05	677,457.38		105,523,280.57

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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	0.00	0.00
1110	Regular Education, K-12	42,050,235.26	1,124,603.31	1,115,417.67	5,239,035.93	6,175,551.52	36,427.50	753,692.09			679,219.93	0.00	57,174,183.21
3100	Alternative Schools	32.96	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	32.96
3200	Continuation Schools	1,450,100.21	159,049.55	248.22	485,333.67	250,669.59	2,272.50	0.00			2,192.45	0.00	2,349,866.19
3300	Independent Study Centers	855,377.84	13,750.00	255.71	133,074.89	16,190.32	0.00	0.00			2,681.30	0.00	1,021,330.06
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	301,203.16	60,718.18	0.00	0.00	0.00	0.00	0.00			0.00	0.00	361,921.34
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	15,955,298.15	2,105,784.19	444.70	10,245.80	2,694,392.13	1,397,946.12	0.00			70,175.60	0.00	22,234,286.69
6000	R0C/P	827,101.06	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	827,101.06
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	4,957.04	0.00	0.00	0.00	4,957.04
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	204,141.68	0.00	328.52	0.00	204,470.20
Total Direct Charged Costs		61,439,348.64	3,463,905.23	1,116,366.30	5,867,690.29	9,136,803.56	1,436,646.12	753,692.09	209,098.72	0.00	754,597.80	0.00	84,178,148.75

* Functions 7100-7199 for goals 8100 and 8500

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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	0.00
1110	Regular Education, K-12	1,141,440.16	6,658,893.29	2,637,166.75	10,437,500.20	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	41,047.63	332,944.66	131,858.34	505,850.63	
3300	Independent Study Centers	25,654.77	310,748.35	123,067.78	459,470.90	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	304,305.11	2,241,827.41	887,846.14	3,433,978.66	
6000	ROC/P	23,681.33	221,963.11	87,905.56	333,550.00	
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	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	0.00
--	Cafeteria (Funds 13 and 61)		0.00			0.00
Total Allocated Support Costs		1,536,129.00	9,766,376.82	3,867,844.57	15,170,350.39	

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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)	1,033,937.09
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,670,908.11
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	920,131.05
5	Total Central Administration Costs in General Fund and Charter Schools Funds	5,624,976.25
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	84,178,148.75
2	Total Allocated Costs (from Form PCR, Column 2, Total)	15,170,350.39
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	99,348,499.14
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,959,024.16
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,600,753.33
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	4,559,777.49
D. Total Direct Charged and Allocated Costs (B3 + C5)		103,908,276.63
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.41%

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

49 40246 0000000
Form PCR

Petaluma City Elementary/Joint Union High
Sonoma County

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)	8,649.95				8,649.95
Enterprise (Objects 1000-5999, 6400-6910)		340,225.69			340,225.69
Facilities Acquisition & Construction (Objects 1000-6600)			231,035.74		231,035.74
Other Outgo (Objects 1000-7999)				97,546.00	97,546.00
Total Other Costs	8,649.95	340,225.69	231,035.74	97,546.00	677,457.38

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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)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	791,611.25	437,454.97	0.00	307,062.78	9,766,376.83	0.00	3,867,844.57
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	289.20	289.20	289.20	289.20	300.00	300.00	300.00
3100 Alternative Schools							
3200 Continuation Schools	10.40	10.40	10.40	10.40	15.00	15.00	15.00
3300 Independent Study Centers	6.50	6.50	6.50	6.50	14.00	14.00	14.00
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)	77.10	77.10	77.10	77.10	101.00	101.00	101.00
6000 ROC/P	6.00	6.00	6.00	6.00	10.00	10.00	10.00
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	389.20	389.20	389.20	389.20	440.00	440.00	440.00

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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	(16,524.68)	0.00	(127,652.20)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,337,514.92	3,568,283.32
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	605.27	0.00	64,932.53	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							122.22	65,206.08
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	15,919.41	0.00	62,719.67	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							13,751.20	70,498.66
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							29,780.09	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							119,178.55	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,195,518.40	29,780.09
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00		
							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							37,931.77	29.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	16,524.68	(16,524.68)	127,652.20	(127,652.20)	0.00	0.00	3,733,797.15	3,733,797.15

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Unaudited Actuals
2021-22 Unaudited Actuals
Technical Review Checks

Petaluma City Elementary/Joint Union High
County

Sonoma

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	3550	8290	-10,047.68

Explanation:Due to Prior Year Adjustment with CTEIG approved by CDE.

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

FUND	RESOURCE	VALUE
01	3550	-10,047.68

Explanation:Due to Prior Year adjustment - CTEIG approved by CDE.

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

FUND	RESOURCE	FUNCTION	VALUE
01	3550	2130	-14,617.76

Explanation:Due to Prior Year Adjustment approved by CDE (CTEIG).

01	3550	7200-7600	-854.76
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Explanation:Due to Prior Year adjustment approved by CDE.

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is

contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

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

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

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

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

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

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

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

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

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

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary changes. EXCEPTION

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

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

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

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

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

be provided.

PASSED

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

PASSED

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

PASSED

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

PASSED

EXPORT CHECKS

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

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

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

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

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

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

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

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

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

Checks Completed.

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Unaudited Actuals
2022-23 Budget
Technical Review Checks

Petaluma City Elementary/Joint Union High
County

Sonoma

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

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

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	6266	-349,271.00
Explanation: This is due to closing process and will be cleared at 1st Interim.		
Total of negative resource balances for Fund 01		-349,271.00

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

FUND	RESOURCE	OBJECT	VALUE
01	6266	9790	-349,271.00
Explanation: This is created by closing process and will be cleared by 1st Interim.			

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

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

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

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

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

Checks Completed.