

**Big Sur Unified School
District**

2021 - 2022

Unaudited Actuals

And

2022 - 2023

45 Day Budget Revision

Big Sur Unified School District

2021-2022 Unaudited Actuals and 2022-2023 45 Day Budget

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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: 9/13/2022

To the Superintendent of Public Instruction:

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

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

Date: _____

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	39.00%
	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.	exempt
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$1,049,756.50
	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.	\$1,049,756.50
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	14.91%

1/15/2021

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Unrestricted and Restricted Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	786,407.50	0.00	786,407.50	966,016.00	0.00	966,016.00	22.8%
2) Federal Revenue		8100-8299	366.14	50,084.66	50,450.80	0.00	14,735.00	14,735.00	-70.8%
3) Other State Revenue		8300-8599	3,998.73	129,862.03	133,860.76	3,144.00	62,238.00	65,382.00	-51.0%
4) Other Local Revenue		8600-8799	7,705.60	36,673.74	44,379.34	34,993.00	128,950.00	163,943.00	269.4%
5) TOTAL REVENUES			798,077.97	216,620.43	1,014,698.40	1,004,153.00	205,923.00	1,210,076.00	19.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	268,100.71	25,825.91	293,926.62	230,206.00	26,548.00	256,754.00	-12.6%
2) Classified Salaries		2000-2999	135,376.56	76,192.65	211,569.21	170,286.00	61,631.00	231,917.00	9.6%
3) Employee Benefits		3000-3999	117,464.38	58,504.07	175,968.45	134,010.00	63,620.00	197,630.00	12.3%
4) Books and Supplies		4000-4999	33,179.90	26,716.35	59,896.25	38,435.00	85,435.00	123,870.00	106.8%
5) Services and Other Operating Expenditures		5000-5999	160,203.20	105,651.31	265,854.51	150,446.00	180,804.00	331,250.00	24.6%
6) Capital Outlay		6000-6999	88,510.86	0.00	88,510.86	0.00	15,000.00	15,000.00	-83.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			903,835.61	292,890.29	1,096,725.90	723,383.00	432,938.00	1,156,321.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			(5,757.64)	(76,269.86)	(82,027.50)	280,770.00	(227,015.00)	53,755.00	-165.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	44,762.05	90,394.91	135,156.96	0.00	69,250.00	69,250.00	-48.8%
b) Transfers Out		7600-7629	168,647.01	0.00	168,647.01	101,971.00	0.00	101,971.00	-39.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(44,762.05)	44,762.05	0.00	(67,051.00)	67,051.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(168,647.01)	135,156.96	(33,490.05)	(169,022.00)	136,301.00	(32,721.00)	-2.3%

Unrestricted and Restricted Expenditures by Object

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)									
			(174,404.65)	58,887.10	(115,517.55)	111,748.00	(90,714.00)	21,034.00	-118.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	426,100.38	86,073.91	512,974.29	251,695.73	145,761.01	397,456.74	-22.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			426,100.38	86,873.91	512,974.29	251,695.73	145,761.01	397,456.74	-22.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			426,100.38	86,873.91	512,974.29	251,695.73	145,761.01	397,456.74	-22.5%
2) Ending Balance, June 30. (E + F1e)			251,695.73	145,761.01	397,456.74	363,443.73	55,047.01	418,490.74	5.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	145,761.01	145,761.01	0.00	55,047.10	55,047.10	-62.2%
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	71,000.00	0.00	71,000.00	75,000.00	0.00	75,000.00	5.6%
Unassigned/Unappropriated Amount		9790	178,695.73	0.00	178,695.73	286,443.73	(0.09)	286,443.64	60.3%

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Unrestricted and Restricted Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash		9110	605,297.23	273,621.48	878,918.71				
a) in County Treasury		9111	(21,572.68)	0.00	(21,572.68)				
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00				
b) in Banks		9130	2,000.00	0.00	2,000.00				
c) in Revolving Cash Account		9135	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9140	6,097.58	318.07	6,409.65				
e) Collections Awaiting Deposit		9150	0.00	0.00	0.00				
2) Investments		9200	11,188.12	33,937.48	45,125.60				
3) Accounts Receivable		9290	0.00	0.00	0.00				
4) Due from Grantor Government		9310	0.00	0.00	0.00				
5) Due from Other Funds		9320	0.00	0.00	0.00				
6) Stores		9330	0.00	0.00	0.00				
7) Prepaid Expenditures		9340	0.00	0.00	0.00				
8) Other Current Assets		9380	0.00	0.00	0.00				
9) Lease Receivable			0.00	0.00	0.00				
10) TOTAL ASSETS			603,004.25	307,877.03	910,881.28				
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	337,468.07	21,048.56	358,516.63				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	13,840.45	0.00	13,840.45				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	141,067.46	141,067.46				
6) TOTAL LIABILITIES			351,308.52	162,116.02	513,424.54				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUNDS EQUITY									

Unrestricted and Restricted Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Ending Fund Balance, June 30 (Must agree with line F.2) (G9 + H2) - (I6 + J2)			251,695.73	145,761.01	397,456.74				

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Unrestricted and Restricted Expenditures by Object

Description	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES							
Principal Apportionment							
State Aid - Current Year	311,785.00	0.00	311,785.00	604,214.00	0.00	604,214.00	93.8%
Education Protection Account State Aid - Current Year	452,099.00	0.00	452,099.00	276,892.00	0.00	276,892.00	-38.8%
State Aid - Prior Years	(62,386.00)	0.00	(62,386.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions							
Homeowners' Exemptions	2,046.00	0.00	2,046.00	2,046.00	0.00	2,046.00	0.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes							
Secured Roll Taxes	501,308.85	0.00	501,308.85	501,309.00	0.00	501,309.00	0.0%
Unsecured Roll Taxes	22,191.53	0.00	22,191.53	22,192.00	0.00	22,192.00	0.0%
Prior Years' Taxes	5,264.97	0.00	5,264.97	6,734.00	0.00	6,734.00	27.9%
Supplemental Taxes	10,626.88	0.00	10,626.88	10,627.00	0.00	10,627.00	0.0%
Education Revenue Augmentation Fund (ERAF)	3,957.38	0.00	3,957.38	3,957.00	0.00	3,957.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes							
Miscellaneous Funds (EC 41604)	1,469.34	0.00	1,469.34	0.00	0.00	0.00	-100.0%
Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal LCFF Sources	1,248,362.95	0.00	1,248,362.95	1,427,971.00	0.00	1,427,971.00	14.4%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	(461,955.45)	0.00	(461,955.45)	(461,955.00)	0.00	(461,955.00)	0.0%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unrestricted and Restricted
Expenditures by Object

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			786,407.50	0.00	786,407.50	966,016.00	0.00	966,016.00	22.8%
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	3,096.15	3,096.15	0.00	4,735.00	4,735.00	52.9%
Special Education Discretionary Grants		8182	0.00	1,036.51	1,036.51	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	366.14	0.00	366.14	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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 Programs	3010	8290		0.00	0.00		0.00	0.00	0.0%
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		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Grade III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act Career and Technical Education	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE	All Other	8290	0.00	45,952.00	45,952.00	0.00	10,000.00	10,000.00	-78.2%
OTHER STATE REVENUE			366.14	50,084.06	50,450.90	0.00	14,735.00	14,735.00	-70.8%
Other State Apportionments									
DC/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%
Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Indirect Costs Reimbursements		8550	639.00	0.00	639.00	639.00	0.00	639.00	0.0%
Library - Unrestricted and Instructional Materials		8560	2,959.73	1,370.82	4,330.55	2,505.00	982.00	3,487.00	-19.5%
Text 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%
Other School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

Unrestricted and Restricted Expenditures by Object

Description	Resource Codes	Object Codes	2024-22 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%
Drug/Alcohol/Tobacco Funds	6660, 6690, 6695	8590		0.00	0.00			0.00	0.00%
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.00%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00			0.00	0.00%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.00%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.00%
All Other State Revenue	All Other	8590	0.00	128,491.21	128,491.21	0.00	61,256.00	61,256.00	-52.3%
TOTAL OTHER STATE REVENUE			3,598.73	129,862.03	133,460.76	3,144.00	62,238.00	65,382.00	-51.0%

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Unrestricted and Restricted Expenditures by Object

Description	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes							
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds							
Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from							
Delinquent Non-LCFF							
Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	2,167.55	0.00	2,167.55	2,700.00	0.00	2,700.00	24.6%
Net Increase (Decrease) in the Fair Value of Investments	(21,572.68)	0.00	(21,572.68)	0.00	0.00	0.00	-100.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue							
Plus: Misc Funds Non-LCFF							

Unrestricted and Restricted Expenditures by Object

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	27,110.73	22,091.91	49,202.64	32,293.00	116,067.00	148,360.00	201.5%
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	0.00	0.0%
From Districts or Charter Schools	6500	8792		14,581.83	14,581.83		12,883.00	12,883.00	-11.7%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6360	8792		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
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 Districts or Charter Schools	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs									
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			7,705.60	36,673.74	44,379.34	34,993.00	128,950.00	163,943.00	289.4%
TOTAL REVENUES			798,077.97	216,620.43	1,014,698.40	1,004,153.00	205,923.00	1,210,076.00	19.3%

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Description	Resource Codes	Object Codes	2024-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	186,500.71	25,825.91	212,326.62	182,206.00	18,548.00	200,754.00	-5.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	81,600.00	0.00	81,600.00	48,000.00	0.00	48,000.00	-41.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	8,000.00	8,000.00	New
TOTAL CERTIFICATED SALARIES			268,100.71	25,825.91	293,926.62	230,206.00	26,548.00	256,754.00	-12.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	14,161.81	34,089.54	48,251.35	38,720.00	13,105.00	51,825.00	7.4%
Classified Support Salaries		2200	31,001.80	42,103.11	73,104.91	40,797.00	45,926.00	86,723.00	18.6%
Classified Supervisors' and Administrators' Salaries		2300	43,103.49	0.00	43,103.49	40,598.00	0.00	40,598.00	-5.8%
Clerical, Technical and Office Salaries		2400	46,074.67	0.00	46,074.67	50,171.00	2,500.00	52,671.00	14.3%
Other Classified Salaries		2900	1,034.79	0.00	1,034.79	0.00	0.00	0.00	-100.0%
TOTAL CLASSIFIED SALARIES			135,376.56	76,192.65	211,569.21	170,206.00	61,531.00	231,817.00	9.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	29,674.93	29,254.24	58,929.17	34,801.00	31,327.00	66,128.00	12.2%
PERS		3201-3202	18,845.54	9,712.11	28,557.65	27,770.00	11,623.00	39,393.00	37.9%
OASD/Medicare/Alternative		3301-3302	14,178.21	6,141.55	20,319.76	14,211.00	4,427.00	18,638.00	-8.3%
Health and Welfare Benefits		3401-3402	48,087.21	11,680.04	59,767.25	50,681.00	14,805.00	65,486.00	9.6%
Unemployment Insurance		3501-3502	1,955.41	512.39	2,467.80	1,781.00	409.00	2,190.00	-11.3%
Workers' Compensation		3601-3602	4,723.08	1,203.74	5,926.82	4,766.00	1,029.00	5,795.00	-2.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			117,464.38	58,504.07	175,968.45	134,010.00	63,620.00	197,630.00	12.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	57.44	0.00	57.44	57.00	0.00	57.00	-0.8%
Materials and Supplies		4300	33,122.46	26,716.35	59,838.81	38,378.00	85,435.00	123,813.00	106.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			33,179.90	26,716.35	59,896.25	38,436.00	85,435.00	123,870.00	106.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,026.84	2,046.10	13,072.94	16,925.00	16,015.00	32,940.00	152.0%
Dues and Memberships		5300	1,141.64	0.00	1,141.64	2,199.00	0.00	2,199.00	92.6%
Insurance		5400 - 5450	6,600.00	0.00	6,600.00	6,600.00	0.00	6,600.00	0.0%
Operations and Housekeeping Services		5500	27,965.76	0.00	27,965.76	26,000.00	0.00	26,000.00	-7.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,015.17	15,935.04	30,950.21	19,721.00	4,000.00	23,721.00	-23.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	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	87,634.91	87,670.17	175,305.08	64,614.00	160,789.00	225,403.00	28.6%
Communications		5900	10,818.88	0.00	10,818.88	14,387.00	0.00	14,387.00	33.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			160,203.20	105,651.31	265,854.51	150,446.00	180,804.00	331,250.00	24.6%

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	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	15,000.00	New
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	89,510.86	0.00	89,510.86	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			89,510.86	0.00	89,510.86	0.00	15,000.00	15,000.00	-83.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	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		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		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 Appointments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Appointments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Appointments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unrestricted and Restricted Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			803,835.61	292,890.29	1,096,725.90	723,383.00	432,938.00	1,156,321.00	5.4%

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Unrestricted and Restricted Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	44,762.05	90,394.91	135,156.96	0.00	69,250.00	69,250.00	-48.8%
(a) TOTAL INTERFUND TRANSFERS IN			44,762.05	90,394.91	135,156.96	0.00	69,250.00	69,250.00	-48.8%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	168,647.01	0.00	168,647.01	101,971.00	0.00	101,971.00	-39.5%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			168,647.01	0.00	168,647.01	101,971.00	0.00	101,971.00	-39.5%
OTHER SOURCES/USES									
SOURCES									
State Appointments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Appointments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unrestricted and Restricted Expenditures by Object

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									
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									
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(44,762.05)	44,762.05	0.00	(67,051.00)	67,051.00	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									
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(169,647.01)	135,156.96	(33,490.05)	(169,022.00)	135,301.00	(32,721.00)	-2.3%

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Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	786,407.50	0.00	786,407.50	966,016.00	0.00	966,016.00	22.8%
2) Federal Revenue		8100-8299	366.14	50,084.66	50,450.80	0.00	14,735.00	14,735.00	-70.8%
3) Other State Revenue		8300-8599	3,598.73	129,862.03	133,460.76	3,144.00	62,238.00	65,382.00	-51.0%
4) Other Local Revenue		8600-8799	7,705.60	36,673.74	44,379.34	34,993.00	128,950.00	163,943.00	269.4%
5) TOTAL REVENUES			798,077.97	216,620.43	1,014,698.40	1,004,153.00	205,923.00	1,210,076.00	19.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		304,643.11	193,501.71	498,144.82	357,258.00	322,545.00	679,803.00	36.5%
2) Instruction - Related Services	2000-2999		172,064.79	4,690.97	176,755.76	153,967.00	12,863.00	166,830.00	-6.9%
3) Pupil Services	3000-3999		144,081.95	4,116.70	148,198.65	51,514.00	0.00	51,514.00	-65.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		144,145.32	186.00	144,331.32	108,305.00	186.00	108,491.00	-24.8%
8) Plant Services	8000-8999		38,900.44	90,394.91	129,295.35	52,339.00	97,344.00	149,683.00	15.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			803,835.61	292,690.29	1,096,525.90	723,383.00	432,938.00	1,156,321.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			(5,757.64)	(76,269.86)	(82,027.50)	280,770.00	(227,015.00)	53,755.00	-165.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	44,762.05	90,394.91	135,156.96	0.00	69,250.00	69,250.00	-48.8%
b) Transfers Out		7600-7629	168,647.01	0.00	168,647.01	101,971.00	0.00	101,971.00	-39.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(44,762.05)	44,762.05	0.00	(67,051.00)	67,051.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(168,647.01)	135,156.96	(33,490.05)	(169,022.00)	136,301.00	(32,721.00)	-2.3%

Unrestricted and Restricted Expenditures by Function

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)										
F. FUND BALANCE, RESERVES										
1) Beginning Fund Balance										
a) As of July 1 - Unaudited		9791	426,100.38	86,873.91	512,974.29	251,695.73	145,761.01	397,456.74	21,034.00	-118.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			426,100.38	86,873.91	512,974.29	251,695.73	145,761.01	397,456.74	21,034.00	-22.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			426,100.38	86,873.91	512,974.29	251,695.73	145,761.01	397,456.74	21,034.00	-22.5%
2) Ending Balance, June 30 (E + F1e)			251,695.73	145,761.01	397,456.74	363,443.73	55,047.01	418,490.74	55,047.01	5.3%
Components of Ending Fund Balance										
a) Nonspendable		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	145,761.01	145,761.01	0.00	55,047.10	55,047.10	55,047.10	-62.2%
b) Restricted			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated			71,000.00	0.00	71,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Reserve for Economic Uncertainties		9789	178,695.73	0.00	178,695.73	286,443.73	(0.09)	286,443.64	(0.09)	5.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.3%

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Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
2600	Expanded Learning Opportunities Program	45,500.00	0.00
6230	California Clean Energy Jobs Act	5,323.51	5,323.51
6266	Educator Effectiveness, FY 2021-22	19,535.91	0.00
7338	College Readiness Block Grant	49,723.59	49,723.59
7425	Expanded Learning Opportunities (ELO) Grant	25,678.00	0.00
Total, Restricted Balance		145,761.01	55,047.10

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,100.25	1,200.00	-70.7%
5) TOTAL REVENUES			4,100.25	1,200.00	-70.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	19,166.26	17,400.00	-9.2%
3) Employee Benefits		3000-3999	2,513.68	2,157.00	-14.2%
4) Books and Supplies		4000-4999	13,475.74	10,861.00	-19.5%
5) Services and Other Operating Expenditures		5000-5999	2,434.62	3,513.00	44.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			37,590.30	33,921.00	-9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(33,490.05)	(32,721.00)	-2.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	33,490.05	32,721.00	-2.3%
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			33,490.05	32,721.00	-2.3%

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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			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%

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(10,418.52)		
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	2,356.14		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	327.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	13,840.46		
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			6,105.64		
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	6,105.64		
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			6,105.64		
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)			0.00		

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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%
Donated Food Commodities		8221	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					
Child Nutrition Programs		8520	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	4,100.25	1,200.00	-70.7%
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	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,100.25	1,200.00	-70.7%
TOTAL REVENUES			4,100.25	1,200.00	-70.7%

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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	19,166.26	17,400.00	-9.2%
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			19,166.26	17,400.00	-9.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	496.70	371.00	-25.6%
CASDI/Medicare/Alternative		3301-3302	1,464.98	1,274.00	-13.0%
Health and Welfare Benefits		3401-3402	230.59	231.00	0.2%
Unemployment Insurance		3501-3502	95.82	84.00	-12.3%
Workers' Compensation		3601-3602	223.59	197.00	-11.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			2,513.88	2,157.00	-14.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,574.11	1,000.00	-36.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	11,901.63	9,851.00	-17.2%
TOTAL BOOKS AND SUPPLIES			13,475.74	10,851.00	-19.5%

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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	2,426.67	2,000.00	-17.6%
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	7.95	1,513.00	18931.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,434.62	3,513.00	44.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL EXPENDITURES			37,590.30	33,921.00	-9.8%

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	33,490.05	32,721.00	-2.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			33,490.05	32,721.00	-2.3%
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)			33,490.05	32,721.00	-2.3%

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Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

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	4,100.25	1,200.00	-70.7%
5) TOTAL REVENUES			4,100.25	1,200.00	-70.7%
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		37,590.30	33,921.00	-9.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			37,590.30	33,921.00	-9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(33,490.05)	(32,721.00)	-2.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	33,490.05	32,721.00	-2.3%
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			33,490.05	32,721.00	-2.3%

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Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

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			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%

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(1,605.63)	350.00	-121.8%
5) TOTAL REVENUES			(1,605.63)	350.00	-121.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES. (A5 - B9)			(1,605.63)	350.00	-121.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,605.63)	350.00	-121.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,068.80	72,463.17	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,068.80	72,463.17	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,068.80	72,463.17	-2.2%
2) Ending Balance, June 30 (E + F1e)			72,463.17	72,813.17	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	72,463.17	72,813.17	0.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	74,245.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,844.19)		
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	61.44		
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			72,463.17		
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)			72,463.17		

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Unaudited Actuals
 Special Reserve Fund for Other Than Capital Outlay Projects
 Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	238.56	350.00	46.7%
Net increase (Decrease) in the Fair Value of Investments		8662	(1,844.19)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(1,605.63)	350.00	-121.8%
TOTAL REVENUES			(1,605.63)	350.00	-121.8%

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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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(1,605.63)	350.00	-121.8%
5) TOTAL REVENUES			(1,605.63)	350.00	-121.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,605.63)	350.00	-121.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,605.63)	350.00	-121.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,068.80	72,463.17	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,068.80	72,463.17	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,068.80	72,463.17	-2.2%
2) Ending Balance, June 30 (E + F1e)			72,463.17	72,813.17	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	72,463.17	72,813.17	0.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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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			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%

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			0.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.01		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred inflows of Resources		9680	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		

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	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					
Mitigation/Developer Fees		8681	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.0%

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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%

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

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

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	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
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	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			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%

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Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

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%

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(896.67)	222.00	-124.8%
5) TOTAL REVENUES			(896.67)	222.00	-124.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(896.67)	222.00	-124.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(896.67)	222.00	-124.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,360.84	40,464.17	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,360.84	40,464.17	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,360.84	40,464.17	-2.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	40,464.17	40,686.17	0.5%
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%

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	41,459.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,029.82)		
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	34.31		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.01		
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			40,464.17		
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)			40,464.17		

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	133.15	222.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,029.82)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			(896.67)	222.00	-124.8%
TOTAL REVENUES			(896.67)	222.00	-124.8%

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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%
QASDI/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%

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

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Unaudited Actuals
County School Facilities Fund
Expenditures by Object

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

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(896.67)	222.00	-124.8%
5) TOTAL REVENUES			(896.67)	222.00	-124.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(896.67)	222.00	-124.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(896.67)	222.00	-124.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,360.84	40,464.17	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,360.84	40,464.17	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,360.84	40,464.17	-2.2%
2) Ending Balance, June 30 (E + F1e)			40,464.17	40,686.17	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			40,464.17	40,686.17	0.5%
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		9769	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

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Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	15.83	16.26	15.83	16.08	16.08	16.28
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)	15.83	16.26	15.83	16.08	16.08	16.28
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15.83	16.26	15.83	16.08	16.08	16.28
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C, Charter School ADA)						

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	0.00		0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	1,293,583.00	21,090.00	1,314,673.00			1,314,673.00
Equipment	192,036.00		192,036.00	89,510.86		281,546.86
Total capital assets being depreciated	1,485,619.00	21,090.00	1,506,709.00	89,510.86	0.00	1,596,219.86
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(701,419.00)	1,451.00	(699,968.00)	(36,487.00)		(736,455.00)
Equipment	(156,491.00)	(558.00)	(157,049.00)	(4,389.00)		(161,438.00)
Total accumulated depreciation	(857,910.00)	893.00	(857,017.00)	(40,876.00)	0.00	(897,893.00)
Total capital assets being depreciated, net excluding lease assets	627,709.00	21,983.00	649,692.00	48,634.86	0.00	698,326.86
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	627,709.00	21,983.00	649,692.00	48,634.86	0.00	698,326.86
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated			0.00			0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation			0.00			0.00
Total capital assets being depreciated, net excluding lease assets			0.00			0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net			0.00			0.00
Business-type activity capital assets, net			0.00			0.00

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RT I - CURRENT PENSE 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.	
10 - Certificated Salaries	293,926.62	301	0.00	303	293,926.62	305	0.00		307	293,926.62	309	
10 - Classified Salaries	211,569.21	311	0.00	313	211,569.21	315	22,486.63		317	189,082.58	319	
10 - Employee Benefits	175,968.45	321	0.00	323	175,968.45	325	6,700.30		327	169,268.15	329	
10 - Books, Supplies and Replace. (6500)	149,407.11	331	0.00	333	149,407.11	335	103,394.02		337	46,013.09	339	
10 - Services... & 10 - Indirect Costs	265,854.51	341	0.00	343	265,854.51	345	18,487.42		347	247,367.09	349	
TOTAL					1,096,725.90	365			TOTAL		945,657.53	369

ie 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).

ie 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.

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.

RT II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
Teacher Salaries as Per EC 41011	1100	375
Salaries of Instructional Aides Per EC 41011	2100	380
STRS	3101 & 3102	382
PERS	3201 & 3202	383
OASDI - Regular, Medicare and Alternative Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3301 & 3302	384
Unemployment Insurance	3401 & 3402	385
Workers' Compensation Insurance	3501 & 3502	390
OPEB, Active Employees (EC 41372)	3601 & 3602	392
Other Benefits (EC 22310)	3751 & 3752	393
SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	3901 & 3902	395
Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00
Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00
Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
TOTAL SALARIES AND BENEFITS		397
Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 80% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		39.00%
		X

RT III: DEFICIENCY AMOUNT

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.

Minimum percentage required (80% elementary, 55% unified, 50% high)	exempt
Percentage spent by this district (Part II, Line 15)	39.00%
Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	945,657.53
Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			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	650,293.00	46,727.00	697,020.00			697,020.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	650,293.00	46,727.00	697,020.00	0.00	0.00	697,020.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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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	1,265,372.91
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	50,084.66
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	89,510.86
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	168,647.01
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				258,157.87
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	8000-8699	33,490.05
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				990,620.43

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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)		16.26
B. Expenditures per ADA (Line I.E divided by Line II.A)		60,923.77
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.)	831,886.54	52,885.35
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs falling prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	831,886.54	52,885.35
B. Required effort (Line A.2 times 90%)	748,697.89	47,596.82
C. Current year expenditures (Line I.E and Line II.B)	990,620.43	60,923.77
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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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)	520,587.94		520,587.94			1,049,756.50
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	8.30		8.30			15.83
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 A8)	15.83		15.83	16.08		16.08
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)			15.83			16.08
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2021-22 Actual			2022-23 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	2,046.00		2,046.00	2,046.00		2,046.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	501,308.85		501,308.85	501,309.00		501,309.00
5. Unsecured Roll Taxes (Object 8042)	22,191.53		22,191.53	22,192.00		22,192.00
6. Prior Years' Taxes (Object 8043)	5,264.97		5,264.97	6,734.00		6,734.00
7. Supplemental Taxes (Object 8044)	10,826.88		10,826.88	10,827.00		10,827.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	3,957.38		3,957.38	3,957.00		3,957.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	1,469.34		1,469.34	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8623) (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)	546,864.95	0.00	546,864.95	546,865.00	0.00	546,865.00
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)	546,864.95	0.00	546,864.95	546,865.00	0.00	546,865.00

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	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)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	90,394.91		90,394.91	97,344.00		97,344.00
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)	90,394.91	0.00	90,394.91	97,344.00	0.00	97,344.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	763,884.00		763,884.00	881,106.00		881,106.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(62,386.00)		(62,386.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	701,498.00	0.00	701,498.00	881,106.00	0.00	881,106.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,014,698.40		1,014,698.40	1,210,076.00		1,210,076.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(19,405.13)		(19,405.13)	2,700.00		2,700.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
	2021-22 Actual			2022-23 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			520,587.94			1,049,756.50
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.9072			1.0158
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			1,049,756.50			1,146,851.52
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			546,864.95			546,865.00
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)			2,400.00			2,400.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			593,266.46			697,330.52
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			593,266.46			697,330.52
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])			(21,395.14)			2,700.00
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			525,469.81			549,565.00
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)			614,681.60			694,630.52
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			525,469.81			
b. State Subventions (Line D8)			614,681.60			
c. Less: Excluded Appropriations (Line C23)			90,394.91			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			1,049,756.50			

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Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,484.00
- 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) 678,980.28

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) 0.37%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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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)	82,536.15
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)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	477.73
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)	0.67
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)	83,014.55
9. Carry-Forward Adjustment (Part IV, Line F)	58,602.40
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	141,616.95

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	498,144.82
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	176,755.76
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	58,687.79
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
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)	39,795.17
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	22,000.00
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)	0.00
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)	128,637.51
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	179.44
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)	25,688.67
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)	949,889.16

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)

8.74%

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/ric)
(Line A10 divided by Line B19)

14.91%

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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>83,014.55</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
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 (2.57%) times Part III, Line B19); zero if negative	<u>58,602.40</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.57%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>58,602.40</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
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>58,602.40</u>

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Approved indirect cost rate: 2.57%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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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	0.00		0.00	0.00
2. State Lottery Revenue	8560	2,959.73		1,370.82	4,330.55
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)		2,959.73	0.00	1,370.82	4,330.55
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	2,959.73		1,370.82	4,330.55
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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)		2,959.73	0.00	1,370.82	4,330.55
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

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	Teacher Full-Time Equivalents			Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2800)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	579.00	0.00	172,577.26	1,209.82	129,115.24	180.11	142,923.01
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	1.60		2.60	2.60	6.25	6.25	12.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	0.40		0.40	0.40	1.00	1.00	3.00
6000 R.O.C.P.							
Other Goals Description							
7110 Nongency - Educational							
7150 Nongency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)	1.00	0.00	3.00	3.00	7.25	7.25	15.00
C. Total Allocation Factors							

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

Goal	Program/Activity	Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	432,541.58	376,917.19	809,458.77	118,012.16		927,470.93
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	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	73,268.56	69,667.25	142,935.81	20,838.82		163,774.63
6000	Regional Occupational Ctr/Prg (ROCP)	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					0.00	0.00
---	Enterprise					0.00	0.00
---	Facilities Acquisition & Construction					0.00	0.00
---	Other Outgo					168,647.01	168,647.01
Other Funds							
---	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	5,480.34		5,480.34
---	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
---	Total General Fund and Charter Schools Funds Expenditures	505,810.14	446,584.44	952,394.58	144,331.32	168,647.01	1,265,372.91

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

Goal Instructional Goals	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2299)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2499)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Auxiliary 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
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	432,541.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	432,541.58
3100	Alternative Schools	0.00	0.00	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	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	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	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	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	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	0.00	0.00
4110	Regular Education, Adult Centers	0.00	0.00	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	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	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	0.00	0.00
4700	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	65,603.24	3,592.50	0.00	0.00	4,065.82	0.00	0.00	0.00	0.00	0.00	0.00	73,268.56
6000	ROCP*	0.00	0.00	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	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	0.00
Total Direct Charged Costs		498,144.82	3,592.50	0.00	0.00	4,065.82	0.00	0.00	0.00	0.00	0.00	0.00	505,810.14

* Functions 7100-7199 for goals 8100 and 8500

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Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	151,117.27	111,461.51	114,338.41	376,917.19
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)	23,248.81	17,833.84	28,584.60	69,667.25
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	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		174,366.08	129,295.35	142,923.01	446,584.44

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A. Central Administration Costs in General Fund and Charter Schools Funds	
Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	39,795.17
External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	22,000.00
Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	82,536.15
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	144,331.32
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	505,810.14
2 Total Allocated Costs (from Form PCR, Column 2, Total)	446,584.44
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	952,394.58
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)	37,590.30
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	37,590.30
D. Total Direct Charged and Allocated Costs (B3 + C5)	989,984.88
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	14.58%

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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)	0.00				0.00
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			0.00		0.00
Other Outgo (Objects 1000-7999)				168,647.01	168,647.01
Total Other Costs	0.00	0.00	0.00	168,647.01	168,647.01

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 8310	Due To Other Funds 8610
	Transfers In 5750	Transfers Out 5780	Transfers In 7350	Transfers Out 7350				
1 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					135,156.99	168,647.01		
8 STUDENT ACTIVITY SPECIAL REVENUE FUND							0.00	13,840.45
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
9 CHARTER SCHOOLS SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
0 SPECIAL EDUCATION PASS-THROUGH FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
1 ADULT EDUCATION FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
2 CHILD DEVELOPMENT FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
3 CAFETERIA SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					33,490.05	0.00		
4 DEFERRED MAINTENANCE FUND							13,840.45	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
5 PUPIL TRANSPORTATION EQUIPMENT FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
6 SCHOOL BUS EMISSIONS REDUCTION FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
7 FOUNDATION SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00		
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
8 BUILDING FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
9 CAPITAL FACILITIES FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
0 STATE SCHOOL BUILDING LEASE/PURCHASE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
1 COUNTY SCHOOL FACILITIES FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
CAP PROJ FUND FOR BLENDED COMPONENT UNITS							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
BOND INTEREST AND REDEMPTION FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
DEBT SVC FUND FOR BLENDED COMPONENT UNITS							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
TAX OVERRIDE FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
DEBT SERVICE FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
FOUNDATION PERMANENT FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 8310	Due To Other Funds 8510
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
1 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
2 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
3 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
5 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
7 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
1 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
3 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00		0.00	0.00
3 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
3 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	168,647.01	168,647.01	13,840.46	13,840.46

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SELPA: Monterey County (AS)

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/subseqyrtrckwrkshf.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/iearmoeexempwrkshf.xls>

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

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

SELPA: Monterey County (AS)

SECTION 2

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

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

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

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

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

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

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: Monterey County (AS)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures (LE-CY Worksheet) FY 2021-22</u>	<u>Actual Expenditures Comparison Year FY 2020-21</u>	<u>Difference (A - B)</u>
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	142,935.83		
b. Less: Expenditures paid from federal sources	4,132.66		
c. Expenditures paid from state and local sources	138,803.17	99,292.38	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		99,292.38	
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	138,803.17	99,292.38	39,510.79

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.

	<u>Actual FY 2021-22</u>	<u>Comparison Year FY 2020-21</u>	<u>Difference</u>
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	142,935.83		
b. Less: Expenditures paid from federal sources	4,132.66		
c. Expenditures paid from state and local sources	138,803.17	99,292.38	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		99,292.38	
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	138,803.17	99,292.38	
d. Special education unduplicated pupil count	3	3	
e. Per capita state and local expenditures (A2c/A2d)	46,267.72	33,097.46	13,170.26

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.

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SELPA: Monterey County (AS)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2021-22	Comparison Year 2019-20	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	44,762.05	51,923.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		51,923.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	44,762.05	51,923.00	(7,160.95)

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 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	44,762.05	51,923.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		51,923.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	44,762.05	51,923.00	
b. Special education unduplicated pupil count	3	3	
c. Per capita local expenditures (B2a/B2b)	14,920.66	17,307.67	(2,386.99)

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.

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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	99,292.38	29,769.86
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)	99,292.38	29,769.86
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	3.00	
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)	3.00	

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Special Education Expenditures by LEA
 2021-22 Actual vs. Actual Comparison Year
 2021-22 Expenditures by LEA (LE-CY)

Big Sur Unified
 Monterey County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 6050)	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								3
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	14,175.91		14,175.91
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,209.15		2,209.15
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	10,998.11		10,998.11
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	4,065.82	0.00	0.00	0.00	0.00	41,819.57		45,885.39
6000-6999	Capital Outlay (except Object 6800 & 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	4,065.82	0.00	0.00	0.00	0.00	69,202.74	0.00	73,268.56
	Total Direct Costs	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	69,667.27	0.00	0.00	0.00	0.00	0.00		69,667.27
PCRA	Program Cost Report Allocations	69,667.27	0.00	0.00	0.00	0.00	0.00		69,667.27
	Total Indirect Costs and PCR Allocations	73,733.09	0.00	0.00	0.00	0.00	69,202.74	0.00	142,935.93
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	2,527.62		2,527.62
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,605.14		1,605.14
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 6800 & 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	4,132.66	0.00	4,132.66
	Total Direct Costs	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
	TOTAL BEFORE OBJECT 8960	0.00	0.00	0.00	0.00	0.00	4,132.66	0.00	4,132.66
8960	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3176 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								4,132.66

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2021-22 Actual vs. Actual Comparison Year
2021-22 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5080)	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	0.00	11,648.39		11,648.39
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,209.15		2,209.15
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	9,392.97		9,392.97
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	4,065.82	0.00	0.00	0.00	0.00	41,819.57		45,885.39
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	4,065.82	0.00	0.00	0.00	0.00	65,070.08	0.00	69,135.90
	Total Direct Costs								
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	69,667.27							69,667.27
	Total Indirect Costs and PCR Allocations	69,667.27							69,667.27
	TOTAL BEFORE OBJECT 8980	73,733.09	0.00	0.00	0.00	0.00	65,070.08	0.00	138,803.17
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								138,803.17
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	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								
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs								
	TOTAL BEFORE OBJECT 8980	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 Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 8610, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								44,762.05
									44,762.05

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

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SELPA: Monterey County (AS)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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SELPA: Monterey County (AS)

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 300.228(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

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

If (b) is greater than (a).
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) _____ 0.00 (d)

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

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

Available to set aside for EIS
(line (b) minus line (e), zero if negative) _____ 0.00 (f)

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: Monterey County (AS)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Budgeted Amounts (LB-B Worksheet) FY 2022-23</u>	<u>Actual Expenditures Comparison Year FY 21-22</u>	<u>Difference (A - B)</u>
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	<u>60,267.00</u>		
b. Less: Expenditures paid from federal sources	<u>4,735.00</u>		
c. Expenditures paid from state and local sources	55,532.00	<u>138,803.17</u>	
Add/Less: Adjustments and/or PCRA required for MOE calculation		<u>0.00</u>	
Comparison year's expenditures, adjusted for MOE calculation		<u>138,803.17</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>55,532.00</u>	<u>138,803.17</u>	<u>(83,271.17)</u>

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.

	<u>Budgeted Amounts FY 2022-23</u>	<u>Comparison Year FY 21-22</u>	<u>Difference</u>
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	<u>60,267.00</u>		
b. Less: Expenditures paid from federal sources	<u>4,735.00</u>		
c. Expenditures paid from state and local sources	<u>55,532.00</u>	<u>138,803.17</u>	
Add/Less: Adjustments and/or PCRA required for MOE calculation		<u>0.00</u>	
Comparison year's expenditures, adjusted for MOE calculation		<u>138,803.17</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>55,532.00</u>	<u>138,803.17</u>	
d. Special education unduplicated pupil count	<u>3</u>	<u>3</u>	
e. Per capita state and local expenditures (A2c/A2d)	<u>18,510.67</u>	<u>46,267.72</u>	<u>(27,757.05)</u>

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.

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SELPA: Monterey County (AS)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2022-23	Comparison Year FY 20-21	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	38,957.00	29,769.86	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		29,769.86	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	38,957.00	29,769.86	9,187.14

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 20-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	38,957.00	29,769.86	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		29,769.86	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	38,957.00	29,769.86	
b. Special education unduplicated pupil count	3	3	
c. Per capita local expenditures (B2a/B2b)	12,985.67	9,923.29	3,062.38

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.

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Email Address

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Object Code	Description	Special Education, Unspecified (Goal 5081)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants Education, (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDULICATED PUPIL COUNT								3
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	14,175.91		14,175.91
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,209.15		2,209.15
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	10,998.11		10,998.11
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	4,065.82	0.00	0.00	0.00	0.00	41,819.57		45,885.39
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	4,065.82	0.00	0.00	0.00	0.00	69,202.74	0.00	73,268.56
	Total Direct Costs								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
PCRA	Program Cost Report Allocations (non-add)	69,667.27	0.00	0.00	0.00	0.00	0.00		69,667.27
	Total Indirect Costs								0.00
	TOTAL COSTS	4,065.82	0.00	0.00	0.00	0.00	69,202.74	0.00	73,268.56
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3585)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	2,527.52		2,527.52
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	1,605.14		1,605.14
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	4,132.66	0.00	4,132.66
	Total Direct Costs								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
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	4,132.66	0.00	4,132.66
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)								0.00
	TOTAL COSTS								4,132.66

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Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 9050)	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, 3365, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	11,648.39		11,648.39
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,209.15		2,209.15
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	9,392.97		9,392.97
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	4,065.82	0.00	0.00	0.00	0.00	41,819.57		45,885.39
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	66,070.08	0.00	69,135.90
	Total Direct Costs	4,065.82	0.00	0.00	0.00	0.00	66,070.08	0.00	69,135.90
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
PORA	Program Cost Report Allocations (non-add)	69,667.27	0.00	0.00	0.00	0.00	0.00		69,667.27
	Total Indirect Costs	69,667.27	0.00	0.00	0.00	0.00	0.00		69,667.27
	TOTAL BEFORE OBJECT 8980	4,065.82	0.00	0.00	0.00	0.00	66,070.08	0.00	69,135.90
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								69,135.90
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	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 (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	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
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3365, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								44,762.05
	TOTAL COSTS								44,762.05

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

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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
	UNDULICATED PUPIL COUNT								3
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	18,548.00		18,548.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	4,841.00		4,841.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	14,429.00		14,429.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	850.00		850.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	21,599.00		21,599.00
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	60,267.00	0.00	60,267.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	60,267.00	0.00	60,267.00
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 COSTS	0.00	0.00	0.00	0.00	0.00	60,267.00	0.00	60,267.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3305, & 6000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	15,412.00		15,412.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	4,841.00		4,841.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	12,997.00		12,997.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	850.00		850.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	21,432.00		21,432.00
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	55,532.00	0.00	55,532.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	55,532.00	0.00	55,532.00
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	55,532.00	0.00	55,532.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5910, goals 5000-5999)								0.00
	TOTAL COSTS								55,532.00

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Special Education Interim Budget vs Actual
 2022-23 Budget vs Actual Comparison Year
 2022-23 Budget by LEA (LB-B)

Big Sur Unified
 Monterey County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 05, & 62; resources 00100-1999 & 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
8990	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								38,957.00

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

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Unaudited Actuals
2021-22 Unaudited Actuals
Technical Review Checks

Big Sur Unified

Monterey County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
01	7425	8590	-2,334.00

Explanation: In 20-21 the county posted all the income for resource codes 7425 and 7426 to resource code 7425. An adjusting entry had to be made in 21-22 moving the revenue to resource code 7426.

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

FUND	RESOURCE	VALUE
01	7425	-2,334.00
17	0000	-1,605.63
35	7710	-896.67

Explanation: This is an adjustment requested by the auditor to adjust the fair market value of the fund. The offset is object code 9111.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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

Big Sur Unified
Monterey County

FEDERAL PROGRAM NAME	ELO ESSER II	ELO GEER II	ELO ESSER III Emergency	ELO ESSER III Learning Loss	SPED ARP IDEA Local	SPED IDEA Federal	REAP
FEDERAL CATALOG NUMBER	15618	18619	15620	15621	15638	13379	14501
RESOURCE CODE	3216	3217	3218	3219	3305	3310	5810
REVENUE OBJECT	8290	8290	390	8290	8182	8181	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover							
2. a. Current Year Award	8,264.00	1,897.00	5,387.00	9,286.00	1,036.51	3,096.15	21,118.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	8,264.00	1,897.00	5,387.00	9,286.00	1,036.51	3,096.15	21,118.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2a, & 3)	8,264.00	1,897.00	5,387.00	9,286.00	1,036.51	3,096.15	21,118.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	2,066.00	474.00	1,347.00	2,322.00		(9,650.64)	21,118.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,066.00	474.00	1,347.00	2,322.00	0.00	(9,650.64)	21,118.00
EXPENDITURES							
9. Donor-Authorized Expenditures	8,264.00	1,897.00	5,387.00	9,286.00	1,036.51	3,096.15	21,118.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	8,264.00	1,897.00	5,387.00	9,286.00	1,036.51	3,096.15	21,118.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(6,198.00)	(1,423.00)	(4,040.00)	(6,964.00)	(1,036.51)	(12,746.79)	0.00
a. Unearned Revenue							
b. Accounts Payable	6,198.00	1,423.00	4,040.00	6,964.00	1,036.51	12,746.79	
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)							
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,264.00	1,897.00	5,387.00	9,286.00	1,036.51	3,096.15	21,118.00

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

Big Sur Unified
Monterey County

FEDERAL PROGRAM NAME	TOTAL
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	0.00
2. a. Current Year Award	50,084.66
b. Transferability (ESSA)	0.00
c. Other Adjustments	0.00
d. Adj Curr Yr Award	
(sum lines 2a, 2b, & 2c)	50,084.66
3. Required Matching Funds/Other	0.00
4. Total Available Award	
(sum lines 1, 2d, & 3)	50,084.66
REVENUES	
5. Unearned Revenue Deferred from Prior Year	0.00
6. Cash Received in Current Year	17,676.36
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	17,676.36
EXPENDITURES	
9. Donor-Authorized Expenditures	50,084.66
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	50,084.66
12. Amounts Included in	
Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(32,408.30)
a. Unearned Revenue	0.00
b. Accounts Payable	0.00
c. Accounts Receivable	
14. Unused Grant Award Calculation (line 4 minus line 9)	32,408.30
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	50,084.66

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

Big Sur Unified
Monterey County

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	In Person Instruction	Prekindergarten	STRS On Behalf	TOTAL
AWARD				
1. Prior Year Carryover	13,299.00			13,299.00
2. a. Current Year Award	17,727.00	25,000.00	25,200.00	67,927.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	17,727.00	25,000.00	25,200.00	67,927.00
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	31,026.00	25,000.00	25,200.00	81,226.00
REVENUES				
5. Unearned Revenue Deferred from Prior Year	13,299.00			13,299.00
6. Cash Received in Current Year	17,727.00	25,000.00	25,200.00	67,927.00
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	31,026.00	25,000.00	25,200.00	81,226.00
EXPENDITURES				
9. Donor-Authorized Expenditures	31,026.00	0.00	25,200.00	56,226.00
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	31,026.00	0.00	25,200.00	56,226.00
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	25,000.00	0.00	25,000.00
a. Unearned Revenue		25,000.00		25,000.00
b. Accounts Payable				0.00
c. Accounts Receivable				0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	25,000.00	0.00	25,000.00
15. If Carryover is allowed, enter line 14 amount here				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	31,026.00	0.00	25,200.00	56,226.00

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

Big Sur Unified
Monterey County

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Garden and Nutrition	Fundraising	Garden Grant	TOTAL
AWARD				
1. Prior Year Carryover	9011 1,836.44	9013 63,193.01	9075 65,228.22	130,257.67
2. a. Current Year Award	8699	8699 7,901.70		7,901.70
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	7,901.70	0.00	7,901.70
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,836.44	71,094.71	65,228.22	138,159.37
REVENUES				
5. Unearned Revenue Deferred from Prior Year	1,836.44	63,193.01	65,228.22	130,257.67
6. Cash Received in Current Year		7,901.70		7,901.70
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	1,836.44	71,094.71	65,228.22	138,159.37
EXPENDITURES				
9. Donor-Authorized Expenditures	381.01	14,746.56	6,964.34	22,091.91
10. Non-Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	381.01	14,746.56	6,964.34	22,091.91
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,455.43	56,348.15	58,263.88	116,067.46
a. Unearned Revenue	1,455.43	56,348.15	58,263.88	116,067.46
b. Accounts Payable				0.00
c. Accounts Receivable				0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,455.43	56,348.15	58,263.88	116,067.46
15. If Carryover is allowed, enter line 14 amount here	1,455.43	56,348.15	58,263.88	116,067.46
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	381.01	14,746.56	6,964.34	22,091.91

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

Big Sur Unified
Monterey County

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	LCFF Supplemental	Transportation	Unrestricted Lottery	Education Protection Act	Expanded Learning Opportunities	Prop 39	Educator Effectiveness Fund
AWARD							
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award	28,098.00	142,923.01	3,018.28	452,099.00	45,500.00	5,323.51	21,201.00
b. Other Adjustments			(58.55)	271.00			
c. Adj Curr Yr Award (sum lines 2a & 2b)	28,098.00	142,923.01	2,959.73	452,370.00	45,500.00	0.00	21,201.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	28,098.00	142,923.01	2,959.73	452,370.00	45,500.00	5,323.51	21,201.00
REVENUES							
5. Cash Received in Current Year	28,098.00	142,923.01	2,496.65	452,370.00	45,500.00		21,201.00
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	463.08	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	463.08	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	28,098.00	142,923.01	2,959.73	452,370.00	45,500.00	0.00	21,201.00
EXPENDITURES							
10. Donor-Authorized Expenditures	28,098.00	142,923.01	2,959.73	452,370.00	0.00		1,665.09
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	28,098.00	142,923.01	2,959.73	452,370.00	0.00	0.00	1,665.09
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	45,500.00	5,323.51	19,535.91

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

STATE PROGRAM NAME	Lottery Restricted	Special Education	SPED Mental Health	Selpa Dispute Prevention	Selpa Learning Recovery	Selpa State Mental Health	College Readiness
RESOURCE CODE	6300	6500	6512	6536	6537	6546	7338
REVENUE OBJECT	8560	8781	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	Inst. Materials	Reg.SPED					
AWARD							
1. Prior Year Restricted Ending Balance			3,814.81				49,723.59
2. a. Current Year Award	1,411.39	11,294.74		307.05	1,727.15	251.01	
b. Other Adjustments	(40.57)	3,287.09					
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,370.82	14,581.83	0.00	307.05	1,727.15	251.01	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,370.82	14,581.83	3,814.81	307.05	1,727.15	251.01	49,723.59
REVENUES							
5. Cash Received in Current Year	867.96	13,555.51		307.05	1,727.15	251.01	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	502.86	1,026.32	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	502.86	1,026.32	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,370.82	14,581.83	0.00	307.05	1,727.15	251.01	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,370.82	14,581.83	3,814.81	307.05	1,727.15	251.01	
11. Non Donor-Authorized Expenditures		44,762.05					
12. Total Expenditures (line 10 plus line 11)	1,370.82	59,343.88	3,814.81	307.05	1,727.15	251.01	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00	0.00	49,723.59

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

Big Sur Unified
Monterey County

STATE PROGRAM NAME	Expanded Learning Opportunity	Expanded Learning Opp-Paraprofessionals	County School Facilities Fund	TOTAL
RESOURCE CODE	7425	7426	Fund 35	
REVENUE OBJECT	8590	8590		
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	28,012.00		41,360.84	128,234.75
2. a. Current Year Award	3,279.00	5,613.00		716,722.63
b. Other Adjustments	(5,613.00)		(896.67)	(3,050.70)
c. Adj Curr Yr Award (sum lines 2a & 2b)	(2,334.00)	5,613.00	(896.67)	713,671.93
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	25,678.00	5,613.00	40,464.17	841,906.68
REVENUES				
5. Cash Received in Current Year	(2,334.00)	5,613.00	(896.67)	711,679.67
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	1,992.26
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	1,992.26
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	(2,334.00)	5,613.00	(896.67)	713,671.93
EXPENDITURES				
10. Donor-Authorized Expenditures		5,613.00		655,681.50
11. Non Donor-Authorized Expenditures				44,762.05
12. Total Expenditures (line 10 plus line 11)	0.00	5,613.00	0.00	700,443.55
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	25,678.00	0.00	40,464.17	186,225.18

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

LOCAL PROGRAM NAME	Maintenance	Special Reserve Fund	Cafeteria Fund Supported by General Fund	TOTAL
RESOURCE CODE	8150	Fund 17	Fund 13	
REVENUE OBJECT	8980	Savings	8919	
LOCAL DESCRIPTION (if any)	3% Required			
AWARD				
1. Prior Year Restricted Ending Balance		74,068.80		74,068.80
2. a. Current Year Award	90,394.91	(1,605.63)	37,590.30	126,379.58
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	90,394.91	(1,605.63)	37,590.30	126,379.58
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	90,394.91	72,463.17	37,590.30	200,448.38
REVENUES				
5. Cash Received in Current Year	90,394.91	(1,605.63)	37,590.30	126,379.58
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	90,394.91	(1,605.63)	37,590.30	126,379.58
EXPENDITURES				
10. Donor-Authorized Expenditures	90,394.91		37,590.30	127,985.21
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	90,394.91	0.00	37,590.30	127,985.21
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	72,463.17	0.00	72,463.17

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Big Sur Unified (75150) - 21-22		8/24/2022			
Unaudited Actuals		2021-22	2022-23	2023-24	2024-25
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation		5.07%	12.84%	5.38%	4.02%
LCFF Entitlement					
Base Grant		\$796,058	\$905,393	\$954,252	\$993,005
Supplemental Grant		18,535	22,497	25,203	27,732
Concentration Grant		9,563	13,488	16,836	15,777
Add-ons: Home-to-School Transportatio		24,638	24,638	25,964	27,008
Total LCFF Entitlement Before Adjustmen		\$848,794	\$966,016	\$1,025,219	\$1,069,689
Total LCFF Entitlement		848,794	966,016	1,025,219	1,069,689
LCFF Entitlement Per ADA	\$	53,960	\$ 59,338	\$ 60,236	\$ 56,567
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$	311,785	\$ 604,214	\$ 648,255	\$ 680,279
EPA (for LCFF Calculation purposes)	\$	452,099	\$ 276,892	\$ 292,054	\$ 304,500
Property Taxes (Object 8021 to 8089)	\$	546,865	\$ 546,865	\$ 546,865	\$ 546,865
In-Lieu of Property Taxes (Object Code		(461,955)	(461,955)	(461,955)	(461,955)
Total LCFF Entitlement		848,794	966,016	1,025,219	1,069,689
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual		73.31789035%	73.31789035%	73.31789035%	73.31789035%
% of Adjusted Revenue Limit - P-2		73.31789035%	42.11134218%	42.11134218%	42.11134218%
EPA (for LCFF Calculation purposes)	\$	452,099	\$ 276,892	\$ 292,054	\$ 304,500
EPA, Prior Year Adjustment (Object Code 8019)	\$	67,411.00	\$ 24,689.00	\$ -	\$ -
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for THG and	\$	796,058	\$ 905,393	\$ 954,252	\$ 993,005
Supplemental and Concentration Grant fun	\$	28,098	\$ 35,985	\$ 42,039	\$ 43,509
Percentage to Increase or Improve Service		3.53%	3.97%	4.41%	4.38%
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Total Enrollment		17	17	18	19
Total Unduplicated Pupil Count		12	12	12	12
SUMMARY OF LCFF ADA					
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades 4-6		-	-	-	-
NSS		-	15.73	15.73	15.83
Combined Subtotal		-	15.73	15.73	15.83
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
NSS		-	15.73	15.83	16.08
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
NSS		15.73	15.83	16.08	17.02
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)					
Grades 4-6		-	-	-	-
NSS		-	15.76	15.88	16.31
Combined Subtotal		-	15.76	15.88	16.31
NSS		15.83	16.08	17.02	17.96
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of A					
Yield Calculation					
Total ADA		15.83			
Total Enrollment		17.00			
Attendance Yield		93.1176%			

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Big Sur Unified (75150) - 21-22		8/24/2022			
Unaudited Actuals		2021-22	2022-23	2023-24	2024-25
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)					
Grades 4-6		-	-	-	-
	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
Funded NSS ADA					
Grades TK-3		5.69	6.43	5.67	4.72
Grades 4-6		1.92	2.11	4.73	6.62
Grades 7-8		4.08	3.01	1.89	2.84
Grades 9-12		4.04	4.73	4.73	4.73
Subtotal		15.73	16.28	17.02	18.91
ACTUAL ADA (Current Year Only)					
Grades TK-3		7.91	8.51	5.67	4.72
Grades 4-6		2.50	2.84	4.73	6.62
Grades 7-8		0.87	-	1.89	2.84
Grades 9-12		4.55	4.73	4.73	3.78
Total Actual ADA		15.83	16.08	17.02	17.96
TOTAL FUNDED ADA					
Grades TK-3		5.69	6.43	5.67	4.72
Grades 4-6		1.92	2.11	4.73	6.62
Grades 7-8		4.08	3.01	1.89	2.84
Grades 9-12		4.04	4.73	4.73	4.73
Total		15.73	16.28	17.02	18.91
<i>Funded Difference (Funded ADA less Actual ADA)</i>		<i>(0.10)</i>	<i>0.20</i>	<i>-</i>	<i>0.95</i>
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	10,706	\$ 12,257	\$ 13,078	\$ 13,363
Grades 4-6	\$	9,843	\$ 11,270	\$ 12,025	\$ 12,288
Grades 7-8	\$	10,135	\$ 11,603	\$ 12,380	\$ 12,649
Grades 9-12	\$	12,051	\$ 13,797	\$ 14,721	\$ 15,042
Base Grants					
Grades TK-3	\$	8,093	\$ 9,132	\$ 9,623	\$ 10,010
Grades 4-6	\$	8,215	\$ 9,270	\$ 9,769	\$ 10,162
Grades 7-8	\$	8,458	\$ 9,544	\$ 10,057	\$ 10,461
Grades 9-12	\$	9,802	\$ 11,061	\$ 11,656	\$ 12,125
Grade Span Adjustment					
Grades TK-3	\$	842	\$ 950	\$ 1,001	\$ 1,041
Grades 9-12	\$	255	\$ 288	\$ 303	\$ 315
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	8,935	\$ 10,082	\$ 10,624	\$ 11,051
Grades 4-6	\$	8,215	\$ 9,270	\$ 9,769	\$ 10,162
Grades 7-8	\$	8,458	\$ 9,544	\$ 10,057	\$ 10,461
Grades 9-12	\$	10,057	\$ 11,349	\$ 11,959	\$ 12,440
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	1,787	\$ 2,016	\$ 2,125	\$ 2,210
Grades 4-6	\$	1,643	\$ 1,854	\$ 1,954	\$ 2,032
Grades 7-8	\$	1,692	\$ 1,909	\$ 2,011	\$ 2,092
Grades 9-12	\$	2,011	\$ 2,270	\$ 2,392	\$ 2,488
Actual - 1.00 ADA, Local UPP as follows:		65.38%	67.44%	69.23%	66.67%
Grades TK-3	\$	1,168	\$ 1,360	\$ 1,471	\$ 1,474
Grades 4-6	\$	1,074	\$ 1,250	\$ 1,353	\$ 1,355
Grades 7-8	\$	1,106	\$ 1,287	\$ 1,392	\$ 1,395
Grades 9-12	\$	1,315	\$ 1,531	\$ 1,656	\$ 1,659

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