

**Oroville City Elementary
School District
Unaudited Actuals
2021-22**

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OROVILLE CITY ELEMENTARY SCHOOL DISTRICT

2795 YARD STREET, OROVILLE, CA 95966-5113

(530) 532-3000 • www.ocesd.org

Summary & Assumptions



OROVILLE CITY ELEMENTARY SCHOOL DISTRICT

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October 19, 2022

2021-22 Unaudited Actuals Overview

I am pleased to present the 2021-22 Unaudited Actuals for Board approval. The Unaudited Actuals is a presentation of the closed books for 2021-22 fiscal year prior to auditor review. The auditor review will follow and may lead to further adjustments prior to auditor certification.

You will find, after reviewing the financial documents that Oroville City Elementary School District is able to meet its financial commitments and passes each of the required tests.

2021-22 Ending Balances

The Unaudited Actuals ending balances exceeded the Estimated Actuals calculation by \$3.16M in unrestricted and \$700K in restricted. These differences can be attributed to the following:

Unrestricted

- With auditor approval, we found additional expenses to move into ESSER II COVID funds, freeing up funds in Unrestricted. The intent is to use the funds for the facilities projects as outlined in our ESSER plan. This accounts for almost all of the \$3.16M additional carryover.
- Not every budgeted expense was completely spent creating some additional carry over. This is to be expected each year.

Required Tests

Oroville City Elementary School District was able to pass all of the tests performed with the Unaudited Actuals without deficiencies. This demonstrates that Oroville City Elementary School District is spending funds appropriately and maintaining the level of support required by State and Federal regulations.

Summary

The 2021-22 Oroville City Elementary School District Unaudited Actuals demonstrate that we are able to meet all of our financial obligation. I believe the Unaudited Actuals are accurate and complete.

Sincerely,

Andrew James
Assistant Superintendent, Business

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)	64.07%
	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	MOE Met
GANN	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	
	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 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.	\$13,643,956.39 \$13,643,956.39
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	5.41%

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Oct 19, 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:

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ADA – Average Daily Attendance. This number is used to determine the amount of funding to be received by OCESD Schools and is calculated by dividing the total student days of attendance divided by total instruction days to date.

Accrual Basis – The basis of accounting under which revenues are recorded when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

Appropriation - Authorization to make expenditures and to incur obligations for specific purposes.

Balance Sheet – A summarized statement, as of a given date, of the financial position of the OCESD showing assets, liabilities, reserves, and fund balance.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

Budgetary Control – The control or management of the business affairs of the OCESD in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

BSSP (Butte Schools Self-Funded Programs) – Provides health benefits for OCESD certificated and classified staff. Also provides property and liability insurance.

CalPERS - California Public Employees' Retirement System

CalSTRS - California State Teacher's Retirement System

Capital Outlay – Expenditures that result in the acquisition of or addition to fixed assets.

CDE – California Department of Education

Classification, Function – As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, regular instruction, special education, vocational education, or operation and maintenance of plant.

Classification, Object – As applied to expenditures, this term has reference to an article or service received; for example, salaries, employee benefits or supplies.

Coding – A system of numbering accounts, entries, invoices, vouchers, etc. in such a manner that the symbol used reveals certain required information.

COLA – Cost of living adjustment.

Common Core State Standards (CCSS) – a national, single set of educational standards for math and English language arts for Kindergarten through grade 12.

Contracted Services – Labor, material and other costs for services rendered by personnel who are not on the payroll.

CSAM – California Schools Accounting Manual.

Deferrals – A delay in a cash payment from the State or Federal Government to the school district

DOF – Department of Finance

EIA – Economic Impact Aid. A formerly restricted program that is now included in the Local Control Funding Formula.

EL – English Learner (replaces ELL and LEP)

EPA – Education Protection Account. Revenues from temporary tax increases as a result of the passage of Proposition 30. These revenues will offset state aid toward school district revenue limits. A portion of the taxes generated by the EPA will start to expire in 2016-17.

Encumbrance Accounting - A system or procedure, which involves giving recognition in the financial records for the issuance of purchase orders in advance of any liability or payment. Encumbrances cease to exist once the goods are received and the related invoice is paid.

Entitlement – A restricted revenue source similar to a grant. Entitlements are considered earned when received or awarded.

Equipment – Those movable items used for operation that are of a non-expendable nature and cost in excess of \$500.

ERATE – For qualifying local education agencies, this program provides financial assistance to districts for telecommunications and internal connections costs.

ERT – Economic Recovery Target.

Escape – The financial software program currently in use.

ESSER- Elementary and Secondary Emergency Relief

Expenditures - This includes total charges incurred, whether paid or unpaid, for current costs, capital outlay, and debt repayment.

FCMAT – Fiscal Crisis Management Advisory Team. This organization provides fiscal advice, professional development and management assistance to local education agencies.

Fiscal Period – The end of the period of which the OCESD determines its financial position and the results of its operation. The fiscal year begins on July 1 and ends on June 30.

FRPM – Free and Reduced-Price Meals

Fund – Resources set aside for specific activities of OCESD. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them.

Fund Balance – The excess of assets of a fund over its liabilities.

Grant – A funding source to be used for a specific purpose, activity or facility. Revenue is recognized when expenditures are made and recorded.

GAAP – Generally Accepted Accounting Principles.

GASB – Governmental Accounting Standards Board.

Indirect Costs – Agency-wide general management costs consisting of administrative activities for the general operation of the agency (i.e., accounting, budgeting, personnel services, payroll preparation, etc.). It is calculated using SACS, then approved by CDE.

LAO – Legislative Analyst's Office

LCAP - Local Control Accountability Plan. Spending plans brought about by LCFF that California districts must prepare to outline annual goals for all students and those in significant subgroups, along with action plans for achieving goals.

LCFF – Local Control Funding Formula. New formula adopted by the state legislature beginning in fiscal year 2013-14. Revenue limits and categorical programs are replaced by base grants, supplemental grants and concentration grants over a phase-in period.

LEP – Limited English Proficient.

MAA – Medi-Cal Administrative Activities.

MPP – Minimum Proportionality Percentage. Formula that demonstrates the percentage needed to increase or improve services for unduplicated pupils in proportion to the increase in supplemental and concentration grant funds.

MYP – Multiyear Projection.

OPEB – Other Post-Employment Benefits.

OPSC – Office of Public Schools Construction.

Program – The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Separate budgets within the general budget are maintained for each program.

Projection Pro – Financial software for multiyear budget and cash flow projections.

Reserve for Economic Uncertainties – That portion of the fund balance, which has been set aside to provide for emergencies or economic events, such as revenue shortfalls, which could not be anticipated.

Restricted – Programs or activities, which are legally restricted to specific purposes. This category includes, but is not limited to, all federal programs, special education and state categorical programs.

SAB – State Allocation Board.

SACS – Standardized Account Code Structure.

SELPA – Special Education Local Plan Area.

SSC – School Services of California, Inc. This agency provides local education agencies with fiscal advice, management assistance and advocacy services.

TRANS – Tax and Revenue Anticipation Notes is a temporary borrowing to improve cash flow and are repaid from property tax revenues collected during the same year.

Unrestricted – All programs or activities that are not restricted.



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Fund 01: General Fund

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		25,261,998.85	0.00	25,261,998.85	23,759,709.00	0.00	23,759,709.00	-5.9%
2) Federal Revenue	8100-8299		183,810.43	5,551,738.38	5,735,548.81	86,973.00	7,480,209.00	7,567,182.00	31.9%
3) Other State Revenue	8300-8599		1,716,063.83	2,672,085.99	4,388,149.82	389,785.00	2,428,137.00	2,817,922.00	-35.8%
4) Other Local Revenue	8600-8799		41,291.42	1,676,865.27	1,718,156.69	294,552.00	2,336,161.00	2,630,713.00	53.1%
5) TOTAL, REVENUES			27,203,164.53	9,900,689.64	37,103,854.17	24,531,019.00	12,244,507.00	36,775,526.00	-0.9%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		8,943,191.51	4,174,738.78	13,117,930.29	9,017,268.00	3,476,057.00	12,493,325.00	-4.8%
2) Classified Salaries	2000-2999		2,500,905.56	2,234,965.84	4,735,871.40	2,581,731.00	2,164,050.00	4,745,781.00	0.2%
3) Employee Benefits	3000-3999		4,492,994.65	2,565,646.98	7,058,641.63	4,901,187.00	3,967,640.00	8,868,827.00	25.6%
4) Books and Supplies	4000-4999		631,652.11	1,722,168.73	2,353,820.84	390,746.00	958,046.00	1,348,792.00	-42.7%
5) Services and Other Operating Expenditures	5000-5999		(76,287.15)	3,497,962.16	3,421,675.01	2,816,004.00	2,127,653.00	4,943,657.00	44.5%
6) Capital Outlay	6000-6999		82,464.62	285,221.95	367,686.57	2,000.00	4,046,169.00	4,048,169.00	1001.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		183,238.00	1,029,468.50	1,212,706.50	55,473.00	1,526,631.00	1,582,104.00	30.5%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(473,181.00)	419,617.00	(53,564.00)	(486,871.00)	393,628.00	(93,243.00)	74.1%
9) TOTAL, EXPENDITURES			16,284,978.30	15,929,789.94	32,214,768.24	19,277,538.00	18,659,874.00	37,937,412.00	17.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,918,186.23	(6,029,100.30)	4,889,085.93	5,253,481.00	(6,415,367.00)	(1,161,886.00)	-123.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		(935,735.41)	0.00	(935,735.41)	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		38,706.59	0.00	38,706.59	974,442.00	281,384.00	1,255,826.00	3144.5%
2) Other Sources/Uses									
a) Sources	8930-8979		533,090.00	0.00	533,090.00	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(6,135,672.72)	6,135,672.72	0.00	(5,900,180.00)	5,900,180.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,577,024.72)	6,135,672.72	(441,352.00)	(6,874,622.00)	5,618,796.00	(1,255,826.00)	184.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,341,161.51	106,572.42	4,447,733.93	(1,621,141.00)	(796,571.00)	(2,417,712.00)	-154.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,549,427.72	2,148,130.72	8,697,558.44	10,892,652.90	2,284,339.86	13,176,992.76	51.5%
b) Audit Adjustments		9793	2,063.67	29,636.72	31,700.39	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,551,491.39	2,177,767.44	8,729,258.83	10,892,652.90	2,284,339.86	13,176,992.76	51.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,551,491.39	2,177,767.44	8,729,258.83	10,892,652.90	2,284,339.86	13,176,992.76	51.0%
2) Ending Balance, June 30 (E + F1e)			10,892,652.90	2,284,339.86	13,176,992.76	9,271,511.90	1,487,768.86	10,759,280.76	-18.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50.00	0.00	50.00	50.00	0.00	50.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	31,549.00	0.00	31,549.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,284,339.86	2,284,339.86	0.00	2,294,383.85	2,294,383.85	0.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	966,443.00	0.00	966,443.00	1,138,122.00	0.00	1,138,122.00	17.8%
Unassigned/Unappropriated Amount		9790	9,894,610.90	0.00	9,894,610.90	8,133,339.90	(806,614.99)	7,326,724.91	-26.0%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury		9110	12,895,703.41	1,986,661.30	14,882,364.71				
1) Fair Value Adjustment to Cash in County Treasury		9111	(513,544.02)	0.00	(513,544.02)				
b) in Banks		9120	10,000.00	34,714.10	44,714.10				
c) in Revolving Cash Account		9130	50.00	0.00	50.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposil		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	85,026.00	3,730,429.79	3,815,455.79				
5) Due from Other Funds		9310	189,090.52	0.00	189,090.52				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	31,549.00	0.00	31,549.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			12,697,874.91	5,751,805.19	18,449,680.10				
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	1,655,325.42	640,310.12	2,295,635.54				
2) Due to Grantor Governments		9590	111,190.00	2,827,155.21	2,938,345.21				
3) Due to Other Funds		9610	38,706.59	0.00	38,706.59				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			1,805,222.01	3,467,465.33	5,272,687.34				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			10,892,652.90	2,284,339.86	13,176,992.76				

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	12,641,042.51	0.00	12,641,042.51	19,622,804.00	0.00	19,622,804.00	55.2%
Education Protection Account State Aid - Current Year		8012	8,957,854.00	0.00	8,957,854.00	0.00	0.00	0.00	-100.0%
State Aid - Prior Years		8019	(637,176.00)	0.00	(637,176.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	47,162.56	0.00	47,162.56	60,492.00	0.00	60,492.00	28.3%
Timber Yield Tax		8022	27,369.35	0.00	27,369.35	12,297.00	0.00	12,297.00	-55.1%
Other Subventions/In-Lieu Taxes		8029	2,719.16	0.00	2,719.16	2,756.00	0.00	2,756.00	1.4%
County & District Taxes									
Secured Roll Taxes		8041	4,037,489.45	0.00	4,037,489.45	3,939,817.00	0.00	3,939,817.00	-2.4%
Unsecured Roll Taxes		8042	265,161.52	0.00	265,161.52	290,663.00	0.00	290,663.00	9.6%
Prior Years' Taxes		8043	9,488.12	0.00	9,488.12	8,494.00	0.00	8,494.00	-10.5%
Supplemental Taxes		8044	193,496.99	0.00	193,496.99	178,368.00	0.00	178,368.00	-7.8%
Education Revenue Augmentator Fund (ERAF)		8045	(737,838.00)	0.00	(737,838.00)	(907,015.00)	0.00	(907,015.00)	22.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,058,652.19	0.00	1,058,652.19	1,236,007.00	0.00	1,236,007.00	16.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			25,865,421.85	0.00	25,865,421.85	24,444,683.00	0.00	24,444,683.00	-5.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(603,423.00)	0.00	(603,423.00)	(684,974.00)	0.00	(684,974.00)	13.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,261,998.85	0.00	25,261,998.85	23,759,709.00	0.00	23,759,709.00	-5.9%
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	570,353.86	570,353.86	0.00	692,898.00	692,898.00	21.5%
Special Education Discretionary Grants		8182	0.00	39,679.27	39,679.27	0.00	30,829.00	30,829.00	-22.3%
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		1,096,574.21	1,096,574.21		1,026,094.00	1,026,094.00	-6.4%
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		109,635.00	109,635.00		97,400.00	97,400.00	-11.2%
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		12,572.37	12,572.37		18,428.00	18,428.00	46.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		174,628.50	174,628.50		107,927.00	107,927.00	-38.2%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	183,810.43	3,548,295.17	3,732,105.60	86,973.00	5,506,633.00	5,593,606.00	49.9%
TOTAL, FEDERAL REVENUE			183,810.43	5,551,738.38	5,735,548.81	86,973.00	7,480,209.00	7,567,182.00	31.9%
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	0.00	90,573.00	90,573.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	72,598.00	0.00	72,598.00	72,598.00	0.00	72,598.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	464,913.13	251,074.81	715,987.94	317,187.00	126,486.00	443,673.00	-38.0%
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		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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		15,206.00	15,206.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,178,552.70	2,315,232.18	3,493,784.88	0.00	2,301,651.00	2,301,651.00	-34.1%
TOTAL, OTHER STATE REVENUE			1,716,063.83	2,672,085.99	4,388,149.82	389,785.00	2,428,137.00	2,817,922.00	-35.8%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	167,089.35	0.00	167,089.35	72,000.00	0.00	72,000.00	-56.9%
Interest		8660	57,794.69	0.00	57,794.69	45,077.00	0.00	45,077.00	-22.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(582,808.51)	0.00	(582,808.51)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	183,533.87	(453,436.98)	(269,903.11)	174,111.00	361,085.00	535,196.00	-298.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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	215,682.02	85,132.25	300,814.27	3,364.00	134,000.00	137,364.00	-54.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,045,170.00	2,045,170.00		1,841,076.00	1,841,076.00	-10.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			41,291.42	1,676,865.27	1,718,156.69	294,552.00	2,336,161.00	2,630,713.00	53.1%
TOTAL, REVENUES			27,203,164.53	9,900,689.64	37,103,854.17	24,531,019.00	12,244,507.00	36,775,526.00	-0.9%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	7,446,872.17	3,120,411.33	10,567,283.50	7,552,125.00	2,438,920.00	9,991,045.00	-5.5%
Certificated Pupil Support Salaries		1200	357,463.83	792,835.01	1,150,298.84	365,883.00	799,588.00	1,165,471.00	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,138,855.51	261,492.44	1,400,347.95	1,099,260.00	237,549.00	1,336,809.00	-4.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,943,191.51	4,174,738.78	13,117,930.29	9,017,268.00	3,476,057.00	12,493,325.00	-4.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	37,255.32	1,493,792.89	1,531,048.21	123,019.00	1,560,991.00	1,684,010.00	10.0%
Classified Support Salaries		2200	1,107,542.13	440,602.44	1,548,144.57	984,529.00	436,328.00	1,420,857.00	-8.2%
Classified Supervisors' and Administrators' Salaries		2300	163,097.04	103,988.33	267,085.37	169,041.00	103,440.00	272,481.00	2.0%
Clerical, Technical and Office Salaries		2400	1,042,743.80	166,044.77	1,208,788.57	1,047,169.00	63,291.00	1,110,460.00	-8.1%
Other Classified Salaries		2900	150,267.27	30,537.41	180,804.68	257,973.00	0.00	257,973.00	42.7%
TOTAL, CLASSIFIED SALARIES			2,500,905.56	2,234,965.84	4,735,871.40	2,581,731.00	2,164,050.00	4,745,781.00	0.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,409,895.70	630,042.32	2,039,938.02	1,666,674.00	2,001,868.00	3,668,542.00	79.8%
PERS		3201-3202	547,433.75	457,743.03	1,005,176.78	635,573.00	539,219.00	1,174,792.00	16.9%
OASDI/Medicare/Alternative		3301-3302	290,417.03	230,332.36	520,749.39	315,976.00	211,435.00	527,411.00	1.3%
Health and Welfare Benefits		3401-3402	1,726,461.20	955,010.66	2,681,471.86	1,820,075.00	988,100.00	2,808,175.00	4.7%
Unemployment Insurance		3501-3502	53,226.23	29,862.51	83,088.74	57,440.00	27,632.00	85,072.00	2.4%
Workers' Compensation		3601-3602	326,160.28	184,572.41	510,732.69	263,451.00	130,419.00	393,870.00	-22.9%
OPEB, Allocated		3701-3702	139,287.78	78,070.85	217,358.63	141,886.00	68,954.00	210,840.00	-3.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	112.68	12.84	125.52	112.00	13.00	125.00	-0.4%
TOTAL, EMPLOYEE BENEFITS			4,492,994.65	2,565,646.98	7,058,641.63	4,901,187.00	3,967,640.00	8,868,827.00	25.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	27,280.79	27,280.79	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	631,652.11	1,694,887.94	2,326,540.05	263,372.00	777,396.00	1,040,768.00	-55.3%

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	0.00	0.00	0.00	127,374.00	180,650.00	308,024.00	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			631,652.11	1,722,168.73	2,353,820.84	390,746.00	958,046.00	1,348,792.00	-42.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	518,744.00	73,906.16	592,650.16	690,000.00	1,235,513.00	1,925,513.00	224.9%
Travel and Conferences		5200	20,498.56	16,204.79	36,703.35	23,196.00	39,088.00	62,284.00	69.7%
Dues and Memberships		5300	1,689.00	0.00	1,689.00	12,280.00	350.00	12,630.00	647.8%
Insurance		5400 - 5450	422,787.00	0.00	422,787.00	449,109.00	0.00	449,109.00	6.2%
Operations and Housekeeping Services		5500	960,391.42	0.00	960,391.42	852,840.00	0.00	852,840.00	-11.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,759.60	44,543.89	98,303.49	61,334.00	96,700.00	158,034.00	60.8%
Transfers of Direct Costs		5710	(2,845,103.96)	2,845,103.96	0.00	(197,869.00)	197,869.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	760,951.03	513,502.43	1,274,453.46	890,569.00	557,589.00	1,448,158.00	13.6%
Communications		5900	29,996.20	4,700.93	34,697.13	34,545.00	544.00	35,089.00	1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(76,287.15)	3,497,962.16	3,421,675.01	2,816,004.00	2,127,653.00	4,943,657.00	44.5%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	82,464.62	285,221.95	367,686.57	0.00	4,046,169.00	4,046,169.00	1000.4%
Equipment Replacement		6500	0.00	0.00	0.00	2,000.00	0.00	2,000.00	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			82,464.62	285,221.95	367,686.57	2,000.00	4,046,169.00	4,048,169.00	1001.0%
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	183,238.00	1,013,430.78	1,196,668.78	55,473.00	1,526,631.00	1,582,104.00	32.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	16,037.72	16,037.72	0.00	0.00	0.00	-100.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			183,238.00	1,029,468.50	1,212,706.50	55,473.00	1,526,631.00	1,582,104.00	30.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(419,617.00)	419,617.00	0.00	(393,628.00)	393,628.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(53,564.00)	0.00	(53,564.00)	(93,243.00)	0.00	(93,243.00)	74.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(473,181.00)	419,617.00	(53,564.00)	(486,871.00)	393,628.00	(93,243.00)	74.1%
TOTAL EXPENDITURES			16,284,978.30	15,929,789.94	32,214,768.24	19,277,538.00	18,659,874.00	37,937,412.00	17.8%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	(935,735.41)	0.00	(935,735.41)	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			(935,735.41)	0.00	(935,735.41)	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Func		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	281,384.00	281,384.00	New
Other Authorized Interfund Transfers Out		7619	38,706.59	0.00	38,706.59	974,442.00	0.00	974,442.00	2417.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			38,706.59	0.00	38,706.59	974,442.00	281,384.00	1,255,826.00	3144.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	533,090.00	0.00	533,090.00	0.00	0.00	0.00	-100.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			533,090.00	0.00	533,090.00	0.00	0.00	0.00	-100.0%
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	(6,135,672.72)	6,135,672.72	0.00	(5,900,180.00)	5,900,180.00	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			(6,135,672.72)	6,135,672.72	0.00	(5,900,180.00)	5,900,180.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,577,024.72)	6,135,672.72	(441,352.00)	(6,874,622.00)	5,618,796.00	(1,255,826.00)	184.5%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	25,261,998.85	0.00	25,261,998.85	23,759,709.00	0.00	23,759,709.00	-5.9%
2) Federal Revenue		8100-8299	183,810.43	5,551,738.38	5,735,548.81	86,973.00	7,480,209.00	7,567,182.00	31.9%
3) Other State Revenue		8300-8599	1,716,063.83	2,672,085.99	4,388,149.82	389,785.00	2,428,137.00	2,817,922.00	-35.8%
4) Other Local Revenue		8600-8799	41,291.42	1,676,865.27	1,718,156.69	294,552.00	2,336,161.00	2,630,713.00	53.1%
5) TOTAL, REVENUES			27,203,164.53	9,900,689.64	37,103,854.17	24,531,019.00	12,244,507.00	36,775,526.00	-0.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		11,439,128.37	7,705,619.55	19,144,747.92	11,555,782.00	9,257,175.00	20,812,957.00	8.7%
2) Instruction - Related Services	2000-2999		2,255,790.19	887,017.79	3,142,807.98	2,826,493.00	746,745.00	3,573,238.00	13.7%
3) Pupil Services	3000-3999		933,075.90	1,472,181.63	2,405,257.53	1,210,369.00	1,762,935.00	2,973,304.00	23.6%
4) Ancillary Services	4000-4999		0.00	23,387.80	23,387.80	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,423,614.29	451,719.62	1,875,333.91	1,453,128.00	414,155.00	1,867,283.00	-0.4%
8) Plant Services	8000-8999		50,131.55	4,360,395.05	4,410,526.60	2,176,293.00	4,952,233.00	7,128,526.00	61.6%
9) Other Outgo	9000-9999	Except 7600-7699	183,238.00	1,029,468.50	1,212,706.50	55,473.00	1,526,631.00	1,582,104.00	30.5%
10) TOTAL, EXPENDITURES			16,284,978.30	15,929,789.94	32,214,768.24	19,277,538.00	18,659,874.00	37,937,412.00	17.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,918,186.23	(6,029,100.30)	4,889,085.93	5,253,481.00	(6,415,367.00)	(1,161,886.00)	-123.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	(935,735.41)	0.00	(935,735.41)	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	38,706.59	0.00	38,706.59	974,442.00	281,384.00	1,255,826.00	3144.5%
2) Other Sources/Uses									
a) Sources		8930-8979	533,090.00	0.00	533,090.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,135,672.72)	6,135,672.72	0.00	(5,900,180.00)	5,900,180.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,577,024.72)	6,135,672.72	(441,352.00)	(6,874,622.00)	5,618,796.00	(1,255,826.00)	184.5%

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)			4,341,161.51	106,572.42	4,447,733.93	(1,621,141.00)	(796,571.00)	(2,417,712.00)	-154.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,549,427.72	2,148,130.72	8,697,558.44	10,892,652.90	2,284,339.86	13,176,992.76	51.5%
b) Audit Adjustments		9793	2,063.67	29,636.72	31,700.39	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,551,491.39	2,177,767.44	8,729,258.83	10,892,652.90	2,284,339.86	13,176,992.76	51.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,551,491.39	2,177,767.44	8,729,258.83	10,892,652.90	2,284,339.86	13,176,992.76	51.0%
2) Ending Balance, June 30 (E + F1e)			10,892,652.90	2,284,339.86	13,176,992.76	9,271,511.90	1,487,768.86	10,759,280.76	-18.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50.00	0.00	50.00	50.00	0.00	50.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	31,549.00	0.00	31,549.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,284,339.86	2,284,339.86	0.00	2,294,383.85	2,294,383.85	0.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	966,443.00	0.00	966,443.00	1,138,122.00	0.00	1,138,122.00	17.8%
Unassigned/Unappropriated Amount		9790	9,894,610.90	0.00	9,894,610.90	8,133,339.90	(806,614.99)	7,326,724.91	-26.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	506,535.00	506,535.00
6230	California Clean Energy Jobs Act	15,206.00	15,206.00
6266	Educator Effectiveness, FY 2021-22	498,930.00	623,663.00
6300	Lottery: Instructional Materials	363,115.22	489,601.22
6536	Special Ed: Dispute Prevention and Dispute Resolution	34,168.00	34,168.00
6537	Special Ed: Learning Recovery Support	76,192.01	0.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	90,573.00	0.00
7311	Classified School Employee Professional Development Block Grant	10,787.48	0.48
7420	State Learning Loss Mitigation Funds	69,967.61	69,967.61
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.81	0.81
8210	Student Activity Funds	34,935.35	34,935.35
9010	Other Restricted Local	583,929.38	520,306.38
Total, Restricted Balance		2,284,339.86	2,294,383.85

As of 06/30/2022			Fiscal Year 2021/22 Actuals			
Resource		Beginning Balance	Revenue Activity	Expense Activity	Net Activity	Resulting Balance
Fund 01 - GeneralFund						
0000	UnRestrictedResource	5,591,313.26	6,334,644.59	3,189,358.75	3,145,285.84	8,736,599.10
0010	S&C	.00	4,563,045.66	3,664,152.01	898,893.65	898,893.65
0011	MAA	604,066.25	183,810.43	.00	183,810.43	787,876.68
0012	OneTime	.00	200.00	.00	200.00	200.00
0013	Donations	1,714.22	.00	.00	.00	1,714.22
0014	Principal	45,511.48	122,974.65	168,486.13	45,511.48-	.00
0912	Bear Fire 2020	42,169.62-	44,625.00	.00	44,625.00	2,455.38
1100	Lottery:Unrestricted	343,834.74	464,913.13	343,834.00	121,079.13	464,913.87
1400	EducationProtectionAccount	.00	8,957,854.00	8,957,854.00	.00	.00
2600	Expanded Learning Opport	.00	506,535.00	.00	506,535.00	506,535.00
3010	Title1ABasicGrants	.00	1,096,574.21	1,096,574.21	.00	.00
3212	ESSER II 21-22	367,995.58	3,351,072.77	3,719,068.35	367,995.58-	.00
3310	SEBasicLocalAssistEntitlmt	.00	562,485.86	562,485.86	.00	.00
3311	IDEA Local Assist Private Schl	.00	7,868.00	7,868.00	.00	.00
3312	SELocalAssistEIS	44,826.47	92,143.35	136,969.82	44,826.47-	.00
3315	SEPreschoolGrants	.00	168,828.20	168,828.20	.00	.00
3318	SELocalAssistPS EIS	.00	3,754.00	3,754.00	.00	.00
3326	SIP PreSchool	.00	7,742.27	7,742.27	.00	.00
4035	Title2ATeacherQuality	.00	226,727.68	226,727.68	.00	.00
4126	Title V, Rural & Low Income	.00	88,714.50	88,714.50	.00	.00
4127	Title IV, Student Support	.00	85,914.00	85,914.00	.00	.00
4203	Title3LtdEngProficientPrg	.00	12,572.37	12,572.37	.00	.00
5640	Medi-CalBillingOption	276,401.79	56,445.82	332,847.61	276,401.79-	.00
5654	RESTART Grant	.00	197,222.40	197,222.40	.00	.00
6230	CaliforniaCleanEnergyJobs	.00	15,206.00	.00	15,206.00	15,206.00
6266	Educator Effectiveness 2021	.00	498,930.00	.00	498,930.00	498,930.00
6300	LotteryInstrMaterials	139,321.20	251,074.81	27,280.79	223,794.02	363,115.22
6500	SpecialEducation	.00	1,013,430.78	1,013,430.78	.00	.00
6501	SpEdStateLocalAssistGrant	.00	1,130,655.00	1,130,655.00	.00	.00
6502	SpEdDis	.00	805,635.69	805,635.69	.00	.00
6503	SpEdRSP	.00	1,158,395.06	1,158,395.06	.00	.00
6504	SpEdAut	.00	39,012.15	39,012.15	.00	.00
6505	SpEdSevere	.00	1,708,070.91	1,708,070.91	.00	.00
6506	AutismSevere	.28	163,952.92	163,953.20	.28-	.00
6536	COVID-19 ADR Funds	.00	39,367.00	5,199.00	34,168.00	34,168.00
6537	COVID-19 LRSS	.00	221,440.00	145,247.99	76,192.01	76,192.01
7028	KIT equipment	.00	90,573.00	.00	90,573.00	90,573.00
7311	Classified Employee PDBG	10,787.48	.00	.00	.00	10,787.48
7420	State Learning Loss Mitigation	69,967.61	.00	.00	.00	69,967.61
7422	In Person Instruction	.00	543,833.97	543,833.97	.00	.00
7425	Expanded Learning Grant	848,044.00	67,531.00-	780,513.00	848,044.00-	.00
7426	Expanded Learning - Parapro	.00	164,624.00	164,624.00	.00	.00
7810	Early Literacy Support BG	.00	42,937.56	42,937.56	.00	.00
7811	SUMS MTSS Grant	104,556.69	97,644.77-	6,911.92	104,556.69-	.00
8150	Ongoing&MajorMaintAcct	111,972.89	1,357,773.24	1,469,745.32	111,972.08-	.81
8210	Student Activity Funds	29,636.72	28,686.43	23,387.80	5,298.63	34,935.35
9000	Tobacco Law Enforcement Grant	.00	38,807.29	17,128.72	21,678.57	21,678.57
9004	Bear Fire Recovery	174,256.73	175,234.08	.00	175,234.08	349,490.81
9005	CalRecycle SB 1383	.00	598.76	598.76	.00	.00
9006	Emergency Connectivity Fund	.00	320.00	320.00	.00	.00

Selection Grouped by Fund - Sorted by Resource, (Org = 22, As of Date = 6/30/2022, Actuals = Y, Enc = N, SACS Fund = N, SACS Rsrc = N, SACS = N, Restricted Accts = Y, Fund = 01)

ESCAPE

ONLINE

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As of 06/30/2022			Fiscal Year 2021/22 Actuals			
Resource		Beginning Balance	Revenue Activity	Expense Activity	Net Activity	Resulting Balance
Fund 01 - GeneralFund (continued) Resource 9008						
9008	CalShape HVAC	.00	212,760.00	.00	212,760.00	212,760.00
9009	CalShape Plumbing	.00	35,619.05	35,619.05	.00	.00
Total for Org		8,722,037.77	36,708,429.82	32,253,474.83	4,454,954.99	13,176,992.76

Fund 01 - GeneralFund		Fiscal Year 2021/22 Through June 2022				
Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
LCFF Revenue Sources						
8011	LCFFStateAid-CurrentYear	16,576,320.00	14,400,883.00	12,641,042.51	1,759,840.49	87.78
8012	EduProtectionAccountStAidCurYr	4,265,843.00	7,134,088.00	8,957,854.00	1,823,766.00-	125.56
8019	LCFFRevenueLimitStateAidPriYrs			637,176.00-	637,176.00	NO BDGT
8021	Homeowners'Exemptions	64,208.00	60,492.00	47,162.56	13,329.44	77.96
8022	TimberYieldTax	10,468.00	12,297.00	27,369.35	15,072.35-	222.57
8029	OthrSubventionsIn-LieuTaxes	2,127.00	2,756.00	2,719.16	36.84	98.66
8041	SecuredRollTaxes	4,061,175.00	3,939,817.00	4,037,489.45	97,672.45-	102.48
8042	UnsecuredRollTaxes	260,102.00	290,663.00	265,161.52	25,501.48	91.23
8043	PriorYears'Taxes	7,674.00	8,494.00	9,488.12	994.12-	111.70
8044	SupplementalTaxes	128,153.00	178,368.00	193,496.99	15,128.99-	108.48
8045	EducatoRevenueAugmentationFund	996,249.00-	907,015.00-	737,838.00-	169,177.00-	81.35
8047	CommunityRedevelopmentFunds	925,032.00	1,236,007.00	1,058,652.19	177,354.81	85.65
8096	Trns2ChtrrSchlInLieuOfPropTaxes	506,832.00-	508,770.00-	603,423.00-	94,653.00	118.60
Total LCFF Revenue Sources		24,798,021.00	25,848,080.00	25,261,998.85	586,081.15	97.73
Federal Revenue						
8181	SpecialEducation-Entitlement	529,718.00	607,391.00	570,353.86	37,037.14	93.90
8182	SpeEdu-DiscretionaryGrants	38,049.00	37,573.00	39,679.27	2,106.27-	105.61
8290	AllOtherFederalRevenue	5,058,630.00	11,186,796.00	5,468,576.73	5,718,219.27	48.88
8291	DeferredOtherFederalRevenue	60,000.00	469,289.00	343,061.05-	812,350.05	-73.10
Total Federal Revenue		5,686,397.00	12,301,049.00	5,735,548.81	6,565,500.19	46.63
Other State Revenues						
8520	ChildNutrition			90,573.00	90,573.00-	NO BDGT
8550	MandatedCostReimbursements	72,598.00	72,598.00	72,598.00		100.00
8560	StateLotteryRevenue	460,182.00	460,182.00	715,987.94	255,805.94-	155.59
8590	AllOtherStateRevenue	3,724,572.00	4,646,917.00	3,338,396.12	1,308,520.88	71.84
8592	AllOtherStateRevDeferred	390,513.00-	390,513.00-	170,594.76	561,107.76-	-43.68
Total Other State Revenues		3,866,839.00	4,789,184.00	4,388,149.82	401,034.18	91.63
Other Local Revenue						
8650	LeasesandRentals	196,917.00	143,167.00	167,089.35	23,922.35-	116.71
8660	Interest	45,077.00	45,077.00	57,794.69	12,717.69-	128.21
8662	NetIncreaseFairValueInvestment			536,880.86-	536,880.86	NO BDGT
8677	InteragencySrvcsBetweenLEAs	718,871.00	944,522.00	269,903.11-	1,214,425.11	-28.58
8699	AllOtherLocalRevenue	137,364.00	1,004,534.00	300,814.27	703,719.73	29.95
8792	TrnsfrAportionmentFrmCntyOffcs	1,524,323.00	1,673,553.00	2,045,170.00	371,617.00-	122.21
Total Other Local Revenue		2,622,552.00	3,810,853.00	1,764,084.34	2,046,768.66	46.29

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 22, Starting Period = 1, Ending Account Period = 0, Stmt Option? = ,
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Financial Statement

Fund 01 - GeneralFund				Fiscal Year 2021/22 Through June 2022			
Object	Description	Adopted Budget	Revised Budget		Revenue	Balance	% Rcvd
Total Year To Date Revenues		36,973,809.00	46,749,166.00		37,149,781.82	9,599,384.18	79.47
Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1100	CertificatedTeachersSalaries	9,709,239.00	10,182,842.00		9,886,029.44	296,812.56	97.09
1101	TeacherSubstitutes	213,171.00	265,681.00		363,495.00	97,814.00-	136.82
1103	TeacherExtraPay	86,275.00	143,321.00		317,759.06	174,438.06-	221.71
1200	CertifictdPupilSupportSalaries	1,289,329.00	1,272,981.00		1,112,273.83	160,707.17	87.38
1202	CertPupilSupportSalaries OT				24,128.09	24,128.09-	NO BDGT
1203	PupilSupportExtraPay	1,041.00	3,908.00		13,896.92	9,988.92-	355.60
1300	CrtifictdSuprvsrAdmnstrtrSlry	1,312,928.00	1,345,136.00		1,299,381.32	45,754.68	96.60
1301	CertManagmentSubstitutes	13,529.00	21,195.00		65,245.98	44,050.98-	307.84
1303	CertManagementExtraPay		14,383.00		35,720.65	21,337.65-	248.35
Total Certificated Salaries		12,625,512.00	13,249,447.00	.00	13,117,930.29	131,516.71	99.01
Classified Salaries							
2100	ClassifiedInstructionalSalary	1,369,857.00	1,773,242.00		1,408,793.67	364,448.33	79.45
2101	InstructAidesSubstitutes	26,643.00	34,519.00		47,012.43	12,493.43-	136.19
2102	InstructAidesOvertime		21.00		1,046.69	1,025.69-	4,984.24
2103	InstructAidsExtraPay	28,009.00	51,512.00		74,195.42	22,683.42-	144.04
2200	ClassifiedSupportSalaries	1,295,262.00	1,414,964.00		1,415,995.97	1,031.97-	100.07
2201	ClassSupportSubstitutes	41,628.00	49,515.00		29,743.84	19,771.16	60.07
2202	ClassSupportOvertime		946.00		46,965.55	46,019.55-	4,964.65
2203	ClassSupportExtraPay	41,628.00	60,718.00		55,439.21	5,278.79	91.31
2300	ClssSuprvsrAdministratorsSlry	265,501.00	264,953.00		266,633.04	1,680.04-	100.63
2303	ClassManagementExtraPay		452.00		452.33	.33-	100.07
2400	ClericlTechniclOfficStaffSlrys	1,016,117.00	1,001,864.00		1,028,580.62	26,716.62-	102.67
2401	ClericalSubstitutes	10,180.00	17,378.00		30,264.32	12,886.32-	174.15
2402	ClericalOvertime	51,724.00	52,329.00		117,841.01	65,512.01-	225.19
2403	ClericalExtraPay	30,343.00	43,752.00		32,102.62	11,649.38	73.37
2900	OtherClassifiedSalaries	174,750.00	179,802.00		180,804.68	1,002.68-	100.56
Total Classified Salaries		4,351,642.00	4,945,967.00	.00	4,735,871.40	210,095.60	95.75
Employee Benefits							
3101	STRSCertificatedPositions	3,099,299.00	3,257,194.00		2,039,938.02	1,217,255.98	62.63
3102	STRSClassifiedPostitions	10,498.00	10,498.00			10,498.00	
3201	PERSCertificatedPositions	70,497.00	94,033.00		72,029.77	22,003.23	76.60

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 22, Starting Period = 1, Ending Account Period = 0, Stmt Option? = ,
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Fund 01 - General Fund		Fiscal Year 2021/22 Through June 2022					
Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Employee Benefits (continued)							
3202	PERSClassifiedPositions	852,300.00	991,998.00		933,147.01	58,850.99	94.07
3301	OASDIMedcrAltrntvCertfcPositns	17,823.00	24,056.00		24,676.50	620.50-	102.58
3302	OASDIMedicrAltrntvClasPosition	249,014.00	273,335.00		274,527.18	1,192.18-	100.44
3311	MedicareCertificated	174,656.00	182,335.00		181,008.89	1,326.11	99.27
3312	MedicareClassified	58,233.00	64,037.00		40,536.82	23,500.18	63.30
3401	HlthWlfrBenefitsCertificPositn	1,819,069.00	1,845,694.00		1,759,015.14	86,678.86	95.30
3402	HlthWlfrBenefitClasfidPositn	810,380.00	991,294.00		922,456.72	68,837.28	93.06
3501	StUnemplmntInsrncCertPositns	149,117.00	66,379.00		61,783.66	4,595.34	93.08
3502	StUnemplmntInsrncClassifidPos	49,450.00	23,990.00		21,305.08	2,684.92	88.81
3601	WCInsuranceCertificatdPositns	349,745.00	377,932.00		375,257.55	2,674.45	99.29
3602	WCCompenstnInsrncClassPositn	118,286.00	134,752.00		135,475.14	723.14-	100.54
3701	OPEBAllocatedCertificatdPositn	156,123.00	162,135.00		158,559.37	3,575.63	97.79
3702	OPEBAllocatedClassifiedPositn	51,920.00	57,407.00		58,799.26	1,392.26-	102.43
3902	OthrBenefitsClassifiedPosition	116.00	126.00		125.52	.48	99.62
Total Employee Benefits		8,036,526.00	8,557,195.00	.00	7,058,641.63	1,498,553.37	82.49
Books and Supplies							
4100	ApprvdTxtbookCorCurriculaMterl	214,802.00	214,802.00		27,280.79	187,521.21	12.70
4300	MaterialsandSupplies	552,791.00	706,665.00		866,975.48	160,310.48-	122.69
4310	Materials&SuppliesInstructi	330,795.00	330,795.00		825,818.32	495,023.32-	249.65
4312	CustodialSupplies	45,100.00	45,100.00		28,780.83	16,319.17	63.82
4316	HVACRepair	18,000.00	18,000.00		34,649.83	16,649.83-	192.50
4318	SmallHandTools	4,500.00	4,500.00		192.69	4,307.31	4.28
4320	MaterialsSuppliesNonInst	47,301.00	47,301.00		97,391.87	50,090.87-	205.90
4321	FacilityUpkeepRepair	76,194.00	76,194.00		372,139.26	295,945.26-	488.41
4322	Painting	5,246.00	5,246.00		9,972.39	4,726.39-	190.10
4323	Vandalism	15,000.00	15,000.00			15,000.00	
4331	GroundsGeneralUpkeep	7,590.00	7,590.00		24,244.86	16,654.86-	319.43
4332	GroundsRepair	328.00	328.00			328.00	
4334	GroundsEquipSmallTools				502.24	502.24-	NO BDGT
4335	VehicleEquipmentMainRepair	44,260.00	58,842.00		65,872.28	7,030.28-	111.95
4341	Safety	7,010.00	7,010.00			7,010.00	
4345	Locksets	2,500.00	2,500.00			2,500.00	
4400	NoncapitalizedEquipment	122,100.00	226,785.00			226,785.00	
4500	EquipmentReplacement<\$5,000	2,000.00	2,000.00			2,000.00	
Total Books and Supplies		1,495,517.00	1,768,658.00	.00	2,353,820.84	585,162.84-	133.09

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Financial Statement

Fund 01 - General Fund		Fiscal Year 2021/22 Through June 2022					
Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Services and Other Operating Expenditures							
5100	SubagreementsforServices	873,024.00	848,251.00		592,650.16	255,600.84	69.87
5200	TravelandConferences	58,803.00	100,561.00		36,703.35	63,857.65	36.50
5300	DuesandMemberships	12,630.00	12,630.00		1,689.00	10,941.00	13.37
5450	OtherInsurance	418,797.00	418,797.00		422,787.00	3,990.00-	100.95
5500	OperationsHousekeepingServices	10,000.00	10,000.00		10,630.00	630.00-	106.30
5501	ElectricBillPge	500,000.00	500,000.00		575,089.96	75,089.96-	115.02
5502	GasElectricity	60,000.00	60,000.00		98,099.05	38,099.05-	163.50
5504	WaterBill	160,000.00	160,000.00		166,836.87	6,836.87-	104.27
5505	SewerCharges	45,000.00	45,000.00		53,130.60	8,130.60-	118.07
5506	OrovilleSolidWaste	40,000.00	40,000.00		46,788.94	6,788.94-	116.97
5507	AlarmServices	13,000.00	13,000.00		9,816.00	3,184.00	75.51
5600	RntlsLeasesRprsNncpitlzdImprv	160,894.00	160,894.00		98,303.49	62,590.51	61.10
5800	ProfConsultngSrvcsandOperExpnd	1,814,313.00	3,049,890.00		1,274,453.46	1,775,436.54	41.79
5899	BudgetBalancing	1.00	287,690.00			287,690.00	
5900	Communications	29,889.00	35,089.00		34,697.13	391.87	98.88
Total Services and Other Operating Expenditures		4,196,351.00	5,741,802.00	.00	3,421,675.01	2,320,126.99	59.59
Capital Outlay							
6400	Equipment	3,164,401.00	3,490,152.00		367,686.57	3,122,465.43	10.53
6500	EquipmentReplacement	2,000.00	2,000.00			2,000.00	
Total Capital Outlay		3,166,401.00	3,492,152.00	.00	367,686.57	3,124,465.43	10.53
Tuition							
7142	OthuuitnExcsCstsDfctPy2CntyOff	1,561,143.00	1,259,017.00		1,196,668.78	62,348.22	95.05
Total Tuition		1,561,143.00	1,259,017.00	.00	1,196,668.78	62,348.22	95.05
Other Transfers Out							
7299	AllOtherTransfersOut2AllOthers		16,037.00		16,037.72	.72-	100.00
Total Other Transfers Out		.00	16,037.00	.00	16,037.72	.72-	100.00
Transfers of Indirect/direct support costs							
7350	TransIndirectCostsInterfund	74,310.00-	62,754.00-		53,564.00-	9,190.00-	85.36
Total Transfers of Indirect/direct support costs		74,310.00-	62,754.00-	.00	53,564.00-	9,190.00-	85.36
Total Year To Date Expenditures		35,358,782.00	38,967,521.00	.00	32,214,768.24	6,752,752.76	82.67

Object	Description	Adopted Budget	Revised Budget	Actual	Balance	% Used
Other Financing Sources						

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 22, Starting Period = 1, Ending Account Period = 0, Stmt Option? = ,
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Fund 01 - GeneralFund		Fiscal Year 2021/22 Through June 2022				
Object	Description	Adopted Budget	Revised Budget	Actual	Balance	% Used
Other Financing Sources (continued)						

Other Financing Sources

8919	OthrAuthorizdIntrFundTrnsfrsIn			974,442.00-	974,442.00	NO BDGT
8953	PrclsFmSaleLeasePrchsLndBuldng			533,090.00	533,090.00-	NO BDGT
Total Other Financing Sources		.00	.00	441,352.00-	441,352.00	NO BDGT
Total Year To Date Other Financing Sources		.00	.00	441,352.00-	441,352.00	NO BDGT

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Other Financing Uses							

Interfund Transfers Out

7616	TrnsFromGeneralToCafeteria	238,269.00	100,440.00			100,440.00	
7619	OthrAuthorizdInterFndTrnsfrsOut		974,442.00		38,706.59	935,735.41	3.97
Total Interfund Transfers Out		238,269.00	1,074,882.00	.00	38,706.59	1,036,175.41	3.60
Total Year To Date Other Financing Uses		238,269.00	1,074,882.00	.00	38,706.59	1,036,175.41	3.60

Fund 01 - GeneralFund		Fiscal Year 2021/22 Through June 2022		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	CashinCountyTreasury	10,048,179.07	3,559,585.84	13,607,764.91
9111	FairVluAdjustmt2CashCntyTrsury	62,043.43	536,880.86-	474,837.43-
9120	CashinBank(s)	10,000.00	34,714.10	44,714.10
9130	RevolvingCashAccount	50.00		50.00
9140	CashCollectionsAwaitingDeposit	264,804.97	264,804.97-	
9290	DuefromGrantorGovernments	3,261,463.00	553,992.79	3,815,455.79
9310	DuefromOtherFunds	96,819.93	53,564.00	150,383.93
9330	PrepaidExpenditures(Expense)	31,549.00		31,549.00
Total Assets		13,774,909.40	3,400,170.90	17,175,080.30
Liabilities				
9500	AccountsPayable	420,512.57		420,512.57
9501	UseTaxPayable	598.51		598.51
9510	A/P:PAYROLL	787,421.63	958,706.30-	171,284.67-
9529	CurrentYearLiability		764,249.66	764,249.66
9580	SalesTaxPayable	8,905.56	1,945.89-	6,959.67
9590	DueToGrantorGovernments	2,277,892.13	660,453.08	2,938,345.21
9610	DueToOtherFunds		38,706.59	38,706.59
9640	Current Loans	2,000,000.00	2,000,000.00-	
Total Liabilities		5,495,330.40	1,497,242.86-	3,998,087.54
Calculated Fund Balance		8,279,579.00	4,897,413.76	13,176,992.76
Beginning Fund Balance				
9791	BeginningFundBalance	8,279,579.00	410,758.38	8,690,337.38
9793	AuditAdjustments		31,700.39	31,700.39
Total Beginning Fund Balance		8,279,579.00	442,458.77	8,722,037.77
Beginning Fund Balance Proof		.00	4,454,954.99	4,454,954.99
Change in Fund Balance - Excess Revenues (Expenditures)			4,454,954.99	

Memo Only - Ending Fund Balance Accounts

		Adopted	Revised
Other Designations			
9790	EndingFundBalance	7,947,031.00	15,392,511.00

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Financial Statement

Fund 01 - GeneralFund		Fiscal Year 2021/22 Through June 2022				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	36,973,809.00	46,749,166.00		37,149,781.82	9,599,384.18	79.47
B. Expenditures	35,358,782.00	38,967,521.00		32,214,768.24	6,752,752.76	82.67
C. Subtotal (Revenue LESS Expense)	1,615,027.00	7,781,645.00		4,935,013.58	2,846,631.42	
D. Other Financing Sources and Uses						
Sources				441,352.00-	441,352.00	NO BDGT
LESS Uses	238,269.00	1,074,882.00		38,706.59	1,036,175.41	3.60
E. Net Change in Fund Balance	1,376,758.00	6,706,763.00		4,454,954.99	2,251,808.01	
F. Fund Balance:						
Beginning Balance (9791)	6,570,273.00	8,685,748.00		8,690,337.38		
Audit Adjustments (9793)				31,700.39		
Other Restatements (9795)						
Adjusted Beginning Balance	6,570,273.00	8,685,748.00		8,722,037.77		
G. Calculated Ending Balance	7,947,031.00	15,392,511.00		13,176,992.76		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	7,947,031.00	15,392,511.00				
Other						

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)	1,863.10	1,872.05	2,212.09	1,902.82	1,902.82	1,902.82
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)	1,863.10	1,872.05	2,212.09	1,902.82	1,902.82	1,902.82
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	11.29	11.29	11.29	11.29	11.29	11.29
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	11.29	11.29	11.29	11.29	11.29	11.29
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,874.39	1,883.34	2,223.38	1,914.11	1,914.11	1,914.11
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	13,117,930.29	301	0.00	303	13,117,930.29	305	0.00	59,957.86	307	13,057,972.43	309		
2000 - Classified Salaries	4,735,871.40	311	9,892.28	313	4,725,979.12	315	197,113.58	446,758.78	317	4,279,220.34	319		
3000 - Employee Benefits	7,058,641.63	321	220,576.96	323	6,838,064.67	325	111,262.78	189,462.48	327	6,648,602.19	329		
4000 - Books, Supplies Equip Replace. (6500)	2,353,820.84	331	0.00	333	2,353,820.84	335	59,848.73	841,811.10	337	1,512,009.74	339		
5000 - Services. . . & 7300 - Indirect Costs	3,368,111.01	341	0.00	343	3,368,111.01	345	486,743.14	2,905,371.75	347	462,739.26	349		
TOTAL					30,403,905.93	365	TOTAL					25,960,543.96	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	0.00
10. Other Benefits (EC 22310).						3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).							16,633,014.89
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)*.							0.00
14. TOTAL SALARIES AND BENEFITS.							16,633,014.89
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.							64.07%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')							0

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	64.07%
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).	25,960,543.96
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

COVID Funds

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	2,559,538.61	1,140,461.39	3,700,000.00			3,700,000.00	570,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable		631,578.00	631,578.00		126,315.00	505,263.00	
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	4,259,904.00		4,259,904.00		274,922.00	3,984,982.00	
Compensated Absences Payable	83,839.00		83,839.00	72,292.00	83,839.00	72,292.00	
Governmental activities long-term liabilities	6,903,281.61	1,772,039.39	8,675,321.00	72,292.00	485,076.00	8,262,537.00	570,000.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	32,253,474.83
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,647,289.27
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	240,481.77
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	16,037.72
5. Interfund Transfers Out	All	9300	7600-7629	38,706.59
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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)				295,226.08
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)				25,310,959.48

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)		186,321.29
B. Expenditures per ADA (Line I.E divided by Line II.A)		135.85
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.)	27,222,217.35	12,202.24
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)	27,222,217.35	12,202.24
B. Required effort (Line A.2 times 90%)	24,499,995.62	10,982.02
C. Current year expenditures (Line I.E and Line II.B)	25,310,959.48	135.85
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	10,846.17
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%	98.76%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	15,338,793.53		15,338,793.53			13,643,956.39
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	2,228.00		2,228.00			1,874.39
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)	1,874.39		1,874.39	1,914.11		1,914.11
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,874.39			1,914.11
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)	47,162.56		47,162.56	60,492.00		60,492.00
2. Timber Yield Tax (Object 8022)	27,369.35		27,369.35	12,297.00		12,297.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,719.16		2,719.16	2,756.00		2,756.00
4. Secured Roll Taxes (Object 8041)	4,037,489.45		4,037,489.45	3,939,817.00		3,939,817.00
5. Unsecured Roll Taxes (Object 8042)	265,161.52		265,161.52	290,663.00		290,663.00
6. Prior Years' Taxes (Object 8043)	9,488.12		9,488.12	8,494.00		8,494.00
7. Supplemental Taxes (Object 8044)	193,496.99		193,496.99	178,368.00		178,368.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(737,838.00)		(737,838.00)	(907,015.00)		(907,015.00)
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)	1,058,652.19		1,058,652.19	1,236,007.00		1,236,007.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	4,903,701.34	0.00	4,903,701.34	4,821,879.00	0.00	4,821,879.00
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)	4,903,701.34	0.00	4,903,701.34	4,821,879.00	0.00	4,821,879.00

	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)			299,203.68			291,371.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,357,773.24		1,357,773.24	1,150,000.00		1,150,000.00
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)	1,357,773.24	0.00	1,656,976.92	1,150,000.00	0.00	1,441,371.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	21,598,896.51		21,598,896.51	19,622,804.00		19,622,804.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(637,176.00)		(637,176.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	20,961,720.51	0.00	20,961,720.51	19,622,804.00	0.00	19,622,804.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	37,103,854.17		37,103,854.17	36,775,526.00		36,775,526.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(525,013.82)		(525,013.82)	45,077.00		45,077.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2021-22 Actual			2022-23 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			15,338,793.53			13,643,956.39
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.8413			1.0212
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			13,643,956.39			14,985,165.49
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			4,903,701.34			4,821,879.00
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)			224,926.80			229,693.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			10,397,231.97			11,604,657.49
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			10,397,231.97			11,604,657.49
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])			(525,013.82)			20,159.27
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			4,378,687.52			4,842,038.27
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)			10,922,245.79			11,584,498.22
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			4,378,687.52			
b. State Subventions (Line D8)			10,922,245.79			
c. Less: Excluded Appropriations (Line C23)			1,656,976.92			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			13,643,956.39			

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

530-532-3000

Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 801,206.48
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) 23,893,878.21

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) 3.35%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,286,805.25
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	22,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	6,768.00
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)	138,197.71
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,454,270.96
9. Carry-Forward Adjustment (Part IV, Line F)	145,988.03
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,600,258.99

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	19,086,741.76
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,126,907.98
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,804,048.91
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	23,387.80
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	583,116.97
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)	29,707.69
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,987,106.94
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	912,367.93
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)	29,553,385.98

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)	4.92%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19)	5.41%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,454,270.96</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(137,968.85)</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 (3.96%) times Part III, Line B19); zero if negative	<u>145,988.03</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.96%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.89%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>145,988.03</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>145,988.03</u>

Approved indirect cost rate: 3.96%
Highest rate used in any program: 5.89%

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	3010	1,054,804.21	41,770.00	3.96%
01	3212	3,395,910.58	134,477.00	3.96%
01	3310	541,059.86	21,426.00	3.96%
01	3311	7,568.00	300.00	3.96%
01	3312	135,363.82	5,360.00	3.96%
01	3315	162,397.20	6,431.00	3.96%
01	4035	218,091.68	8,636.00	3.96%
01	4126	86,974.50	1,740.00	2.00%
01	4127	84,229.00	1,685.00	2.00%
01	4203	12,326.37	246.00	2.00%
01	6500	4,815,047.01	190,675.00	3.96%
01	6536	5,000.00	199.00	3.98%
01	6537	139,780.99	5,467.00	3.91%
01	7810	32,785.48	1,164.00	3.55%
01	9010	37,587.81	41.00	0.11%
13	5310	909,304.93	53,564.00	5.89%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	343,834.74		139,321.20	483,155.94
2. State Lottery Revenue	8560	464,913.13		251,074.81	715,987.94
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)		808,747.87	0.00	390,396.01	1,199,143.88
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		27,280.79	27,280.79
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	343,834.00			343,834.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		343,834.00	0.00	27,280.79	371,114.79
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	464,913.87	0.00	363,115.22	828,029.09
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 /

*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 purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	715.89	0.00	715.89	45.32		761.21
1110	Regular Education, K-12	21,827,594.26	1,097,633.16	22,925,227.42	1,451,150.70		24,376,378.12
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	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	31,710.30	0.00	31,710.30	2,007.24		33,717.54
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	5,602,866.00	461,195.25	6,064,061.25	383,850.79		6,447,912.04
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
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 Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					13,236.25	13,236.25
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					(3,469.81)	(3,469.81)
----	Other Outgo					1,251,413.09	1,251,413.09
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		95,246.54	95,246.54	91,843.87		187,090.41
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(53,564.00)		(53,564.00)
----	Total General Fund and Charter Schools Funds Expenditures	27,462,886.45	1,654,074.95	29,116,961.40	1,875,333.92	1,261,179.53	32,253,474.85

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	715.89	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	715.89
1110	Regular Education, K-12	14,641,887.18	594,174.10	381,812.08	1,832,137.26	993,742.28	518,744.00	23,387.80			2,841,709.56	0.00	21,827,594.26
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	19,472.40	0.00	12,237.90	0.00	0.00	0.00	0.00			0.00	0.00	31,710.30
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	4,482,672.45	240,658.55	0.00	0.00	868,154.04	11,380.96	0.00			0.00	0.00	5,602,866.00
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	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	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		19,144,747.92	834,832.65	394,049.98	1,832,137.26	1,861,896.32	530,124.96	23,387.80	0.00	0.00	2,841,709.56	0.00	27,462,886.45

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	57,590.26	1,040,042.90	0.00	1,097,633.16
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	24,197.83	436,997.42	0.00	461,195.25
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		95,246.54		95,246.54
Total Allocated Support Costs		81,788.09	1,572,286.86	0.00	1,654,074.95

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	589,884.97
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	22,500.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,316,512.94
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,928,897.91
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	27,462,886.45
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,654,074.95
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	29,116,961.40
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,355,699.63
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,355,699.63
D. Total Direct Charged and Allocated Costs (B3 + C5)		30,472,661.03
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.33%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6910)	13,236.25				13,236.25
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			(3,469.81)		(3,469.81)
Other Outgo (Objects 1000-7999)				1,251,413.09	1,251,413.09
Total Other Costs	13,236.25	0.00	(3,469.81)	1,251,413.09	1,261,179.53

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	75,600.86	0.00	6,187.23	0.00	1,572,286.85	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	0.00		0.00		0.00		
1110 Regular Education, K-12	151.89		151.89		151.89		
3100 Alternative Schools	0.00		0.00		0.00		
3200 Continuation Schools	0.00		0.00		0.00		
3300 Independent Study Centers	0.00		0.00		0.00		
3400 Opportunity Schools	0.00		0.00		0.00		
3550 Community Day Schools	0.00		0.00		0.00		
3700 Specialized Secondary Programs	0.00		0.00		0.00		
3800 Career Technical Education	0.00		0.00		0.00		
4110 Regular Education, Adult	0.00		0.00		0.00		
4610 Adult Independent Study Centers	0.00		0.00		0.00		
4620 Adult Correctional Education	0.00		0.00		0.00		
4630 Adult Career Technical Education	0.00		0.00		0.00		
4760 Bilingual	0.00		0.00		0.00		
4850 Migrant Education	0.00		0.00		0.00		
5000-5999 Special Education (allocated to 5001)	63.82		63.82		63.82		
6000 ROC/P	0.00		0.00		0.00		
Other Goals Description							
7110 Nonagency - Educational	0.00		0.00		0.00		
7150 Nonagency - Other	0.00		0.00		0.00		
8100 Community Services	0.00		0.00		0.00		
8500 Child Care and Development Services	0.00		0.00		0.00		
Other Funds Description							
- - Adult Education (Fund 11)					0.00		
- - Child Development (Fund 12)	0.00		0.00				
- - Cafeteria (Funds 13 & 61)					13.91		
C. Total Allocation Factors	215.71	0.00	215.71	0.00	229.62	0.00	0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								389
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	683,435.65	1,868,475.40		2,551,911.05
2000-2999	Classified Salaries	87,035.28	0.00	0.00	0.00	267,320.05	1,032,115.72		1,386,471.05
3000-3999	Employee Benefits	37,745.71	0.00	0.00	0.00	413,626.65	1,243,063.98		1,694,436.34
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	30,648.38	69,178.23		99,826.61
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	(226,548.83)	14,305.16		(212,243.67)
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	82,464.62		82,464.62
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	124,780.99	0.00	0.00	0.00	1,168,481.90	4,309,603.11	0.00	5,602,866.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	68,350.00	156,148.00		224,498.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	461,195.23							461,195.23
	Total Indirect Costs and PCR Allocations	461,195.23	0.00	0.00	0.00	68,350.00	156,148.00	0.00	685,693.23
	TOTAL COSTS	585,976.22	0.00	0.00	0.00	1,236,831.90	4,465,751.11	0.00	6,288,559.23
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	103,300.75	0.00		103,300.75
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	15,805.08	131,700.20		147,505.28
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	43,931.26	57,376.95		101,308.21
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	7,742.27	0.00		7,742.27
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	261.42	373,635.70		373,897.12
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	171,040.78	562,712.85	0.00	733,753.63
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	28,157.00	0.00		28,157.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	28,157.00	0.00	0.00	28,157.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	199,197.78	562,712.85	0.00	761,910.63
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								232,788.55
									529,122.08

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	580,134.90	1,868,475.40		2,448,610.30
2000-2999	Classified Salaries	87,035.28	0.00	0.00	0.00	251,514.97	900,415.52		1,238,965.77
3000-3999	Employee Benefits	37,745.71	0.00	0.00	0.00	369,695.39	1,185,687.03		1,593,128.13
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	22,906.11	69,178.23		92,084.34
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	(226,810.25)	(359,330.54)		(586,140.79)
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	82,464.62		82,464.62
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	124,780.99	0.00	0.00	0.00	997,441.12	3,746,890.26	0.00	4,869,112.37
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	40,193.00	156,148.00		196,341.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	461,195.23							461,195.23
	Total Indirect Costs and PCR Allocations	461,195.23	0.00	0.00	0.00	40,193.00	156,148.00	0.00	657,536.23
	TOTAL BEFORE OBJECT 8980	585,976.22	0.00	0.00	0.00	1,037,634.12	3,903,038.26	0.00	5,526,648.60
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								232,788.55
	TOTAL COSTS								5,759,437.15
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	187,432.16		187,432.16
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	112,068.21		112,068.21
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	24,934.18		24,934.18
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	(405,247.28)		(405,247.28)
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	82,464.62		82,464.62
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,651.89	0.00	1,651.89
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,651.89	0.00	1,651.89
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								232,788.55
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								4,427,419.49
	TOTAL COSTS								4,661,859.93

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

2020-21 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	6,185,664.73	4,559,652.01
2. Enter audit adjustments of 2020-21 special education expenditures from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2021-22 special education beginning fund balances from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2020-21 Expenditures, Adjusted for 2021-22 MOE Calculation (Sum lines 1 through 4)	6,185,664.73	4,559,652.01

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	388.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2020-21 Unduplicated Pupil Count, Adjusted for 2021-22 MOE Calculation (Line C1 plus Line C2)	388.00

SELPA: Butte County (CE)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Butte County (CE)

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

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

Available for MOE reduction.
(line (a) minus line (c), zero if negative)

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

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

Available to set aside for EIS
(line (b) minus line (e), zero if negative)

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

SELPA: Butte County (CE)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	6,288,559.23		
b. Less: Expenditures paid from federal sources	529,122.08		
c. Expenditures paid from state and local sources	5,759,437.15	6,396,792.87	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,396,792.87	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	5,759,437.15	6,396,792.87	(637,355.72)

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

	Actual FY 2021-22	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	6,288,559.23		
b. Less: Expenditures paid from federal sources	529,122.08		
c. Expenditures paid from state and local sources	5,759,437.15	6,185,664.73	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,185,664.73	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	5,759,437.15	6,185,664.73	
d. Special education unduplicated pupil count	389	388	
e. Per capita state and local expenditures (A2c/A2d)	14,805.75	15,942.43	(1,136.68)

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

SELPA: Butte County (CE)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2021-22	Comparison Year FY 2020-21	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	4,661,859.93	4,559,652.01	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,559,652.01	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,661,859.93	4,559,652.01	102,207.92

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

	Actual FY 2021-22	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	4,661,859.93	4,559,652.01	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		4,559,652.01	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,661,859.93	4,559,652.01	
b. Special education unduplicated pupil count	389	388	
c. Per capita local expenditures (B2a/B2b)	11,984.22	11,751.68	232.54

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

Andrew James
Contact Name

530-532-3000
Telephone Number

Assistant Superintendent
Title

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Email Address

SELPA: Butte County (CE)

Object Code	Description	Butte COE (CE00)	Bangor Union Elementary (CE01)	Golden Feather Elementary (CE02)	Manzanita Elementary (CE05)	Oroville City Elementary (CE06)	Palermo Union Elementary (CE07)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Butte County (CE)

Object Code	Description	Thermalito Elementary (CE08)	Oroville Union High (CE10)	Biggs Unified (CE11)	Chico Unified (CE12)	Durham Unified (CE13)	Paradise Unified (CE14)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Butte County (CE)

Object Code	Description	Pioneer Union Elementary (CE15)	Gridley Unified (CE16)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00

SELPA: Butte County (CE)

Object Code	Description	Butte COE (CE00)	Bangor Union Elementary (CE01)	Golden Feather Elementary (CE02)	Manzanita Elementary (CE05)	Oroville City Elementary (CE06)	Palermo Union Elementary (CE07)
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDULICATED PUPIL COUNT							

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

SELPA: Butte County (CE)

Object Code	Description	Thermalito Elementary (CE08)	Oroville Union High (CE10)	Biggs Unified (CE11)	Chico Unified (CE12)	Durham Unified (CE13)	Paradise Unified (CE14)
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Butte County (CE)

Object Code	Description	Pioneer Union Elementary (CE15)	Gridley Unified (CE16)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)				0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
UNDULICATED PUPIL COUNT					0

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								389
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	577,077.00	1,826,620.00		2,403,697.00
2000-2999	Classified Salaries	121,342.00	0.00	0.00	0.00	266,032.00	852,411.00		1,239,785.00
3000-3999	Employee Benefits	58,475.00	0.00	0.00	0.00	482,348.00	1,380,947.00		1,921,770.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	40,927.00	28,255.00		69,182.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	(224,870.00)	502,049.00		277,179.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	179,817.00	0.00	0.00	0.00	1,141,514.00	4,590,282.00	0.00	5,911,613.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	76,578.00	181,820.00		258,398.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	76,578.00	181,820.00	0.00	258,398.00
	TOTAL COSTS	179,817.00	0.00	0.00	0.00	1,218,092.00	4,772,102.00	0.00	6,170,011.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	473,240.00	1,826,620.00		2,299,860.00
2000-2999	Classified Salaries	121,342.00	0.00	0.00	0.00	254,589.00	696,877.00		1,072,808.00
3000-3999	Employee Benefits	58,475.00	0.00	0.00	0.00	437,349.00	1,300,540.00		1,796,364.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	36,050.00	27,512.00		63,562.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	(225,025.00)	75,102.00		(149,923.00)
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	179,817.00	0.00	0.00	0.00	976,203.00	3,926,651.00	0.00	5,082,671.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	40,021.00	181,820.00		221,841.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	40,021.00	181,820.00	0.00	221,841.00
	TOTAL BEFORE OBJECT 8980	179,817.00	0.00	0.00	0.00	1,016,224.00	4,108,471.00	0.00	5,304,512.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								5,304,512.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								4,616,190.00
	TOTAL COSTS								4,616,190.00

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

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Budget vs. Actual Comparison Year
2021-22 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								389
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	683,435.65	1,868,475.40		2,551,911.05
2000-2999	Classified Salaries	87,035.28	0.00	0.00	0.00	267,320.05	1,032,115.72		1,386,471.05
3000-3999	Employee Benefits	37,745.71	0.00	0.00	0.00	413,626.65	1,243,063.98		1,694,436.34
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	30,648.38	69,178.23		99,826.61
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	(226,548.83)	14,305.16		(212,243.67)
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	82,464.62		82,464.62
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	124,780.99	0.00	0.00	0.00	1,168,481.90	4,309,603.11	0.00	5,602,866.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	68,350.00	156,148.00		224,498.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	68,350.00	156,148.00	0.00	224,498.00
	TOTAL COSTS	124,780.99	0.00	0.00	0.00	1,236,831.90	4,465,751.11	0.00	5,827,364.00
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	103,300.75	0.00		103,300.75
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	15,805.08	131,700.20		147,505.28
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	43,931.26	57,376.95		101,308.21
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	7,742.27	0.00		7,742.27
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	261.42	373,635.70		373,897.12
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	171,040.78	562,712.85	0.00	733,753.63
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	28,157.00	0.00		28,157.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	28,157.00	0.00	0.00	28,157.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	199,197.78	562,712.85	0.00	761,910.63
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								232,788.55
	TOTAL COSTS								529,122.08

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Budget vs. Actual Comparison Year
2021-22 Expenditures by LEA (LE-B)

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)											
1000-1999	Certificated Salaries		0.00	0.00	0.00	0.00	580,134.90	1,868,475.40		2,448,610.30	
2000-2999	Classified Salaries		87,035.28	0.00	0.00	0.00	251,514.97	900,415.52		1,238,965.77	
3000-3999	Employee Benefits		37,745.71	0.00	0.00	0.00	369,695.39	1,185,687.03		1,593,128.13	
4000-4999	Books and Supplies		0.00	0.00	0.00	0.00	22,906.11	69,178.23		92,084.34	
5000-5999	Services and Other Operating Expenditures		0.00	0.00	0.00	0.00	(226,810.25)	(359,330.54)		(586,140.79)	
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)		0.00	0.00	0.00	0.00	0.00	82,464.62		82,464.62	
7130	State Special Schools		0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service		0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs		124,780.99	0.00	0.00	0.00	997,441.12	3,746,890.26	0.00	4,869,112.37	
7310	Transfers of Indirect Costs		0.00	0.00	0.00	0.00	40,193.00	156,148.00		196,341.00	
7350	Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00		0.00	
PCRA	Program Cost Report Allocations (non-add)		0.00								0.00
	Total Indirect Costs		0.00	0.00	0.00	0.00	40,193.00	156,148.00	0.00	196,341.00	
	TOTAL BEFORE OBJECT 8980		124,780.99	0.00	0.00	0.00	1,037,634.12	3,903,038.26	0.00	5,065,453.37	
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										232,788.55
	TOTAL COSTS										5,298,241.92
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries		0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries		0.00	0.00	0.00	0.00	0.00	187,432.16		187,432.16	
3000-3999	Employee Benefits		0.00	0.00	0.00	0.00	0.00	112,068.21		112,068.21	
4000-4999	Books and Supplies		0.00	0.00	0.00	0.00	0.00	24,934.18		24,934.18	
5000-5999	Services and Other Operating Expenditures		0.00	0.00	0.00	0.00	0.00	(405,247.28)		(405,247.28)	
6000-6999	Capital Outlay (exclude Object 6600 & 6910)		0.00	0.00	0.00	0.00	0.00	82,464.62		82,464.62	
7130	State Special Schools		0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service		0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs		0.00	0.00	0.00	0.00	0.00	1,651.89	0.00	1,651.89	
7310	Transfers of Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980		0.00	0.00	0.00	0.00	0.00	1,651.89	0.00	1,651.89	
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										232,788.55
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)										4,427,419.49
	TOTAL COSTS										4,661,859.93

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

SELPA: Butte County (CE)

SECTION 2

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

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

Available for MOE reduction.
(line (a) minus line (c), zero if negative)

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

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

Available to set aside for EIS
(line (b) minus line (e), zero if negative)

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

SELPA: Butte County (CE)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	6,170,011.00		
b. Less: Expenditures paid from federal sources	865,499.00		
c. Expenditures paid from state and local sources	5,304,512.00	6,396,792.87	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,396,792.87	
Less: Exempt reduction(s) from SECTION 1		160,379.73	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	5,304,512.00	6,236,413.14	(931,901.14)

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

	Budgeted Amounts FY 2022-23	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	6,170,011.00		
b. Less: Expenditures paid from federal sources	865,499.00		
c. Expenditures paid from state and local sources	5,304,512.00	6,185,664.73	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,185,664.73	
Less: Exempt reduction(s) from SECTION 1		160,379.73	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	5,304,512.00	6,025,285.00	
d. Special education unduplicated pupil count	389	388	
e. Per capita state and local expenditures (A2c/A2d)	13,636.28	15,529.09	(1,892.81)

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

SELPA: Butte County (CE)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2022-23	Comparison Year FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	4,616,190.00	4,661,859.93	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,661,859.93	
Less: Exempt reduction(s) from SECTION 1		160,379.73	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,616,190.00	4,501,480.20	114,709.80

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

	Budget FY 2022-23	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	4,616,190.00	4,661,859.93	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,661,859.93	
Less: Exempt reduction(s) from SECTION 1		160,379.73	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,616,190.00	4,501,480.20	
b. Special education unduplicated pupil count	389	389	
c. Per capita local expenditures (B2a/B2b)	11,866.81	11,571.93	294.88

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

Andrew James
Contact Name

530-532-3000
Telephone Number

Assistant Superintendent
Title

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Email Address

SELPA: Butte County (CE)

Object Code	Description	Butte COE (CE00)	Bangor Union Elementary (CE01)	Golden Feather Elementary (CE02)	Manzanita Elementary (CE05)	Oroville City Elementary (CE06)	Palermo Union Elementary (CE07)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Butte County (CE)

Object Code	Description	Thermalito Elementary (CE08)	Oroville Union High (CE10)	Biggs Unified (CE11)	Chico Unified (CE12)	Durham Unified (CE13)	Paradise Unified (CE14)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Butte County (CE)

Object Code	Description	Pioneer Union Elementary (CE15)	Gridley Unified (CE16)	Adjustments*	Total
TOTAL BUDGET - All Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00

SELPA: Butte County (CE)

Object Code	Description	Butte COE (CE00)	Bangor Union Elementary (CE01)	Golden Feather Elementary (CE02)	Manzanita Elementary (CE05)	Oroville City Elementary (CE06)	Palermo Union Elementary (CE07)
BUDGET - Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Butte County (CE)

Object Code	Description	Thermalito Elementary (CE08)	Oroville Union High (CE10)	Biggs Unified (CE11)	Chico Unified (CE12)	Durham Unified (CE13)	Paradise Unified (CE14)
BUDGET - Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except Object 6600 & Object 6910)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Butte County (CE)

Object Code	Description	Pioneer Union Elementary (CE15)	Gridley Unified (CE16)	Adjustments*	Total
BUDGET - Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)				0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT					0

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(53,564.00)				
Other Sources/Uses Detail					(935,735.41)	38,706.59		
Fund Reconciliation							189,090.52	38,706.59
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							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	53,564.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	150,383.93
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					974,442.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	0.00	0.00	53,564.00	(53,564.00)	38,706.59	38,706.59	189,090.52	189,090.52



OROVILLE CITY ELEMENTARY SCHOOL DISTRICT

2795 YARD STREET, OROVILLE, CA 95966-5113

(530) 532-3000 • www.ocesd.org

Other Funds

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	593,212.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	593,212.00	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	103,512.00	New
2) Classified Salaries		2000-2999	0.00	276,161.00	New
3) Employee Benefits		3000-3999	0.00	188,443.00	New
4) Books and Supplies		4000-4999	0.00	2,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	500.00	New
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	22,596.00	New
9) TOTAL, EXPENDITURES			0.00	593,212.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	593,212.00	New
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	593,212.00	New
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	593,212.00	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	103,512.00	New
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	103,512.00	New
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	276,161.00	New
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	276,161.00	New
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	188,443.00	New
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	188,443.00	New
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	2,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	2,000.00	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	500.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	500.00	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	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	22,596.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	22,596.00	New
TOTAL, EXPENDITURES			0.00	593,212.00	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	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 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%

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	593,212.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	593,212.00	New
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	570,616.00	New
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	22,596.00	New
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	593,212.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (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	2022-23
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,440,321.61	1,208,643.00	-16.1%
3) Other State Revenue		8300-8599	295,394.17	102,000.00	-65.5%
4) Other Local Revenue		8600-8799	(5,605.45)	98,528.00	-1857.7%
5) TOTAL, REVENUES			1,730,110.33	1,409,171.00	-18.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	520,691.79	546,875.00	5.0%
3) Employee Benefits		3000-3999	343,903.65	367,642.00	6.9%
4) Books and Supplies		4000-4999	489,469.62	653,038.00	33.4%
5) Services and Other Operating Expenditures		5000-5999	1,634.57	52,353.00	3102.9%
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	53,564.00	70,647.00	31.9%
9) TOTAL, EXPENDITURES			1,409,263.63	1,690,555.00	20.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			320,846.70	(281,384.00)	-187.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	281,384.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	281,384.00	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			320,846.70	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,679.61	392,526.31	447.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,679.61	392,526.31	447.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,679.61	392,526.31	447.6%
2) Ending Balance, June 30 (E + F1e)			392,526.31	392,526.31	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	17.37	0.00	-100.0%
Stores		9712	77,039.64	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	315,469.30	392,526.31	24.4%
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	339,612.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	(10,512.71)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	17.37		
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	211,547.56		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	77,039.64		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			617,704.49		
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	74,794.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	150,383.93		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			225,178.18		
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)			392,526.31		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	280,447.21	1,091,019.00	289.0%
Donated Food Commodities		8221	1,156,811.40	117,624.00	-89.8%
All Other Federal Revenue		8290	3,063.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,440,321.61	1,208,643.00	-16.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	295,394.17	102,000.00	-65.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			295,394.17	102,000.00	-65.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	4,579.50	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	326.71	7,544.00	2209.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(10,934.19)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	422.53	90,984.00	21433.1%
TOTAL, OTHER LOCAL REVENUE			(5,605.45)	98,528.00	-1857.7%
TOTAL, REVENUES			1,730,110.33	1,409,171.00	-18.6%

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	419,740.31	429,570.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	69,053.09	85,283.00	23.5%
Clerical, Technical and Office Salaries		2400	31,898.39	32,022.00	0.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			520,691.79	546,875.00	5.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	106,530.54	126,573.00	18.8%
OASDI/Medicare/Alternative		3301-3302	36,880.28	39,728.00	7.7%
Health and Welfare Benefits		3401-3402	177,002.50	179,785.00	1.6%
Unemployment Insurance		3501-3502	2,315.97	2,828.00	22.1%
Workers' Compensation		3601-3602	15,013.88	12,676.00	-15.6%
OPEB, Allocated		3701-3702	6,147.64	6,039.00	-1.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12.84	13.00	1.2%
TOTAL, EMPLOYEE BENEFITS			343,903.65	367,642.00	6.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	46,137.92	67,478.00	46.3%
Noncapitalized Equipment		4400	0.00	27,810.00	New
Food		4700	443,331.70	557,750.00	25.8%
TOTAL, BOOKS AND SUPPLIES			489,469.62	653,038.00	33.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	158.25	3,068.00	1838.7%
Dues and Memberships		5300	0.00	150.00	New
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	891.90	46,635.00	5128.7%
Communications		5900	584.42	2,500.00	327.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,634.57	52,353.00	3102.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	53,564.00	70,647.00	31.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			53,564.00	70,647.00	31.9%
TOTAL, EXPENDITURES			1,409,263.63	1,690,555.00	20.0%

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	281,384.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	281,384.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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	281,384.00	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	1,440,321.61	1,208,643.00	-16.1%
3) Other State Revenue		8300-8599	295,394.17	102,000.00	-65.5%
4) Other Local Revenue		8600-8799	(5,605.45)	98,528.00	-1857.7%
5) TOTAL, REVENUES			1,730,110.33	1,409,171.00	-18.6%
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		1,355,699.63	1,619,908.00	19.5%
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		53,564.00	70,647.00	31.9%
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			1,409,263.63	1,690,555.00	20.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			320,846.70	(281,384.00)	-187.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	281,384.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	281,384.00	New

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			320,846.70	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,679.61	392,526.31	447.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,679.61	392,526.31	447.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,679.61	392,526.31	447.6%
2) Ending Balance, June 30 (E + F1e)			392,526.31	392,526.31	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	17.37	0.00	-100.0%
Stores		9712	77,039.64	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	315,469.30	392,526.31	24.4%
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	2022-23
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	315,469.30	392,526.31
Total, Restricted Balance		315,469.30	392,526.31

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	309,393.24	155,700.00	-49.7%
5) TOTAL, REVENUES			309,393.24	155,700.00	-49.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,948.17	0.00	-100.0%
6) Capital Outlay		6000-6999	83,272.56	100,000.00	20.1%
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			90,220.73	100,000.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			219,172.51	55,700.00	-74.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	974,442.00	974,442.00	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			974,442.00	974,442.00	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)			1,193,614.51	1,030,142.00	-13.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	365,693.41	1,559,307.92	326.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			365,693.41	1,559,307.92	326.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			365,693.41	1,559,307.92	326.4%
2) Ending Balance, June 30 (E + F1e)			1,559,307.92	2,589,449.92	66.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,559,307.92	2,589,449.92	66.1%
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	1,600,387.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	(17,304.05)		
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	676.94		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,583,760.67		
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	24,452.75		
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			24,452.75		
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)			1,559,307.92		

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	175,045.30	90,000.00	-48.6%
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	4,446.11	5,700.00	28.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(19,173.52)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	149,075.35	60,000.00	-59.8%
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			309,393.24	155,700.00	-49.7%
TOTAL, REVENUES			309,393.24	155,700.00	-49.7%

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	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	6,948.17	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,948.17	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	83,272.56	100,000.00	20.1%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			83,272.56	100,000.00	20.1%
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			90,220.73	100,000.00	10.8%

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	974,442.00	974,442.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			974,442.00	974,442.00	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)			974,442.00	974,442.00	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	309,393.24	155,700.00	-49.7%
5) TOTAL, REVENUES			309,393.24	155,700.00	-49.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		90,220.73	100,000.00	10.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			90,220.73	100,000.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			219,172.51	55,700.00	-74.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	974,442.00	974,442.00	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			974,442.00	974,442.00	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)			1,193,614.51	1,030,142.00	-13.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	365,693.41	1,559,307.92	326.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			365,693.41	1,559,307.92	326.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			365,693.41	1,559,307.92	326.4%
2) Ending Balance, June 30 (E + F1e)			1,559,307.92	2,589,449.92	66.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,559,307.92	2,589,449.92	66.1%
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	1,559,307.92	2,589,449.92
Total, Restricted Balance		1,559,307.92	2,589,449.92

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	(19,789.72)	0.00	-100.0%
5) TOTAL, REVENUES			(19,789.72)	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	2,462,577.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	2,462,577.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,789.72)	(2,462,577.00)	12343.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	824,137.50	0.00	-100.0%
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			824,137.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			804,347.78	(2,462,577.00)	-406.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	804,347.78	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	804,347.78	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	804,347.78	New
2) Ending Balance, June 30 (E + F1e)			804,347.78	(1,658,229.22)	-306.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,972.01	0.00	-100.0%
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	797,375.77	797,375.77	0.0%
Special Reserve Fund for Capital Outlay Prc	0000	9780	797,375.77		
Special Reserve Fund for Capital Outlay Prc	0000	9780		797,375.77	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(2,455,604.99)	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	831,109.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	(26,761.73)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			804,347.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			804,347.78		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(26,761.73)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	6,972.01	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(19,789.72)	0.00	-100.0%
TOTAL, REVENUES			(19,789.72)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	2,462,577.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	2,462,577.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	2,462,577.00	New

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	824,137.50	0.00	-100.0%
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			824,137.50	0.00	-100.0%
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)			824,137.50	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(19,789.72)	0.00	-100.0%
5) TOTAL, REVENUES			(19,789.72)	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	2,462,577.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	2,462,577.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(19,789.72)	(2,462,577.00)	12343.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	824,137.50	0.00	-100.0%
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			824,137.50	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			804,347.78	(2,462,577.00)	-406.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	804,347.78	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	804,347.78	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	804,347.78	New
2) Ending Balance, June 30 (E + F1e)			804,347.78	(1,658,229.22)	-306.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,972.01	0.00	-100.0%
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	797,375.77	797,375.77	0.0%
Special Reserve Fund for Capital Outlay Proj	0000	9780	797,375.77		
Special Reserve Fund for Capital Outlay Proj	0000	9780		797,375.77	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(2,455,604.99)	New

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5650	FEMA Public Assistance Funds	6,972.01	0.00
Total, Restricted Balance		6,972.01	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,039.38	3,500.00	-50.3%
4) Other Local Revenue		8600-8799	562,335.86	509,000.00	-9.5%
5) TOTAL, REVENUES			569,375.24	512,500.00	-10.0%
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	555,000.00	564,350.00	1.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			555,000.00	564,350.00	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,375.24	(51,850.00)	-460.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			14,375.24	(51,850.00)	-460.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	883,581.24	897,956.48	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			883,581.24	897,956.48	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			883,581.24	897,956.48	1.6%
2) Ending Balance, June 30 (E + F1e)			897,956.48	846,106.48	-5.8%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	897,956.48	846,106.48	-5.8%
Bond Interest and Redemption Fund	0000	9780	897,956.48		
Bond Interest and Redemption Fund	0000	9780		846,106.48	
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	890,974.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	5,426.73		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,555.70		
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			897,956.48		
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)			897,956.48		

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	5,376.92	2,000.00	-62.8%
Other Subventions/In-Lieu Taxes		8572	1,662.46	1,500.00	-9.8%
TOTAL, OTHER STATE REVENUE			7,039.38	3,500.00	-50.3%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	522,760.78	300,000.00	-42.6%
Unsecured Roll		8612	24,207.24	200,000.00	726.2%
Prior Years' Taxes		8613	1,563.50	0.00	-100.0%
Supplemental Taxes		8614	11,545.40	5,000.00	-56.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	2,258.94	4,000.00	77.1%
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			562,335.86	509,000.00	-9.5%
TOTAL, REVENUES			569,375.24	512,500.00	-10.0%

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	555,000.00	555,000.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	9,350.00	New
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)			555,000.00	564,350.00	1.7%
TOTAL, EXPENDITURES			555,000.00	564,350.00	1.7%

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: 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) 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	7,039.38	3,500.00	-50.3%
4) Other Local Revenue		8600-8799	562,335.86	509,000.00	-9.5%
5) TOTAL, REVENUES			569,375.24	512,500.00	-10.0%
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	555,000.00	564,350.00	1.7%
10) TOTAL, EXPENDITURES			555,000.00	564,350.00	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,375.24	(51,850.00)	-460.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,375.24	(51,850.00)	-460.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	883,581.24	897,956.48	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			883,581.24	897,956.48	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			883,581.24	897,956.48	1.6%
2) Ending Balance, June 30 (E + F1e)			897,956.48	846,106.48	-5.8%
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		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	897,956.48	846,106.48	-5.8%
Bond Interest and Redemption Fund	0000	9780	897,956.48		
Bond Interest and Redemption Fund	0000	9780		846,106.48	
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	2022-23
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00