

Hillsborough City School District

2021-22 Unaudited Actuals

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303 EL CERRITO AVENUE

LINA BUTTE, PRINCIPAL

WEST HILLSBOROUGH SCHOOL

376 BARBARA WAY

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CROCKER MIDDLE SCHOOL 2600

RALSTON AVENUE

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2021-22 UNAUDITED ACTUALS

September 14, 2022



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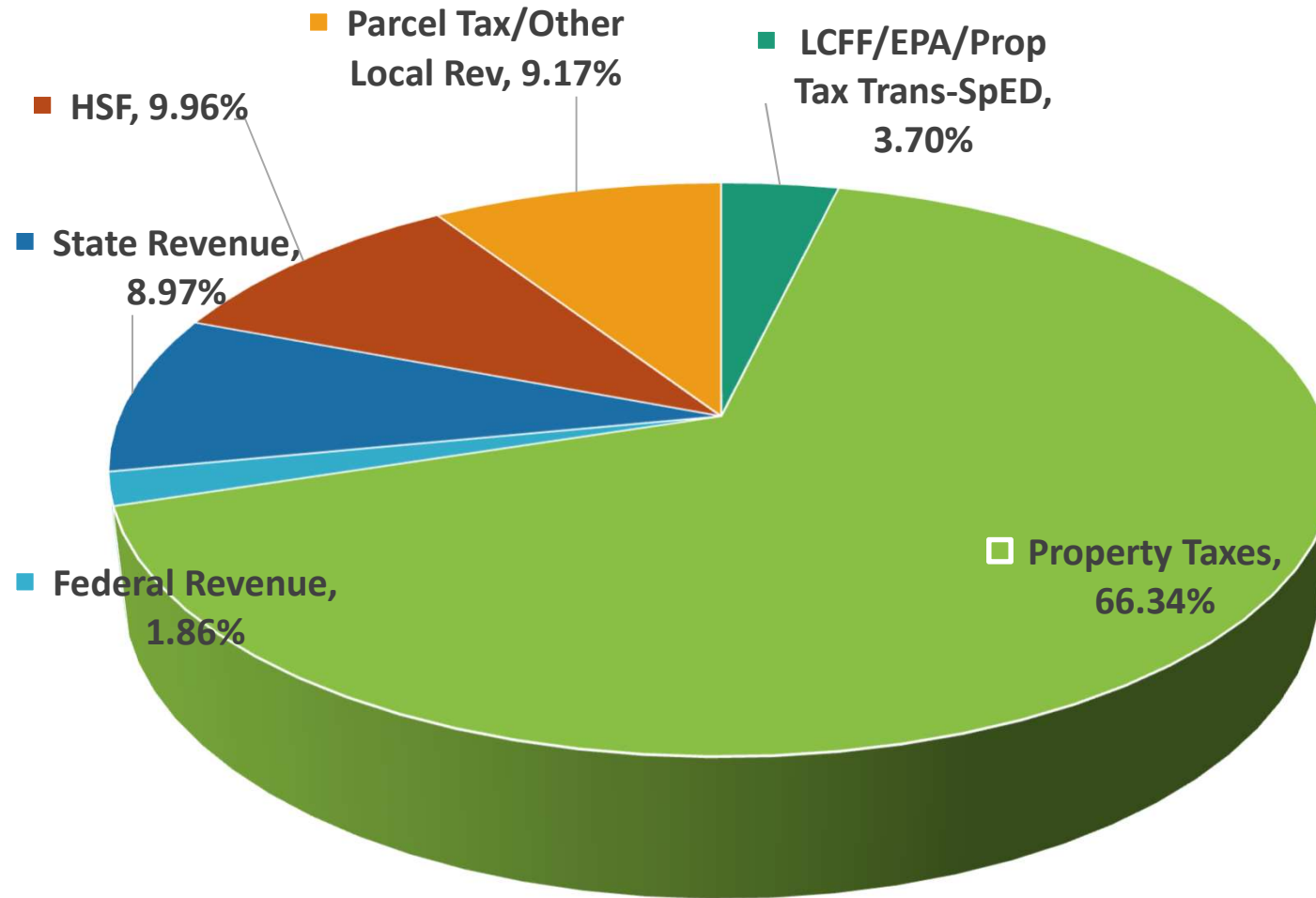
2021-22 Estimated vs Unaudited Actuals

	21-22 Estimated Actuals	21-22 Unaudited Actuals	Difference
	(A)	(B)	(B-A)
Revenues	35,409,495	35,339,352	(70,142)
Expenditures	36,565,541	36,333,716	(231,825)
Surplus (Deficit)	(1,156,046)	(994,364)	161,682
Total Transfers	(55,000)	(55,000)	
End Bal Gain (Loss)	(1,211,046)	(1,049,364)	161,682
Beginning Balance	6,595,740	6,595,740	
Ending Balance	5,384,694	5,546,377	161,682

Summary of Changes-Revenues

	21-22 Estimated Actuals	21-22 Unaudited Actuals	Difference
	(A)	(B)	(B-A)
Property Tax/EPA/LCFF	24,677,635	24,751,921	74,286
Federal Revenue	710,647	658,847	(51,800)
State Revenue	3,291,160	3,169,994	(121,166)
Local Revenue	6,730,052	6,758,589	28,537
Total Revenues	35,409,495	35,339,352	(70,142)

2021-22 General Fund Revenue Sources

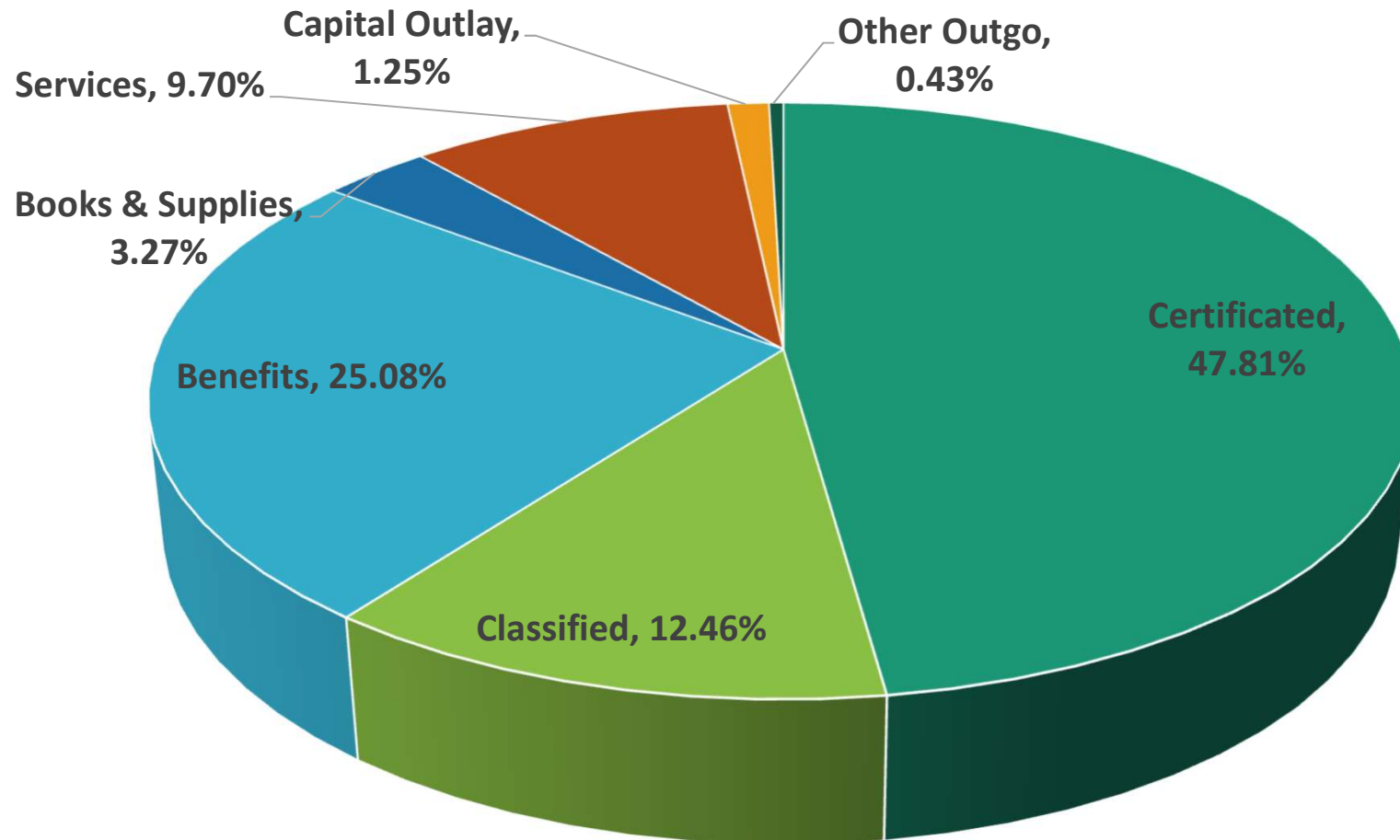


NOTE: State revenues include the \$1,908,203 STRS on Behalf amount.

Summary of Changes-Expenditures

	21-22 Estimated Actuals	21-22 Unaudited Actuals	Difference
	(A)	(B)	(B-A)
Certificated Salary	17,350,633	17,372,525	21,892
Classified Salary	4,533,012	4,528,870	(4,142)
Employee Benefit	9,107,684	9,111,815	4,131
Books and Supplies	1,223,269	1,187,251	(36,018)
Services & Operating Expenditures	3,630,200	3,523,752	(106,448)
Capital Outlay	492,829	452,584	(40,245)
Other Outgo	227,913	156,919	(70,994)
Total Expenditure	36,565,541	36,333,716	(231,825)

2021-22 General Fund Expenditures



NOTE: Employee benefits include the \$1,908,231 STRS on Behalf amount.

Prior Years' Actuals vs 2021-22 Unaudited Actuals

	2017-18	2018-19	2019-20	2020-21	2021-22
Revenues	28,933,812	31,470,467	31,728,340	32,857,349	35,339,352
Expenditures	28,032,703	30,476,613	31,636,764	32,979,889	36,333,716
Surplus (Deficit)	901,109	993,854	91,576	(122,540)	(994,364)
Total Transfers	45,000	45,000	(34,385)	45,000	(55,000)
End Bal Gain (Loss)	946,109	1,038,854	57,191	(77,540)	(1,049,364)
Beginning Balance	4,372,484	5,318,592	6,357,446	6,458,152	6,595,740
Ending Balance	5,318,593	6,357,446	6,414,636	6,380,611	5,546,377

Updated General Fund Multi-Year Projections

	2021-22	2022-23	2023-24	2024-25
	Unaudited Actuals	Revised Budget	Projected Budget	Projected Budget
Revenues	35,339,352	37,579,193	37,215,180	38,252,666
Expenditure	36,333,716	39,193,326	38,168,989	38,555,614
Surplus (Deficit)	(994,364)	(1,614,133)	(953,809)	(302,948)
Total Transfers	(55,000)	(55,000)	(55,000)	(55,000)
Ending Balance Gain/Loss	(1,049,364)	(1,669,133)	(1,008,809)	(357,948)
Beginning Balance	6,595,740	5,546,377	3,877,244	2,868,435
Ending Balance	5,546,377	3,877,244	2,868,435	2,510,487

Multi-Year Projection General Fund Reserves

	2021-22	2022-23	2023-24	2024-25
	Unaudited Actuals	Revised Budget	Projected Budget	Projected Budget
6% for Economic Uncertainty	2,188,123	2,359,700	2,298,239	2,321,437
Unappropriated Ending Balance	2,567,829	1,490,852	1,050,823	1,176,998
Total Expenditures + Transfers out	36,468,716	39,328,326	38,303,989	38,690,614
General Fund Reserve	13.04%	9.79%	8.74%	9.04%
Add Fund 17 Balance	588,228	593,470	598,970	604,470
Reserve with Fund 01, 17	14.65%	11.30%	10.31%	10.60%
Add Fund 20 Balance	1,440,916	1,488,441	1,501,441	1,514,441
Reserve with Fund 01, 17, 20	18.61%	15.08%	14.23%	14.52%

All Funds at a Glance 2021-22 Unaudited Actuals

		Special Revenue Cafeteria	Special Reserve Non-Capital	Special Reserve OPEB	Building Fund	Capital Facilities	Special Reserve Capital	Bond Interest & Redemption	Total
Description	Fund 01	Fund 13	Fund 17	Fund 20	Fund 21	Fund 25	Fund 40	Fund 51	
Beginning Fund Balances	6,595,740	8,088	582,662	1,392,580	524,759	130,870	168,817	3,713,930	13,117,448
Revenues	35,339,352	2,890	5,566	13,335	33,743	219,251	2,641	3,709,968	39,326,747
Transfers In	80,000	100,000		35,000					215,000
Total Sources of Funds	35,419,352	102,890	5,566	48,335	33,743	219,251	2,641	3,709,968	39,541,747
Expenditures	36,333,716	92,190			558,502	2,459		3,389,646	40,376,513
Transfers Out	135,000						80,000		215,000
Other Uses								1,950	1,950
Total Uses of Funds	36,468,716	92,190	-	-	558,502	2,459	80,000	3,391,596	40,593,463
Net Gain or Loss	(1,049,364)	10,701	5,566	48,335	(524,759)	216,792	(77,359)	318,372	(1,051,716)
Ending Fund Balance	5,546,377	18,789	588,228	1,440,916	-	347,662	91,459	4,032,302	12,065,732

2022-23 2nd Week Enrollment Comparison

	North	South	West	Crocker	NPS	Total	Change from Prior Year
9/2/2014	355	255	388	541		1,539	
8/31/2015	323	244	382	537		1,486	(53)
8/22/2016	323	236	383	536		1,478	(8)
9/5/2017	316	209	375	504		1,404	(74)
9/4/2018	302	223	364	465	2	1,356	(48)
9/3/2019	294	215	350	431	3	1,293	(63)
9/2/2020	281	218	327	442		1,268	(25)
9/3/2021	267	241	318	440	3	1,269	1
8/31/2022	264	261	330	435	3	1,293	24
Change from 2014-15	(91)	6	(58)	(106)	3	(246)	
Change from 2015-16	(59)	17	(52)	(102)	3	(193)	
Change from 2016-17	(59)	25	(53)	(101)	3	(185)	
Change from 2017-18	(52)	52	(45)	(69)	3	(111)	
Change from 2018-19	(38)	38	(34)	(30)	1	(63)	
Change from 2019-20	(30)	46	(20)	4	0	0	
Change from 2020-21	(17)	43	3	(7)	3	25	
Change from 2021-22	(3)	20	12	(5)	0	24	

Average Daily Attendance (ADA)

Year	ADA	Change from Prior Year
•2014-15 P-2:	1,504.88	
•2015-16 P-2:	1,461.30	(44)
•2016-17 P-2:	1,429.22	(32)
•2017-18 P-2:	1,353.99	(75)
•2018-19 P-2:	1,307.43	(47)
•2019-20 P-2:	1,243.78	(64)
•2020-21 P-2:	1,243.78	0
•2021-22 P-2:	1,212.26	(32)
• Projected 22-23 ADA	1,278.00	66

CalSTRS Employer Rate Increase Cost 2015-16 to 2024-25

Year	CalSTRS Rate	Rate Increase per Year	CalSTRS Creditable Earnings	CalSTRS Cost Increase per Year
2015-16	10.73%			
2016-17	12.58%	1.85%	14,072,042	260,333
2017-18	14.43%	1.85%	13,888,999	513,893
2018-19	16.28%	1.85%	14,437,119	801,260
2019-20	17.10%	0.82%	14,647,473	933,044
2020-21	16.15%	-0.95%	15,878,198	860,598
2021-22	16.92%	0.77%	17,048,922	1,055,328
2022-23	19.10%	2.18%	17,048,922	1,426,995
2023-24	19.10%	0.00%	17,048,922	1,426,995
2024-25	19.10%	0.00%	17,048,922	1,426,995
			Total	8,705,441

CalPERS Employer Rate Increase Cost 2015-16 to 2024-25

Year	CalPERS Rate	Rate Increase per Year	CalPERS Creditable Earnings	CalPERS Cost Increase per Year
2015-16	11.847%			
2016-17	13.888%	2.041%	3,196,963	65,250
2017-18	15.531%	1.643%	3,242,762	119,463
2018-19	18.062%	2.531%	3,516,905	218,576
2019-20	19.721%	1.659%	4,121,412	324,520
2020-21	20.70%	0.979%	4,125,617	365,241
2021-22	22.91%	2.210%	4,333,683	479,435
2022-23	25.37%	2.460%	4,333,683	586,044
2023-24	25.20%	-0.170%	4,333,683	578,677
2024-25	24.60%	-0.600%	4,333,683	552,675
			Total	3,289,880

CalSTRS & CalPERS Employer Rate Increase Cost 2015-16 through 2024-25

Year	Combined Cost Increase per Year
2015-16	
2016-17	325,583
2017-18	633,356
2018-19	1,019,836
2019-20	1,257,564
2020-21	1,225,839
2021-22	1,534,764
2022-23	2,013,039
2023-24	2,005,671
2024-25	1,979,669
Total	11,995,321

Questions?

HILLSBOROUGH CITY SCHOOL DISTRICT
2021-2022 Unaudited Actuals General Fund Multi-Year Projections

	21-22 Unaudited Actuals			22-23 Revised Budget			23-24 Projected Budget			24-25 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenues												
Property Taxes/EPA/LCFF	23,865,550.28	886,370.96	24,751,921.24	25,467,582.05	916,251.95	26,383,834.00	26,672,534.20	916,251.95	27,588,786.15	27,684,694.02	916,251.95	28,600,945.97
Federal Revenue		658,847.45	658,847.45		325,501.95	325,501.95		325,501.95	325,501.95		325,501.95	325,501.95
State Revenue	292,358.15	2,877,636.30	3,169,994.45	1,138,670.32	2,401,159.05	3,539,829.37	296,554.32	2,212,842.50	2,509,396.82	296,554.32	2,212,842.50	2,509,396.82
Local Revenue	4,117,386.39	2,641,202.87	6,758,589.26	4,495,559.74	2,834,468.00	7,330,027.74	3,940,440.25	2,851,055.00	6,791,495.25	3,948,910.37	2,867,911.00	6,816,821.37
Other Sources			-			-			-			-
Total Income	28,275,294.82	7,064,057.58	35,339,352.40	31,101,812.11	6,477,380.95	37,579,193.06	30,909,528.77	6,305,651.40	37,215,180.17	31,930,158.71	6,322,507.40	38,252,666.11
Expenditure												
Certificated	12,787,662.55	4,584,862.15	17,372,524.70	13,616,412.83	4,760,299.74	18,376,712.57	13,750,552.27	4,644,386.98	18,394,939.25	13,904,248.27	4,675,207.98	18,579,456.25
Classified	2,354,202.31	2,174,667.53	4,528,869.84	2,665,522.99	2,480,181.26	5,145,704.25	2,618,362.00	2,474,955.28	5,093,317.28	2,647,048.00	2,495,733.94	5,142,781.94
Benefits	4,838,268.54	4,273,546.19	9,111,814.73	5,437,403.99	4,698,376.29	10,135,780.28	5,400,147.51	4,644,516.17	10,044,663.68	5,398,541.51	4,611,377.51	10,009,919.02
Books & Supplies	894,329.67	292,921.70	1,187,251.37	917,906.31	323,521.02	1,241,427.33	809,375.40	211,082.47	1,020,457.87	941,028.40	211,082.47	1,152,110.87
Services	1,985,695.15	1,538,057.34	3,523,752.49	2,180,480.79	1,707,232.98	3,887,713.77	1,785,496.29	1,602,201.78	3,387,698.07	1,791,496.29	1,601,936.78	3,393,433.07
Capital Outlay	396,361.34	56,223.13	452,584.47	81,607.00	96,467.88	178,074.88			-		50,000.00	50,000.00
Other Outgo	125,481.79	31,436.80	156,918.59	129,542.86	98,370.00	227,912.86	129,542.86	98,370.00	227,912.86	129,542.86	98,370.00	227,912.86
Other Uses			-			-			-			-
Total Expenditures	23,382,001.35	12,951,714.84	36,333,716.19	25,028,876.77	14,164,449.17	39,193,325.94	24,493,476.33	13,675,512.68	38,168,989.01	24,811,905.33	13,743,708.68	38,555,614.01
Revenues less Expenses	4,893,293.47	(5,887,657.26)	(994,363.79)	6,072,935.34	(7,687,068.22)	(1,614,132.88)	6,416,052.44	(7,369,861.28)	(953,808.84)	7,118,253.38	(7,421,201.28)	(302,947.90)
Interfund Transfers												
Transfers from Fund 40	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00		80,000.00
Transfers to Fund 13	(100,000.00)		(100,000.00)	(100,000.00)		(100,000.00)	(100,000.00)		(100,000.00)	(100,000.00)		(100,000.00)
Transfers to Fund 20	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)
Contributions to Restricted	(6,044,616.88)	6,044,616.88	-	(6,923,335.16)	6,923,335.16	-	(6,862,541.28)	6,862,541.28	-	(6,913,881.28)	6,913,881.28	-
Total Transfers	(6,099,616.88)	6,044,616.88	(55,000.00)	(6,978,335.16)	6,923,335.16	(55,000.00)	(6,917,541.28)	6,862,541.28	(55,000.00)	(6,968,881.28)	6,913,881.28	(55,000.00)
End Balance GAIN/LOSS	(1,206,323.41)	156,959.62	(1,049,363.79)	(905,399.82)	(763,733.06)	(1,669,132.88)	(501,488.84)	(507,320.00)	(1,008,808.84)	149,372.10	(507,320.00)	(357,947.90)
Fund Balance												
Beginning Balance	6,431,659.68	164,080.72	6,595,740.40	5,225,336.27	321,040.34	5,546,376.61	4,319,936.45	(442,692.72)	3,877,243.73	3,818,447.61	(950,012.72)	2,868,434.89
Revolving Cash	5,000.00		5,000.00	5,000.00		5,000.00	5,000.00		5,000.00	5,000.00		5,000.00
Prepaid Expenses	198,198.68		198,198.68	198,198.68		198,198.68	198,198.68		198,198.68	198,198.68		198,198.68
Restricted Balances		321,040.34	321,040.34		(442,692.72)	(442,692.72)		(950,012.72)	(950,012.72)		(1,457,332.72)	(1,457,332.72)
Sick Banks/Vacation Accruals	266,186.11		266,186.11	266,186.11		266,186.11	266,186.11		266,186.11	266,186.11		266,186.11
6% Reserve for Economic Uncertainty	2,188,122.97		2,188,122.97	2,359,699.56		2,359,699.56	2,298,239.34		2,298,239.34	2,321,436.84		2,321,436.84
Unappropriated Ending Balance	2,567,828.51		2,567,828.51	1,490,852.10		1,490,852.10	1,050,823.48		1,050,823.48	1,176,998.08		1,176,998.08
Ending Balance	5,225,336.27	321,040.34	5,546,376.61	4,319,936.45	(442,692.72)	3,877,243.73	3,818,447.61	(950,012.72)	2,868,434.89	3,967,819.71	(1,457,332.72)	2,510,486.99

Hillsborough City School District
2021-22 Unaudited Actuals All Funds at a Glance

Description	General Fund 01	Special Revenue Cafeteria Fund 13	Special Reserve Non-Capital Fund 17	Special Reserve (OPEB) Fund 20 (OPEB)	Building Fund Fund 21	Capital Facilities Fund 25	Special Reserve Capital Fund 40	Special Reserve Capital Fund 51	Total
Beginning Fund Balances	6,595,740.40	8,088.08	582,662.46	1,392,580.34	524,759.49	130,869.71	168,817.36	3,713,930.43	13,117,448.27
<u>Sources of Funds</u>									
Revenues	35,339,352.40	2,890.12	5,566.03	13,335.16	33,742.98	219,251.04	2,641.29	3,709,968.12	39,326,747.14
Transfers In	80,000.00	100,000.00		35,000.00					215,000.00
Other Sources									-
Total Sources of Funds	35,419,352.40	102,890.12	5,566.03	48,335.16	33,742.98	219,251.04	2,641.29	3,709,968.12	39,541,747.14
<u>Uses of Funds</u>									
Expenditures	36,333,716.19	92,189.50			558,502.47	2,458.76		3,389,646.36	40,376,513.28
Transfers Out	135,000.00						80,000.00		215,000.00
Other Uses								1,950.00	1,950.00
Total Uses of Funds	36,468,716.19	92,189.50	-	-	558,502.47	2,458.76	80,000.00	3,391,596.36	40,593,463.28
Net Sources (Uses) of Funds	(1,049,363.79)	10,700.62	5,566.03	48,335.16	(524,759.49)	216,792.28	(77,358.71)	318,371.76	(1,051,716.14)
Ending Fund Balance	5,546,376.61	18,788.70	588,228.49	1,440,915.50	-	347,661.99	91,458.65	4,032,302.19	12,065,732.13
<u>Components of Ending Fund Balances:</u>									
Revolving Cash	5,000.00								5,000.00
Prepaid Expenses	198,198.68								198,198.68
Restricted Balance	321,040.34				-	347,661.99		4,032,302.19	4,701,004.52
Sick Banks/Vacation Accruals	266,186.11								266,186.11
Site/Program Carryovers									-
Other Committed/Assigned		18,788.70		1,440,915.50			91,458.65		1,551,162.85
6% Reserve for Economic Uncertainty	2,188,122.97		588,228.49						2,776,351.46
Unappropriated Ending Balance	2,567,828.51								2,567,828.51
Ending Balance	5,546,376.61	18,788.70	588,228.49	1,440,915.50	-	347,661.99	91,458.65	4,032,302.19	12,065,732.13

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		23,865,550.28	886,370.96	24,751,921.24	25,467,582.05	916,251.95	26,383,834.00	6.6%
2) Federal Revenue	8100-8299		0.00	658,847.45	658,847.45	0.00	325,501.95	325,501.95	-50.6%
3) Other State Revenue	8300-8599		292,358.15	2,877,636.30	3,169,994.45	1,138,670.32	2,401,159.05	3,539,829.37	11.7%
4) Other Local Revenue	8600-8799		4,117,386.39	2,641,202.87	6,758,589.26	4,495,559.74	2,834,468.00	7,330,027.74	8.5%
5) TOTAL, REVENUES			28,275,294.82	7,064,057.58	35,339,352.40	31,101,812.11	6,477,380.95	37,579,193.06	6.3%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		12,787,662.55	4,584,862.15	17,372,524.70	13,616,412.83	4,760,299.74	18,376,712.57	5.8%
2) Classified Salaries	2000-2999		2,354,202.31	2,174,667.53	4,528,869.84	2,665,522.99	2,480,181.26	5,145,704.25	13.6%
3) Employee Benefits	3000-3999		4,838,268.54	4,273,546.19	9,111,814.73	5,437,403.99	4,698,376.29	10,135,780.28	11.2%
4) Books and Supplies	4000-4999		894,329.67	292,921.70	1,187,251.37	917,906.31	323,521.02	1,241,427.33	4.6%
5) Services and Other Operating Expenditures	5000-5999		1,985,695.15	1,538,057.34	3,523,752.49	2,180,480.79	1,707,232.98	3,887,713.77	10.3%
6) Capital Outlay	6000-6999		396,361.34	56,223.13	452,584.47	81,607.00	96,467.88	178,074.88	-60.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		125,481.79	31,436.80	156,918.59	129,542.86	98,370.00	227,912.86	45.2%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,382,001.35	12,951,714.84	36,333,716.19	25,028,876.77	14,164,449.17	39,193,325.94	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,893,293.47	(5,887,657.26)	(994,363.79)	6,072,935.34	(7,687,068.22)	(1,614,132.88)	62.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
b) Transfers Out	7600-7629		135,000.00	0.00	135,000.00	135,000.00	0.00	135,000.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(6,044,616.88)	6,044,616.88	0.00	(6,923,335.16)	6,923,335.16	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,099,616.88)	6,044,616.88	(55,000.00)	(6,978,335.16)	6,923,335.16	(55,000.00)	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,206,323.41)	156,959.62	(1,049,363.79)	(905,399.82)	(763,733.06)	(1,669,132.88)	59.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,216,530.68	164,080.72	6,380,611.40	5,225,336.27	321,040.34	5,546,376.61	-13.1%
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)			6,216,530.68	164,080.72	6,380,611.40	5,225,336.27	321,040.34	5,546,376.61	-13.1%
d) Other Restatements		9795	215,129.00	0.00	215,129.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,431,659.68	164,080.72	6,595,740.40	5,225,336.27	321,040.34	5,546,376.61	-15.9%
2) Ending Balance, June 30 (E + F1e)			5,225,336.27	321,040.34	5,546,376.61	4,319,936.45	(442,692.72)	3,877,243.73	-30.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	198,198.68	0.00	198,198.68	198,198.68	0.00	198,198.68	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	321,040.34	321,040.34	0.00	247,016.31	247,016.31	-23.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	266,186.11	0.00	266,186.11	266,186.11	0.00	266,186.11	0.0%
Sick Leave Banks & Vacation Accruals	0000	9760	266,186.11		266,186.11				
Sick Leave Banks & Vacation Accruals	0000	9760				266,186.11		266,186.11	
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	2,188,122.97	0.00	2,188,122.97	2,359,699.56	0.00	2,359,699.56	7.8%
Unassigned/Unappropriated Amount		9790	2,567,828.51	0.00	2,567,828.51	1,490,852.10	(689,709.03)	801,143.07	-68.8%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,455,531.32	(344,010.95)	5,111,520.37				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	100.00	43,515.18	43,615.18				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	2,457.86	0.00	2,457.86				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	1,905.61	0.00	1,905.61				
3) Accounts Receivable		9200	97,303.67	862,644.79	959,948.46				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	15,057.43	0.00	15,057.43				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	198,198.68	0.00	198,198.68				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			5,775,554.57	562,149.02	6,337,703.59				
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	550,218.30	90,182.78	640,401.08				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	150,925.90	150,925.90				
6) TOTAL, LIABILITIES			550,218.30	241,108.68	791,326.98				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									

			2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,225,336.27	321,040.34	5,546,376.61				

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	172,044.00	0.00	172,044.00	172,044.00	0.00	172,044.00	0.0%
Education Protection Account State Aid - Current Year		8012	248,700.00	0.00	248,700.00	248,756.00	0.00	248,756.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	72,941.68	0.00	72,941.68	72,942.00	0.00	72,942.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	22,497,031.72	0.00	22,497,031.72	24,099,043.15	0.00	24,099,043.15	7.1%
Unsecured Roll Taxes		8042	886,566.38	0.00	886,566.38	886,566.38	0.00	886,566.38	0.0%
Prior Years' Taxes		8043	(11,733.50)	0.00	(11,733.50)	(11,769.48)	0.00	(11,769.48)	0.3%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			23,865,550.28	0.00	23,865,550.28	25,467,582.05	0.00	25,467,582.05	6.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	886,370.96	886,370.96	0.00	916,251.95	916,251.95	3.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			23,865,550.28	886,370.96	24,751,921.24	25,467,582.05	916,251.95	26,383,834.00	6.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	239,705.55	239,705.55	0.00	259,055.88	259,055.88	8.1%
Special Education Discretionary Grants		8182	0.00	61,104.44	61,104.44	0.00	6,762.07	6,762.07	-88.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		15,758.75	15,758.75		30,206.00	30,206.00	91.7%
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		16,185.00	16,185.00		17,372.00	17,372.00	7.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		2,106.00	2,106.00		2,106.00	2,106.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	313,987.71	313,987.71	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	658,847.45	658,847.45	0.00	325,501.95	325,501.95	-50.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	40,784.00	0.00	40,784.00	882,900.00	0.00	882,900.00	2064.8%
Lottery - Unrestricted and Instructional Materials		8560	226,161.55	104,749.40	330,910.95	212,323.00	65,758.50	278,081.50	-16.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		1,500.00	1,500.00		1,500.00	1,500.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	25,412.60	2,771,386.90	2,796,799.50	43,447.32	2,333,900.55	2,377,347.87	-15.0%
TOTAL, OTHER STATE REVENUE			292,358.15	2,877,636.30	3,169,994.45	1,138,670.32	2,401,159.05	3,539,829.37	11.7%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	2,285,335.96	2,285,335.96	0.00	2,436,336.00	2,436,336.00	6.6%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	58,965.10	0.00	58,965.10	51,787.00	0.00	51,787.00	-12.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	90,298.91	90,298.91	0.00	109,000.00	109,000.00	20.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	438,275.39	0.00	438,275.39	449,702.21	0.00	449,702.21	2.6%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,620,145.90	265,568.00	3,885,713.90	3,994,070.53	289,132.00	4,283,202.53	10.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,117,386.39	2,641,202.87	6,758,589.26	4,495,559.74	2,834,468.00	7,330,027.74	8.5%
TOTAL, REVENUES			28,275,294.82	7,064,057.58	35,339,352.40	31,101,812.11	6,477,380.95	37,579,193.06	6.3%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	10,070,777.55	4,378,267.90	14,449,045.45	10,738,129.83	4,553,243.74	15,291,373.57	5.8%
Certificated Pupil Support Salaries		1200	801,958.21	2,041.71	803,999.92	950,983.00	2,388.00	953,371.00	18.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,914,926.79	204,552.54	2,119,479.33	1,927,300.00	204,668.00	2,131,968.00	0.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,787,662.55	4,584,862.15	17,372,524.70	13,616,412.83	4,760,299.74	18,376,712.57	5.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	166,552.96	1,632,242.10	1,798,795.06	311,981.59	1,959,294.75	2,271,276.34	26.3%
Classified Support Salaries		2200	771,506.08	246,044.27	1,017,550.35	782,550.39	215,197.00	997,747.39	-1.9%
Classified Supervisors' and Administrators' Salaries		2300	399,065.89	200,426.18	599,492.07	419,790.93	202,209.00	621,999.93	3.8%
Clerical, Technical and Office Salaries		2400	1,017,077.38	95,954.98	1,113,032.36	1,151,200.08	103,480.51	1,254,680.59	12.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,354,202.31	2,174,667.53	4,528,869.84	2,665,522.99	2,480,181.26	5,145,704.25	13.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,107,925.54	2,686,015.63	4,793,941.17	2,477,351.52	2,879,506.83	5,356,858.35	11.7%
PERS		3201-3202	536,172.81	460,457.56	996,630.37	669,936.11	622,520.13	1,292,456.24	29.7%
OASDI/Medicare/Alternative		3301-3302	367,376.42	224,289.46	591,665.88	440,510.98	265,610.31	706,121.29	19.3%
Health and Welfare Benefits		3401-3402	1,033,084.50	591,491.90	1,624,576.40	1,136,307.05	658,343.39	1,794,650.44	10.5%
Unemployment Insurance		3501-3502	74,115.65	32,953.01	107,068.66	82,371.23	36,097.38	118,468.61	10.6%
Workers' Compensation		3601-3602	415,268.72	184,613.25	599,881.97	375,915.72	170,360.32	546,276.04	-8.9%
OPEB, Allocated		3701-3702	185,026.43	40,140.94	225,167.37	190,003.09	39,198.96	229,202.05	1.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	119,298.47	53,584.44	172,882.91	65,008.29	26,738.97	91,747.26	-46.9%
TOTAL, EMPLOYEE BENEFITS			4,838,268.54	4,273,546.19	9,111,814.73	5,437,403.99	4,698,376.29	10,135,780.28	11.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	22,170.52	22,170.52	0.00	22,170.52	22,170.52	0.0%
Books and Other Reference Materials		4200	32,255.69	46,694.75	78,950.44	22,205.26	93,711.52	115,916.78	46.8%
Materials and Supplies		4300	644,075.59	192,399.40	836,474.99	688,806.22	177,138.98	865,945.20	3.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	217,998.39	31,657.03	249,655.42	206,894.83	30,500.00	237,394.83	-4.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			894,329.67	292,921.70	1,187,251.37	917,906.31	323,521.02	1,241,427.33	4.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	206,111.43	206,111.43	0.00	195,270.00	195,270.00	-5.3%
Travel and Conferences		5200	105,376.20	75,902.14	181,278.34	77,232.39	23,258.90	100,491.29	-44.6%
Dues and Memberships		5300	46,569.13	2,012.57	48,581.70	47,153.88	2,032.57	49,186.45	1.2%
Insurance		5400 - 5450	153,600.42	0.00	153,600.42	153,600.42	0.00	153,600.42	0.0%
Operations and Housekeeping Services		5500	571,221.86	0.00	571,221.86	571,957.92	0.00	571,957.92	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	84,954.92	339,577.79	424,532.71	90,765.17	346,390.00	437,155.17	3.0%
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	978,818.14	914,453.41	1,893,271.55	1,188,144.32	1,140,171.51	2,328,315.83	23.0%
Communications		5900	45,154.48	0.00	45,154.48	51,626.69	110.00	51,736.69	14.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,985,695.15	1,538,057.34	3,523,752.49	2,180,480.79	1,707,232.98	3,887,713.77	10.3%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	81,607.00	0.00	81,607.00	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	396,361.34	56,223.13	452,584.47	0.00	96,467.88	96,467.88	-78.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			396,361.34	56,223.13	452,584.47	81,607.00	96,467.88	178,074.88	-60.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	5,295.61	31,436.80	36,732.41	3,000.00	98,370.00	101,370.00	176.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	63,711.02	0.00	63,711.02	69,465.86	0.00	69,465.86	9.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	56,475.16	0.00	56,475.16	57,077.00	0.00	57,077.00	1.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			125,481.79	31,436.80	156,918.59	129,542.86	98,370.00	227,912.86	45.2%
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			23,382,001.35	12,951,714.84	36,333,716.19	25,028,876.77	14,164,449.17	39,193,325.94	7.9%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			135,000.00	0.00	135,000.00	135,000.00	0.00	135,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,044,616.88)	6,044,616.88	0.00	(6,923,335.16)	6,923,335.16	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,044,616.88)	6,044,616.88	0.00	(6,923,335.16)	6,923,335.16	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,099,616.88)	6,044,616.88	(55,000.00)	(6,978,335.16)	6,923,335.16	(55,000.00)	0.0%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	23,865,550.28	886,370.96	24,751,921.24	25,467,582.05	916,251.95	26,383,834.00	6.6%
2) Federal Revenue		8100-8299	0.00	658,847.45	658,847.45	0.00	325,501.95	325,501.95	-50.6%
3) Other State Revenue		8300-8599	292,358.15	2,877,636.30	3,169,994.45	1,138,670.32	2,401,159.05	3,539,829.37	11.7%
4) Other Local Revenue		8600-8799	4,117,386.39	2,641,202.87	6,758,589.26	4,495,559.74	2,834,468.00	7,330,027.74	8.5%
5) TOTAL, REVENUES			28,275,294.82	7,064,057.58	35,339,352.40	31,101,812.11	6,477,380.95	37,579,193.06	6.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	14,236,904.79	10,757,970.15	24,994,874.94	15,653,042.65	11,788,615.80	27,441,658.45	9.8%
2) Instruction - Related Services	2000-2999		2,795,177.28	706,791.70	3,501,968.98	2,806,164.52	673,102.49	3,479,267.01	-0.6%
3) Pupil Services	3000-3999		1,093,444.96	211,768.53	1,305,213.49	1,305,546.54	357,382.00	1,662,928.54	27.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		343,960.84	17,388.00	361,348.84	398,091.00	17,567.00	415,658.00	15.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,436,681.98	43,409.45	2,480,091.43	2,582,569.32	44,325.00	2,626,894.32	5.9%
8) Plant Services	8000-8999		2,350,349.71	1,182,950.21	3,533,299.92	2,153,569.88	1,185,086.88	3,338,656.76	-5.5%
9) Other Outgo	9000-9999		125,481.79	31,436.80	156,918.59	129,892.86	98,370.00	228,262.86	45.5%
10) TOTAL, EXPENDITURES			23,382,001.35	12,951,714.84	36,333,716.19	25,028,876.77	14,164,449.17	39,193,325.94	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,893,293.47	(5,887,657.26)	(994,363.79)	6,072,935.34	(7,687,068.22)	(1,614,132.88)	62.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	135,000.00	0.00	135,000.00	135,000.00	0.00	135,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,044,616.88)	6,044,616.88	0.00	(6,923,335.16)	6,923,335.16	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,099,616.88)	6,044,616.88	(55,000.00)	(6,978,335.16)	6,923,335.16	(55,000.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,206,323.41)	156,959.62	(1,049,363.79)	(905,399.82)	(763,733.06)	(1,669,132.88)	59.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,216,530.68	164,080.72	6,380,611.40	5,225,336.27	321,040.34	5,546,376.61	-13.1%
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)			6,216,530.68	164,080.72	6,380,611.40	5,225,336.27	321,040.34	5,546,376.61	-13.1%
d) Other Restatements		9795	215,129.00	0.00	215,129.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,431,659.68	164,080.72	6,595,740.40	5,225,336.27	321,040.34	5,546,376.61	-15.9%
2) Ending Balance, June 30 (E + F1e)			5,225,336.27	321,040.34	5,546,376.61	4,319,936.45	(442,692.72)	3,877,243.73	-30.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	198,198.68	0.00	198,198.68	198,198.68	0.00	198,198.68	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	321,040.34	321,040.34	0.00	247,016.31	247,016.31	-23.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	266,186.11	0.00	266,186.11	266,186.11	0.00	266,186.11	0.0%
Sick Leave Banks & Vacation Accruals	0000	9760	266,186.11		266,186.11				
Sick Leave Banks & Vacation Accruals	0000	9760				266,186.11		266,186.11	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,188,122.97	0.00	2,188,122.97	2,359,699.56	0.00	2,359,699.56	7.8%
Unassigned/Unappropriated Amount		9790	2,567,828.51	0.00	2,567,828.51	1,490,852.10	(689,709.03)	801,143.07	-68.8%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	13,350.00	0.00
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fi	9.00	9.00
6300	Lottery: Instructional Materials	69,069.29	69,069.29
6546	Mental Health-Related Services	13,999.34	13,999.34
6547	Special Education Early Intervention Preschool Grant	75,577.00	75,577.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	69,609.63	31,320.60
8210	Student Activity Funds	43,515.18	43,515.18
9010	Other Restricted Local	35,910.90	13,525.90
Total, Restricted Balance		321,040.34	247,016.31

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,890.12	4,065.00	40.7%
5) TOTAL, REVENUES			2,890.12	4,065.00	40.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	82,215.08	18,023.34	-78.1%
5) Services and Other Operating Expenditures		5000-5999	9,974.42	86,041.66	762.6%
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			92,189.50	104,065.00	12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(89,299.38)	(100,000.00)	12.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,700.62	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,088.08	18,788.70	132.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,088.08	18,788.70	132.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,088.08	18,788.70	132.3%
2) Ending Balance, June 30 (E + F1e)			18,788.70	18,788.70	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	18,788.70	18,788.70	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	34,575.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	177.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			34,752.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	15,964.26		
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			15,964.26		
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)			18,788.70		

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	2,799.11	4,000.00	42.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	91.01	65.00	-28.6%
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			2,890.12	4,065.00	40.7%
TOTAL, REVENUES			2,890.12	4,065.00	40.7%

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	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,281.89	18,023.34	26.2%
Noncapitalized Equipment		4400	67,933.19	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			82,215.08	18,023.34	-78.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,974.42	86,041.66	762.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,974.42	86,041.66	762.6%
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			92,189.50	104,065.00	12.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	100,000.00	100,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	100,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,890.12	4,065.00	40.7%
5) TOTAL, REVENUES			2,890.12	4,065.00	40.7%
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		92,189.50	104,065.00	12.9%
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			92,189.50	104,065.00	12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(89,299.38)	(100,000.00)	12.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,700.62	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,088.08	18,788.70	132.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,088.08	18,788.70	132.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,088.08	18,788.70	132.3%
2) Ending Balance, June 30 (E + F1e)			18,788.70	18,788.70	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	18,788.70	18,788.70	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%

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	5,566.03	5,241.83	-5.8%
5) TOTAL, REVENUES			5,566.03	5,241.83	-5.8%
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)			5,566.03	5,241.83	-5.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,566.03	5,241.83	-5.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	582,662.46	588,228.49	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			582,662.46	588,228.49	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			582,662.46	588,228.49	1.0%
2) Ending Balance, June 30 (E + F1e)			588,228.49	593,470.32	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	588,228.49	593,470.32	0.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	586,644.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,584.20		
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			588,228.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			588,228.49		

			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,566.03	5,241.83	-5.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,566.03	5,241.83	-5.8%
TOTAL, REVENUES			5,566.03	5,241.83	-5.8%

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%

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	5,566.03	5,241.83	-5.8%
5) TOTAL, REVENUES			5,566.03	5,241.83	-5.8%
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)			5,566.03	5,241.83	-5.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,566.03	5,241.83	-5.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	582,662.46	588,228.49	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			582,662.46	588,228.49	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			582,662.46	588,228.49	1.0%
2) Ending Balance, June 30 (E + F1e)			588,228.49	593,470.32	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	588,228.49	593,470.32	0.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,335.16	12,525.68	-6.1%
5) TOTAL, REVENUES			13,335.16	12,525.68	-6.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			13,335.16	12,525.68	-6.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,000.00	35,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,000.00	35,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48,335.16	47,525.68	-1.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,392,580.34	1,440,915.50	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,392,580.34	1,440,915.50	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,392,580.34	1,440,915.50	3.5%
2) Ending Balance, June 30 (E + F1e)			1,440,915.50	1,488,441.18	3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,440,915.50	1,488,441.18	3.3%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,437,097.02		
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	3,818.48		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,440,915.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,440,915.50		

			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	13,335.16	12,525.68	-6.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,335.16	12,525.68	-6.1%
TOTAL, REVENUES			13,335.16	12,525.68	-6.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	35,000.00	35,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,000.00	35,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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)			35,000.00	35,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,335.16	12,525.68	-6.1%
5) TOTAL, REVENUES			13,335.16	12,525.68	-6.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			13,335.16	12,525.68	-6.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	35,000.00	35,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,000.00	35,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48,335.16	47,525.68	-1.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,392,580.34	1,440,915.50	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,392,580.34	1,440,915.50	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,392,580.34	1,440,915.50	3.5%
2) Ending Balance, June 30 (E + F1e)			1,440,915.50	1,488,441.18	3.3%
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	1,440,915.50	1,488,441.18	3.3%
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%

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	33,742.98	0.00	-100.0%
5) TOTAL, REVENUES			33,742.98	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	168,898.77	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	386,035.01	0.00	-100.0%
6) Capital Outlay		6000-6999	3,568.69	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			558,502.47	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(524,759.49)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(524,759.49)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	524,759.49	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			524,759.49	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			524,759.49	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,450.75		
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	499.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			19,949.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,892.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15,057.43		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			19,949.93		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,399.12	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	30,343.86	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,742.98	0.00	-100.0%
TOTAL, REVENUES			33,742.98	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	979.70	0.00	-100.0%
Noncapitalized Equipment		4400	167,919.07	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			168,898.77	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	347,411.89	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	38,623.12	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			386,035.01	0.00	-100.0%
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	3,568.69	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,568.69	0.00	-100.0%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			558,502.47	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	33,742.98	0.00	-100.0%
5) TOTAL, REVENUES			33,742.98	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		558,502.47	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			558,502.47	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(524,759.49)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(524,759.49)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	524,759.49	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			524,759.49	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			524,759.49	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	219,251.04	172,938.33	-21.1%
5) TOTAL, REVENUES			219,251.04	172,938.33	-21.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,458.76	7,000.00	184.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,458.76	7,000.00	184.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			216,792.28	165,938.33	-23.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			216,792.28	165,938.33	-23.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,869.71	347,661.99	165.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,869.71	347,661.99	165.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,869.71	347,661.99	165.7%
2) Ending Balance, June 30 (E + F1e)			347,661.99	513,600.32	47.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	347,661.99	513,600.32	47.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	346,852.71		
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	809.28		
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			347,661.99		
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)			347,661.99		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,270.54	1,461.26	-35.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	216,980.50	171,477.07	-21.0%
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			219,251.04	172,938.33	-21.1%
TOTAL, REVENUES			219,251.04	172,938.33	-21.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,458.76	7,000.00	184.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,458.76	7,000.00	184.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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			2,458.76	7,000.00	184.7%

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

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	219,251.04	172,938.33	-21.1%
5) TOTAL, REVENUES			219,251.04	172,938.33	-21.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,458.76	7,000.00	184.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,458.76	7,000.00	184.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			216,792.28	165,938.33	-23.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			216,792.28	165,938.33	-23.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	130,869.71	347,661.99	165.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			130,869.71	347,661.99	165.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			130,869.71	347,661.99	165.7%
2) Ending Balance, June 30 (E + F1e)			347,661.99	513,600.32	47.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	347,661.99	513,600.32	47.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	347,661.99	513,600.32
Total, Restricted Balance		347,661.99	513,600.32

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,641.29	2,446.12	-7.4%
5) TOTAL, REVENUES			2,641.29	2,446.12	-7.4%
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)			2,641.29	2,446.12	-7.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	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			(80,000.00)	(80,000.00)	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,358.71)	(77,553.88)	0.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	168,817.36	91,458.65	-45.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			168,817.36	91,458.65	-45.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			168,817.36	91,458.65	-45.8%
2) Ending Balance, June 30 (E + F1e)			91,458.65	13,904.77	-84.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	91,458.65	13,904.77	-84.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	257,430.11		
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	695.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			258,125.28		
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	166,666.63		
6) TOTAL, LIABILITIES			166,666.63		
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)			91,458.65		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,641.29	2,446.12	-7.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,641.29	2,446.12	-7.4%
TOTAL, REVENUES			2,641.29	2,446.12	-7.4%

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

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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	80,000.00	80,000.00	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			80,000.00	80,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(80,000.00)	(80,000.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,641.29	2,446.12	-7.4%
5) TOTAL, REVENUES			2,641.29	2,446.12	-7.4%
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)			2,641.29	2,446.12	-7.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	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			(80,000.00)	(80,000.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,358.71)	(77,553.88)	0.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	168,817.36	91,458.65	-45.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			168,817.36	91,458.65	-45.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			168,817.36	91,458.65	-45.8%
2) Ending Balance, June 30 (E + F1e)			91,458.65	13,904.77	-84.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	91,458.65	13,904.77	-84.8%
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%

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	5,279.10	5,098.78	-3.4%
4) Other Local Revenue		8600-8799	3,704,689.02	3,650,738.77	-1.5%
5) TOTAL, REVENUES			3,709,968.12	3,655,837.55	-1.5%
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	3,389,646.36	7,459,521.94	120.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,389,646.36	7,459,521.94	120.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			320,321.76	(3,803,684.39)	-1287.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	1,950.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,950.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			318,371.76	(3,803,684.39)	-1294.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,713,930.43	4,032,302.19	8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,713,930.43	4,032,302.19	8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,713,930.43	4,032,302.19	8.6%
2) Ending Balance, June 30 (E + F1e)			4,032,302.19	228,617.80	-94.3%
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	4,032,302.19	228,617.80	-94.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,022,682.75		
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	9,619.44		
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			4,032,302.19		
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)			4,032,302.19		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	5,279.10	5,098.78	-3.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,279.10	5,098.78	-3.4%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	3,556,447.91	3,650,038.63	2.6%
Unsecured Roll		8612	2,506.62	700.14	-72.1%
Prior Years' Taxes		8613	2.39	0.00	-100.0%
Supplemental Taxes		8614	122,681.85	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	23,050.25	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,704,689.02	3,650,738.77	-1.5%
TOTAL, REVENUES			3,709,968.12	3,655,837.55	-1.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,044,093.00	5,667,493.55	86.2%
Bond Interest and Other Service Charges		7434	345,553.36	1,792,028.39	418.6%
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)			3,389,646.36	7,459,521.94	120.1%
TOTAL, EXPENDITURES			3,389,646.36	7,459,521.94	120.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	1,950.00	0.00	-100.0%
(d) TOTAL, USES			1,950.00	0.00	-100.0%
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)			(1,950.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,279.10	5,098.78	-3.4%
4) Other Local Revenue		8600-8799	3,704,689.02	3,650,738.77	-1.5%
5) TOTAL, REVENUES			3,709,968.12	3,655,837.55	-1.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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	3,389,646.36	7,459,521.94	120.1%
10) TOTAL, EXPENDITURES			3,389,646.36	7,459,521.94	120.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			320,321.76	(3,803,684.39)	-1287.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	1,950.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,950.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			318,371.76	(3,803,684.39)	-1294.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,713,930.43	4,032,302.19	8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,713,930.43	4,032,302.19	8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,713,930.43	4,032,302.19	8.6%
2) Ending Balance, June 30 (E + F1e)			4,032,302.19	228,617.80	-94.3%
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	4,032,302.19	228,617.80	-94.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
9010	Other Restricted Local	4,032,302.19	228,617.80
Total, Restricted Balance		4,032,302.19	228,617.80

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: 9/14/2022

To the Superintendent of Public Instruction:

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

Signed: _____

County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

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Name

Deputy Superintendent, Business Services

Title

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Joyce Shen

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Chief Business Official

Title

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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)	66.42%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	(\$515,249.86)
	Adjusted Appropriations Limit	\$24,750,862.64
	Appropriations Subject to Limit	\$24,750,862.64
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	5.83%

1/15/2021

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,212.26	1,207.20	1,212.26	1,278.00	1,278.00	1,278.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,212.26	1,207.20	1,212.26	1,278.00	1,278.00	1,278.00
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)	1,212.26	1,207.20	1,212.26	1,278.00	1,278.00	1,278.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	228,711.00		228,711.00			228,711.00
Work in Progress	1,671,564.00	228,711.00	1,900,275.00	948,436.00		2,848,711.00
Total capital assets not being depreciated	1,900,275.00	228,711.00	2,128,986.00	948,436.00	0.00	3,077,422.00
Capital assets being depreciated:						
Land Improvements	1,814,365.00		1,814,365.00			1,814,365.00
Buildings	77,489,723.00	1.00	77,489,724.00			77,489,724.00
Equipment	2,397,227.00	1.00	2,397,228.00		72,923.00	2,324,305.00
Total capital assets being depreciated	81,701,315.00	2.00	81,701,317.00	0.00	72,923.00	81,628,394.00
Accumulated Depreciation for:						
Land Improvements	(1,519,700.25)		(1,519,700.25)		29,559.45	(1,549,259.70)
Buildings	(35,457,813.98)		(35,457,813.98)		2,299,363.31	(37,757,177.29)
Equipment	(1,784,685.93)		(1,784,685.93)	120,586.99	74,323.06	(1,738,422.00)
Total accumulated depreciation	(38,762,200.16)	0.00	(38,762,200.16)	120,586.99	2,403,245.82	(41,044,858.99)
Total capital assets being depreciated, net excluding lease assets	42,939,114.84	2.00	42,939,116.84	120,586.99	2,476,168.82	40,583,535.01
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	44,839,389.84	228,713.00	45,068,102.84	1,069,022.99	2,476,168.82	43,660,957.01
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	87,611,795.20	(1,636,269.20)	85,975,526.00			85,975,526.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	56,428.76		56,428.76	46.40		56,475.16	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	632,629.00		632,629.00		78,043.00	554,586.00	
Net Pension Liability	32,576,257.00	3,077,014.00	35,653,271.00			35,653,271.00	
Total/Net OPEB Liability	9,160,507.00	448,046.00	9,608,553.00			9,608,553.00	
Compensated Absences Payable	246,289.39		246,289.39	19,896.72		266,186.11	
Governmental activities long-term liabilities	130,283,906.35	1,888,790.80	132,172,697.15	19,943.12	78,043.00	132,114,597.27	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

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

FEDERAL PROGRAM NAME	Title I Part A	Elem & Sec School Emergency Relief ESSER II Fund	Elem & Sec School Emergency Relief ESSER III Fund	Elem & Sec Sch Emg Relief ESSER III Learn Loss	Expand Learn Op Gr-ELO ESSER II State Resve	Expand Learn Op Gr-ELO GEER II	ELO ESSER III St Reserv Emerg Needs
FEDERAL CATALOG NUMBER	84.01	84.425D	84.425U	84.425U	84.425	84.425	84.425
RESOURCE CODE	3010	3212	3213	3214	3216	3217	3218
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	(1,510.00)						
2. a. Current Year Award	30,206.00	196.00	40,099.00	43,324.40	28,133.00	23,900.00	62,023.97
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	30,206.00	196.00	40,099.00	43,324.40	28,133.00	23,900.00	62,023.97
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	28,696.00	196.00	40,099.00	43,324.40	28,133.00	23,900.00	62,023.97
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	30,206.00	187.00	40,099.00	43,324.40	28,133.00	23,900.00	62,023.97
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	30,206.00	187.00	40,099.00	43,324.40	28,133.00	23,900.00	62,023.97
EXPENDITURES							
9. Donor-Authorized Expenditures	15,758.75	187.00	40,099.00	43,324.40	28,133.00	23,900.00	62,023.97
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	15,758.75	187.00	40,099.00	43,324.40	28,133.00	23,900.00	62,023.97
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)	14,447.25	0.00	0.00	0.00	0.00	0.00	0.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	12,937.25	9.00	0.00	0.00	0.00	0.00	0.00
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)	30,206.00	187.00	40,099.00	43,324.40	28,133.00	23,900.00	62,023.97

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

FEDERAL PROGRAM NAME	ELO ESSER III State Reserve Learn Loss	SPED ARP IDEA Part B Sec 611 Local Assist	SPED ARP IDEA PART B Sec 611 Local Assist Private	SPED ARP IDEA Part B Sec 619 Preschl Grants	SPED IDEA Basic Local Assist Part B Sec 611	SPED IDEA Local Assist Part B Sec 611 Priv ISP	SPED IDEA Preschl Part B Sec 619 (Age 3-4-5)
FEDERAL CATALOG NUMBER	84.425	84.027	84.027	84.173	84.027	84.027	84.173
RESOURCE CODE	3219	3305	3306	3308	3310	3311	3315
REVENUE OBJECT	8290	8182	8182	8182	8181	8181	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover							
2. a. Current Year Award	116,311.34	50,262.13	614.97	4,427.47	236,808.13	2,897.42	5,745.75
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	116,311.34	50,262.13	614.97	4,427.47	236,808.13	2,897.42	5,745.75
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	116,311.34	50,262.13	614.97	4,427.47	236,808.13	2,897.42	5,745.75
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	116,311.34	0.00	0.00	0.00	0.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	116,311.34	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	116,311.34	50,262.13	614.97	4,427.47	236,808.13	2,897.42	5,745.75
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	116,311.34	50,262.13	614.97	4,427.47	236,808.13	2,897.42	5,745.75
12. Amounts Included in Line 6 above for Prior Year Adjustments					(54,670.68)	(1,366.35)	
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(50,262.13)	(614.97)	(4,427.47)	(291,478.81)	(4,263.77)	(5,745.75)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable		50,262.13	614.97	4,427.47	291,478.81	4,263.77	5,745.75
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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)	116,311.34	50,262.13	614.97	4,427.47	291,478.81	4,263.77	5,745.75

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

FEDERAL PROGRAM NAME	SPED IDEA Preschl Staff Dev Part B Sec 619	Title II Part A Teacher Quality	ESSA Title IV Part A Stu Support Acadm Enrich	Title III Engl Learn Stu Program	TOTAL
FEDERAL CATALOG NUMBER	84.173A	84367	84.424	84.365	
RESOURCE CODE	3345	4035	4127	4203	
REVENUE OBJECT	8182	8290	8290	8290	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover					(1,510.00)
2. a. Current Year Award	54.12	16,185.00	10,000.00	2,106.00	673,294.70
b. Transferability (ESSA)					0.00
c. Other Adjustments					0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	54.12	16,185.00	10,000.00	2,106.00	673,294.70
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2d, & 3)	54.12	16,185.00	10,000.00	2,106.00	671,784.70
REVENUES					
5. Unearned Revenue Deferred from Prior Year					0.00
6. Cash Received in Current Year	0.00		5,000.00	0.00	349,184.71
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	5,000.00	0.00	349,184.71
EXPENDITURES					
9. Donor-Authorized Expenditures	54.12	16,185.00	10,000.00	2,106.00	658,838.45
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	54.12	16,185.00	10,000.00	2,106.00	658,838.45
12. Amounts Included in Line 6 above for Prior Year Adjustments					(56,037.03)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(54.12)	(16,185.00)	(5,000.00)	(2,106.00)	(365,690.77)
a. Unearned Revenue					0.00
b. Accounts Payable					0.00
c. Accounts Receivable	54.12		5,000.00	2,106.00	363,953.02
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	12,946.25
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)	54.12	0.00	10,000.00	2,106.00	713,137.73

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

STATE PROGRAM NAME	UPK Planning Implement Grant	K-12 Strong Workforce Program	TUPE Cohort	In-Person Instruction Grant	TOTAL
RESOURCE CODE	6053	6388	6690	7422	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover					0.00
2. a. Current Year Award	112,526.00	1,500.00	1,500.00	223,970.00	339,496.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	112,526.00	1,500.00	1,500.00	223,970.00	339,496.00
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	112,526.00	1,500.00	1,500.00	223,970.00	339,496.00
REVENUES					
5. Unearned Revenue Deferred from Prior Year					0.00
6. Cash Received in Current Year	112,222.00	1,050.00	0.00		113,272.00
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	112,222.00	1,050.00	0.00	0.00	113,272.00
EXPENDITURES					
9. Donor-Authorized Expenditures	87.45	1,500.00	1,500.00	198,419.90	201,507.35
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	87.45	1,500.00	1,500.00	198,419.90	201,507.35
12. Amounts Included in Line 6 above for Prior Year Adjustments			(1,500.00)		(1,500.00)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	112,134.55	(450.00)	(3,000.00)	(198,419.90)	(89,735.35)
a. Unearned Revenue					0.00
b. Accounts Payable					0.00
c. Accounts Receivable	304.00	450.00	3,000.00		3,754.00
14. Unused Grant Award Calculation (line 4 minus line 9)	112,438.55	0.00	0.00	25,550.10	137,988.65
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)	112,526.00	1,500.00	3,000.00	0.00	117,026.00

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

STATE PROGRAM NAME	Lottery Instructional Materials	SPED AB602, Low Incident, MOU	SPED DISPUTE PREVENTION RESOLUTION	SPED Learn Recovery Support	SPED Early Intervention Preschool	SPED Mental Health Related Services	ELOG
RESOURCE CODE	6300	6500	6536	6537	6547	6546	7425
REVENUE OBJECT	8590	8097/8677/8980	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	105						
AWARD							
1. Prior Year Restricted Ending Balance	(3,099.56)					28,785.39	
2. a. Current Year Award	107,848.96	949,169.87	17,172.41	48,297.42	75,577.00	58,186.33	6,024.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	107,848.96	949,169.87	17,172.41	48,297.42	75,577.00	58,186.33	6,024.00
3. Required Matching Funds/Other		4,895,918.93					
4. Total Available Award (sum lines 1, 2c, & 3)	104,749.40	5,845,088.80	17,172.41	48,297.42	75,577.00	86,971.72	6,024.00
REVENUES							
5. Cash Received in Current Year	69,424.54	782,502.92	0.00	0.00	75,577.00	57,358.86	6,024.00
6. Amounts Included in Line 5 for Prior Year Adjustments						(28,785.39)	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	38,424.42	166,666.95	17,172.41	48,297.42	0.00	29,612.86	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	38,424.42	166,666.95	17,172.41	48,297.42	0.00	29,612.86	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	107,848.96	949,169.87	17,172.41	48,297.42	75,577.00	86,971.72	6,024.00
EXPENDITURES							
10. Donor-Authorized Expenditures	80,565.15	5,845,088.80	17,172.41	48,297.42	0.00	72,972.38	6,024.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	80,565.15	5,845,088.80	17,172.41	48,297.42	0.00	72,972.38	6,024.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	24,184.25	0.00	0.00	0.00	75,577.00	13,999.34	0.00

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

STATE PROGRAM NAME	ELOG PARA	STRS on Behalf	TOTAL
RESOURCE CODE	7426	7690	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	35,440.00		61,125.83
2. a. Current Year Award	35,470.00	1,903,231.00	3,200,976.99
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	35,470.00	1,903,231.00	3,200,976.99
3. Required Matching Funds/Other			4,895,918.93
4. Total Available Award (sum lines 1, 2c, & 3)	70,910.00	1,903,231.00	8,158,021.75
REVENUES			
5. Cash Received in Current Year	35,470.00	0.00	1,026,357.32
6. Amounts Included in Line 5 for Prior Year Adjustments			(28,785.39)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,903,231.00	2,203,405.06
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,903,231.00	2,203,405.06
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	35,470.00	1,903,231.00	3,229,762.38
EXPENDITURES			
10. Donor-Authorized Expenditures	1,300.37	1,903,231.00	7,974,651.53
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	1,300.37	1,903,231.00	7,974,651.53
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	69,609.63	0.00	183,370.22

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

LOCAL PROGRAM NAME	Routine Restricted Maintenance	Student Activity Fund-ASB	Field Trip	Kenny Wells Fund Crocker	PE Crocker	DYLAN'S Kindness Fund Crocker	Parcel Taxes
RESOURCE CODE	8150	8210	9001	9002	9003	9005	9010
REVENUE OBJECT	8980		8699	8699	8699	8699	8621
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance		43,515.18	40,261.31	3,109.01	(3,129.82)		
2. a. Current Year Award	0.00		264,908.00	0.00	160.00	500.00	2,285,335.96
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	264,908.00	0.00	160.00	500.00	2,285,335.96
3. Required Matching Funds/Other	1,133,249.43						
4. Total Available Award (sum lines 1, 2c, & 3)	1,133,249.43	43,515.18	305,169.31	3,109.01	(2,969.82)	500.00	2,285,335.96
REVENUES							
5. Cash Received in Current Year			264,908.00	0.00	160.00	500.00	2,285,335.96
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable			3,585.00				
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	(3,585.00)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	1,133,249.43						
9. Total Available (sum lines 5, 7c, & 8)	1,133,249.43	0.00	261,323.00	0.00	160.00	500.00	2,285,335.96
EXPENDITURES							
10. Donor-Authorized Expenditures	1,133,249.43		266,712.45	0.00	2,844.84	340.31	2,285,335.96
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,133,249.43	0.00	266,712.45	0.00	2,844.84	340.31	2,285,335.96
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	43,515.18	38,456.86	3,109.01	(5,814.66)	159.69	0.00

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

LOCAL PROGRAM NAME	Safe Route to School	TOTAL
RESOURCE CODE	9020	
REVENUE OBJECT	8677/8980	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		83,755.68
2. a. Current Year Award	27,500.00	2,578,403.96
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	27,500.00	2,578,403.96
3. Required Matching Funds/Other	15,448.52	1,148,697.95
4. Total Available Award (sum lines 1, 2c, & 3)	42,948.52	3,810,857.59
REVENUES		
5. Cash Received in Current Year	42,948.52	2,593,852.48
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(15,448.52)	(15,448.52)
b. Noncurrent Accounts Receivable		3,585.00
c. Current Accounts Receivable (line 7a minus line 7b)	(15,448.52)	(19,033.52)
8. Contributed Matching Funds		1,133,249.43
9. Total Available (sum lines 5, 7c, & 8)	27,500.00	3,708,068.39
EXPENDITURES		
10. Donor-Authorized Expenditures	42,948.52	3,731,431.51
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	42,948.52	3,731,431.51
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	79,426.08

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	17,372,524.70	301	297,724.07	303	17,074,800.63	305	164,943.55		307	16,909,857.08	309
2000 - Classified Salaries	4,528,869.84	311	328,156.03	313	4,200,713.81	315	0.00		317	4,200,713.81	319
3000 - Employee Benefits	9,111,814.73	321	491,113.49	323	8,620,701.24	325	61,218.00		327	8,559,483.24	329
4000 - Books, Supplies Equip Replace. (6500)	1,187,251.37	331	0.00	333	1,187,251.37	335	80,565.15		337	1,106,686.22	339
5000 - Services. . . & 7300 - Indirect Costs	3,523,752.49	341	42,895.56	343	3,480,856.93	345	644,245.52		347	2,836,611.41	349
TOTAL					34,564,323.98	365	TOTAL			33,613,351.76	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			66.42%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	66.42%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	33,613,351.76
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	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)	24,517,107.27		24,517,107.27			24,750,862.64
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,243.78		1,243.78			1,212.26
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2020-21			Adjustments to 2021-22		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	1,212.26		1,212.26	1,278.00		1,278.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)		1,212.26				1,278.00
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)	72,941.68		72,941.68	72,942.00		72,942.00
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)	22,497,031.72		22,497,031.72	24,099,043.15		24,099,043.15
5. Unsecured Roll Taxes (Object 8042)	886,566.38		886,566.38	886,566.38		886,566.38
6. Prior Years' Taxes (Object 8043)	(11,733.50)		(11,733.50)	(11,769.48)		(11,769.48)
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. 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)	2,285,335.96		2,285,335.96	2,436,336.00		2,436,336.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	25,730,142.24	0.00	25,730,142.24	27,483,118.05	0.00	27,483,118.05
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)	25,730,142.24	0.00	25,730,142.24	27,483,118.05	0.00	27,483,118.05

	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)			310,480.88			340,220.22
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,133,249.43		1,133,249.43	1,181,773.88		1,181,773.88
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	1,133,249.43	0.00	1,443,730.31	1,181,773.88	0.00	1,521,994.10
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	420,744.00		420,744.00	420,800.00		420,800.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	420,744.00	0.00	420,744.00	420,800.00	0.00	420,800.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	35,339,352.40		35,339,352.40	37,579,193.06		37,579,193.06
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	58,965.10		58,965.10	51,787.00		51,787.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2021-22 Actual			2022-23 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			24,517,107.27			24,750,862.64
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9747			1.0542
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			25,266,112.50			28,062,332.53
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			25,730,142.24			27,483,118.05
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)			145,471.20			153,360.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			420,744.00			420,800.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			420,744.00			420,800.00
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])			43,706.71			38,506.80
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			25,773,848.95			27,521,624.85
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)			420,744.00			420,800.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			25,773,848.95			
b. State Subventions (Line D8)			420,744.00			
c. Less: Excluded Appropriations (Line C23)			1,443,730.31			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			24,750,862.64			

[illegible]

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,339,458.05
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. 111,545.37
 - 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.

For software licensing, fingerprinting, absence management system, actuarial studies, human resources contracted services, 403(b) and 457 Third Party Adminstrating Services, Fixed Asset and Inventory contracted services.

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) 29,448,583.85

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) 4.93%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,278,214.75
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	530,243.31
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)	151,879.27
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,960,337.33
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,960,337.33

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	24,816,320.21
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,501,968.98
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,277,656.79
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	361,348.84
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)	624,184.37
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	19,750.00
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)	27,699.00
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)	2,928,836.18
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	92,189.50
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)	33,649,953.87

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)	5.83%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19)	5.83%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,960,337.33</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>553,547.75</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 (9.29%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.29%) 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>0.00</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>

Approved indirect cost rate: 9.29%
Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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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	36,468,716.19
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	658,838.45
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	361,348.84
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	452,584.47
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	56,475.16
4. Other Transfers Out	All	9200	7200-7299	63,711.02
5. Interfund Transfers Out	All	9300	7600-7629	135,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	563,579.07
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,632,698.56
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	89,299.38
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				34,266,478.56

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)		1,207.20
B. Expenditures per ADA (Line I.E divided by Line II.A)		28,385.09
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.)	30,900,290.07	24,843.86
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	30,900,290.07	24,843.86
B. Required effort (Line A.2 times 90%)	27,810,261.06	22,359.47
C. Current year expenditures (Line I.E and Line II.B)	34,266,478.56	28,385.09
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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		44,885.04	44,885.04
2. State Lottery Revenue	8560	226,161.55		104,749.40	330,910.95
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)		226,161.55	0.00	149,634.44	375,795.99
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	164,943.55			164,943.55
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	61,218.00			61,218.00
4. Books and Supplies	4000-4999	0.00		80,565.15	80,565.15
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)		226,161.55	0.00	80,565.15	306,726.70
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	69,069.29	69,069.29
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.

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6		
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3					
Instructional Goals									
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00		
1110	Regular Education, K–12	22,247,297.57	3,727,358.32	25,974,655.89	1,929,159.40		27,903,815.29		
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	114,471.91	14,680.67	129,152.58	9,592.27		138,744.85		
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00		
5000-5999	Special Education	5,982,881.78	278,932.80	6,261,814.58	465,070.20		6,726,884.78		
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00		
Other Goals									
7110	Nonagency - Educational	573,372.94	0.00	573,372.94	42,584.89		615,957.83		
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00			
8100	Community Services	361,348.84	0.00	361,348.84	26,837.68	388,186.52			
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					396,361.34	396,361.34		
----	Other Outgo					291,918.59	291,918.59		
Other Funds									
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)					0.00	0.00	6,846.99	6,846.99
----	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	29,279,373.04	4,020,971.79	33,300,344.83	2,480,091.43	688,279.93	36,468,716.19		

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	18,906,219.03	201,970.24	151,295.13	1,804,103.90	1,181,309.27	0.00	0.00			2,400.00	0.00	22,247,297.57
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	85,553.58	28,918.33	0.00	0.00	0.00	0.00	0.00			0.00	0.00	114,471.91
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	5,472,677.91	429,248.17	0.00	0.00	39.00	80,916.70	0.00			0.00	0.00	5,982,881.78
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	530,424.42	0.00	0.00	0.00	42,948.52	0.00	0.00	0.00	0.00	0.00	0.00	573,372.94
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		361,348.84	0.00	0.00	0.00	361,348.84
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		24,994,874.94	660,136.74	151,295.13	1,804,103.90	1,224,296.79	80,916.70	0.00	361,348.84	0.00	2,400.00	0.00	29,279,373.04

* Functions 7100-7199 for goals 8100 and 8500

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)			396,361.34		396,361.34
Other Outgo (Objects 1000-7999)				291,918.59	291,918.59
Total Other Costs	0.00	0.00	396,361.34	291,918.59	688,279.93

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	592,819.74	3,134,538.58	0.00	3,727,358.32
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	14,680.67	0.00	0.00	14,680.67
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	278,932.80	0.00	0.00	278,932.80
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		886,433.21	3,134,538.58	0.00	4,020,971.79

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	624,184.37
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	19,750.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,305,913.75
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	530,243.31
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,480,091.43
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	29,279,373.04
2	Total Allocated Costs (from Form PCR, Column 2, Total)	4,020,971.79
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	33,300,344.83
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)	92,189.50
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	92,189.50
D. Total Direct Charged and Allocated Costs (B3 + C5)		33,392,534.33
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		7.43%

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	880,840.42	0.00	5,592.79	0.00	3,134,538.58	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	4.00	1.00	10.50	8.90	11.45	0.00	
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	0.10						
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	1.90						
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	6.00	1.00	10.50	8.90	11.45	0.00	0.00

LCFF CALCULATOR

68908	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
9/8/2022	Projection Date

LEA:	Hillsborough City Elementary
Projection Title:	2021-22 Unaudited Actuals
Created by:	Joyce Shen
Email:	jshen@hcsdk8.org
Phone:	(650) 342-5193

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Hillsborough City Elementary (68908)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(1) UNIVERSAL ASSUMPTIONS								
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	3.26%	0.00%	5.07%	12.84%	5.38%	4.02%	3.72%	3.47%
Statutory COLA	3.26%	2.31%	1.70%	6.56%	5.38%	4.02%	3.72%	3.47%
Augmentation/(COLA Suspension)	0.00%	-2.31%	3.37%	6.28%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)				\$ 2,813.00	\$ 2,964.34	\$ 3,083.51	\$ 3,198.21	\$ 3,309.19
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	16.08698870%	70.06785065%	73.31789035%	42.11134218%				
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	16.13801139%	82.74488538%	73.31789035%					
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year								

Hillsborough City Elementary (68908)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
Is this a non-classroom based charter school? (select from drop down list)		No							
NEW CHARTER SCHOOLS		New Charter School Name: <input type="text"/> Year that charter starts operation (select from drop down list): 2021-22							
(a) TRANSFER OF IN-LIEU PROPERTY TAX		Note: Charter schools should contact sponsoring district(s) for In-lieu estimate							
I-4	F-6 / F-7 In-Lieu of Property Tax	-	-	-					
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)									
A-1.2, A-2.2, A-3.2	Enrollment (second prior year)	-	-						
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)	-	-						
A-1, A-2, A-3	Enrollment	-	-	-					
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)	-	-						
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)	-	-						
B-1, B-2, B-3	Unduplicated Pupil Count	-	-	-					
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location									
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.									
D-3	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%					
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)									
ADA used for the Transitional Kindergarten Add-on ONLY:									
	TK								
ADA used for Base, Supplemental and Concentration Grant Calculations:									
Enter P2 Data - Note: Charter School ADA is always funded on current year									
B-1	Grades TK-3	-	-	-					
B-2	Grades 4-6	-	-	-					
B-3	Grades 7-8	-	-	-					
B-4	Grades 9-12	-	-	-					
	SUBTOTAL ADA	-	-	-	-	-	-	-	-
	RATIO: ADA to Enrollment	-	-	-	-	-	-	-	-
(e) OTHER LCFF ADJUSTMENTS									
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.									
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					

Hillsborough City Elementary (68908)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					

Hillsborough City Elementary (68908)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
(a) GENERAL QUESTIONS									
Is your district required to transfer in-lieu taxes to a charter school?		NO							
Does your district have a necessary small school?		NO							
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION									
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES									
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 21,330,188	\$ 22,387,756	\$ 23,493,387	\$ 25,046,782	\$ 26,251,734	\$ 27,263,894		
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -					
	Less In-Lieu Property Tax Transfer	\$ -	\$ -	\$ (5,540)	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 21,330,188	\$ 22,387,756	\$ 23,487,847	\$ 25,046,782	\$ 26,251,734	\$ 27,263,894	\$ -	\$ -
(d) OTHER LCFF ADJUSTMENTS									
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					
(e) UNDUPLICATED PUPIL PERCENTAGE									
A-1.2 / A-3.2	District Enrollment (second prior year)	1,405	1,352						
A-1.1 / A-3.1	District Enrollment (first prior year)	1,352	1,290						
A-1 / A-3	District Enrollment	1,290	1,268	1,260	1,293	1,293	1,293		
A-2.2 / A-4.2	COE Enrollment (second prior year)	-	-						
A-2.1 / A-4.1	COE Enrollment (first prior year)	-	-						
A-2 / A-4	COE Enrollment	-	-	-					
	Total Enrollment	1,290	1,268	1,260	1,293	1,293	1,293	-	-
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	48	51						
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	51	40						
B-1 / B-3	District Unduplicated Pupil Count	40	53	52	55	55	55		
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	-	-						
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	-	-						
B-2 / B-4	COE Unduplicated Pupil Count	-	-	-					
	Total Unduplicated Pupil Count	40	53	52	55	55	55	-	-
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	3.10%	4.18%	4.13%	4.25%	4.25%	4.25%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	3.43%	3.68%	3.80%	4.19%	4.21%	4.25%	0.00%	0.00%

Hillsborough City Elementary (68908)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(f) AVERAGE DAILY ATTENDANCE (ADA)									
ADA used for the Transitional Kindergarten Add-on ONLY :									
	TK				25.00	25.00	25.00		
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.									
Did your district comply with EC 42238.023 as required for the 2021-22 Attendance Recovery determination calculation (Proxy ADA)?					Select Option				
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)									
B-1, D-6	Grades TK-3	511.36	511.36	491.26	521.83	521.83	521.83		
B-2, D-7	Grades 4-6	453.48	453.48	443.14	454.66	454.66	454.66		
B-3, D-8	Grades 7-8	277.01	277.01	276.21	299.86	299.86	299.86		
B-4, D-9	Grades 9-12	-	-	-					
TOTAL CURRENT YEAR ADA		1,241.85	1,241.85	1,210.61	1,276.35	1,276.35	1,276.35	-	-
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)									
E-1, D-17	Grades TK-3	0.83	0.83	0.61	0.61	0.61	0.61		
E-2, D-18	Grades 4-6	0.31	0.31	0.11	0.11	0.11	0.11		
E-3, D-19	Grades 7-8	0.79	0.79	0.93	0.93	0.93	0.93		
E-4, D-20	Grades 9-12	-	-	-					
TOTAL NPS-CDS (Annual)		1.93	1.93	1.65	1.65	1.65	1.65	-	-
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).									
DISTRICT TOTAL		1,243.78	1,243.78	1,212.26	1,278.00	1,278.00	1,278.00	-	-
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)									
E-6, E-11	Grades TK-3	-	-	-					
E-7, E-12	Grades 4-6	-	-	-					
E-8, E-13	Grades 7-8	-	-	-					
E-9, E-14	Grades 9-12	-	-	-					
COUNTY TOTAL		-	-	-	-	-	-	-	-
RATIO: District ADA-to-Enrollment		96.42%	98.09%	96.21%	98.84%	98.84%	98.84%	0.00%	0.00%
RATIO: County ADA-to-Enrollment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Hillsborough City Elementary (68908) - 2021-22 Unaudited Actuals v.23.2b										PY3	v.23.2b	9/8/2022	PY2								
LOCAL CONTROL FUNDING FORMULA										2019-20	2020-21										
LCFF ENTITLEMENT CALCULATION																					
										COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage					
Calculation Factors										3.26%	0.00%	3.43%	3.43%	0.00%	0.00%	3.68%	3.68%				
										ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3										545.63	\$ 7,702	\$ 801	\$ 58	\$ -	\$ 4,671,319	512.19	\$ 7,702	\$ 801	\$ 63	\$ -	\$ 4,387,206
Grades 4-6										452.95	7,818		54	-	3,565,455	453.79	7,818		58	-	3,573,841
Grades 7-8										309.51	8,050		55	-	2,508,648	277.80	8,050		59	-	2,252,749
Grades 9-12										-	9,329	243	66	-	-	-	9,329	243	70	-	-
Subtract Necessary Small School ADA and Funding										-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant											\$ 10,235,161	\$ 437,050	\$ 73,211	\$ -	\$ 10,745,422		\$ 9,728,907	\$ 410,265	\$ 74,624	\$ -	\$ 10,213,796
NSS Allowance											-				-		-				-
TOTAL BASE										1,308.09	\$ 10,235,161	\$ 437,050	\$ 73,211	\$ -	\$ 10,745,422	1,243.78	\$ 9,728,907	\$ 410,265	\$ 74,624	\$ -	\$ 10,213,796
ADD ONS:																					
Targeted Instructional Improvement Block Grant															\$ -						\$ -
Home-to-School Transportation (COLA added commencing 2023-24)															-					-	
Small School District Bus Replacement Program (COLA added commencing 2023-24)															-					-	
Transitional Kindergarten (Commencing 2022-23)															-					-	
ECONOMIC RECOVERY TARGET PAYMENT															-					-	
LCFF ENTITLEMENT															\$ 10,745,422						\$ 10,213,796
STATE AID CALCULATION																					
Miscellaneous Adjustments															-						-
Adjusted LCFF Entitlement															10,745,422						10,213,796
Local Revenue (including RDA)															(21,330,188)						(22,387,756)
Gross State Aid															\$ -						\$ -
MINIMUM STATE AID CALCULATION																					
											12-13 Rate	2019-20 ADA	Minimum State Aid		12-13 Rate	2020-21 ADA	Minimum State Aid				
2012-13 RL/Charter Gen BG adjusted for ADA										\$	5,070.89	1,308.09	\$ 6,633,181		\$ 5,070.89	1,243.78	\$ 6,307,072				
2012-13 NSS Allowance (deficit)										\$	-		-		\$ -		-			-	
Minimum State Aid Adjustments													-				-			-	
Less Current Year Property Taxes/In-Lieu													(21,330,188)				(22,387,756)				
Subtotal State Aid for Historical RL/Charter General BG													-				-			-	
Categorical funding from 2012-13 net of fair share reduction													172,044				172,044				
Charter School Categorical Block Grant adjusted for ADA												-	-			-	-			-	
Minimum State Aid Guarantee Before Proration Factor													172,044				172,044				
Proration Factor																	0.00%				
Minimum State Aid Guarantee													\$ 172,044				\$ 172,044				
CHARTER SCHOOL MINIMUM STATE AID OFFSET																					
LCFF Entitlement													-				-			-	
Minimum State Aid plus Property Taxes including RDA													-				-			-	
Offset													-				-			-	
Minimum State Aid Prior to Offset													-				-			-	
Total Minimum State Aid with Offset													-				-			-	
GROSS STATE AID													\$ 172,044				\$ 172,044				
ADDITIONAL STATE AID													\$ -				\$ -				
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)													\$ 10,745,422				\$ 10,213,796				
Change Over Prior Year															-4.95%	(531,626)					
LCFF Entitlement Per ADA													\$ 8,215				8,212				
Per-ADA Change Over Prior Year															-0.04%	(3)					
Basic Aid Status (school districts only)													Basic Aid				Basic Aid				
LCFF SOURCES INCLUDING EXCESS TAXES																					
											2019-20				Increase		2020-21				
State Aid											\$ 172,044				0.00%	-	\$ 172,044				
Education Protection Account											261,618						248,756				
Property Taxes Net of In-Lieu Transfers											21,330,188				4.96%	1,057,568	22,387,756				
Charter In-Lieu Taxes											-				0.00%	-	-			-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)											\$ 21,763,850				4.86%	1,057,568	\$ 22,808,556				

Hillsborough City Elementary (68908) - 2021-22 Unaudited Actuals							v.23.2b	PY1	v.23.2b	9/8/2022	CY
LOCAL CONTROL FUNDING FORMULA							2021-22	2021-22	2022-23		
LCFF ENTITLEMENT CALCULATION											
							COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors							5.07%	0.00%	3.80%	3.80%	
							ADA	Base	Grade Span	Supplemental	Concentration
Grades TK-3							511.97	\$ 8,093	\$ 842	\$ 68	\$ -
Grades 4-6							453.59	8,215		62	-
Grades 7-8							277.94	8,458		64	-
Grades 9-12							-	9,802	255	76	-
Subtract Necessary Small School ADA and Funding							-	-	-	-	-
Total Base, Supplemental, and Concentration Grant								\$ 10,220,432	\$ 431,079	\$ 80,951	\$ -
NSS Allowance								-			
TOTAL BASE							1,243.50	\$ 10,220,432	\$ 431,079	\$ 80,951	\$ -
ADD ONS:											
Targeted Instructional Improvement Block Grant								\$ -			\$ -
Home-to-School Transportation (COLA added commencing 2023-24)								-			-
Small School District Bus Replacement Program (COLA added commencing 2023-24)								-			-
Transitional Kindergarten (commencing 2022-23)											70,325
ECONOMIC RECOVERY TARGET PAYMENT								-			-
LCFF ENTITLEMENT								\$ 10,732,462			\$ 12,527,547
STATE AID CALCULATION											
Miscellaneous Adjustments								-			-
Adjusted LCFF Entitlement								10,732,462			12,527,547
Local Revenue (including RDA)								(23,487,847)			(25,046,782)
Gross State Aid								\$ -			\$ -
MINIMUM STATE AID CALCULATION											
								12-13 Rate	2021-22 ADA	Minimum State Aid	
2012-13 RL/Charter Gen BG adjusted for ADA							\$ 5,070.89	1,243.50	\$ 6,305,652		\$ 6,480,597
2012-13 NSS Allowance (deficit)							\$ -		-		-
Minimum State Aid Adjustments									-		-
Less Current Year Property Taxes/In-Lieu									(23,487,847)		(25,046,782)
Subtotal State Aid for Historical RL/Charter General BG									-		-
Categorical funding from 2012-13 net of fair share reduction									172,044		172,044
Charter School Categorical Block Grant adjusted for ADA							-	-	-		-
Minimum State Aid Guarantee Before Proration Factor									172,044		172,044
Proration Factor									0.00%		0.00%
Minimum State Aid Guarantee									\$ 172,044		\$ 172,044
CHARTER SCHOOL MINIMUM STATE AID OFFSET											
LCFF Entitlement								-			-
Minimum State Aid plus Property Taxes including RDA								-			-
Offset								-			-
Minimum State Aid Prior to Offset								-			-
Total Minimum State Aid with Offset								-			-
GROSS STATE AID								\$ 172,044			\$ 172,044
ADDITIONAL STATE AID								\$ -			\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)								\$ 10,732,462			\$ 12,527,547
Change Over Prior Year							5.08%	518,666		16.73%	1,795,085
LCFF Entitlement Per ADA								8,631			9,802
Per-ADA Change Over Prior Year							5.10%	419		13.57%	1,171
Basic Aid Status (school districts only)								Basic Aid			Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES											
								Increase		Increase	
State Aid							0.00%	-	\$ 172,044	0.00%	-
Education Protection Account									248,700		-
Property Taxes Net of In-Lieu Transfers							4.91%	1,100,091	23,487,847	6.64%	1,558,935
Charter In-Lieu Taxes							0.00%	-	-	0.00%	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)							4.82%	1,100,091	\$ 23,908,591	6.52%	1,558,935

Hillsborough City Elementary (68908) - 2021-22 Unaudited Actuals	v.23.2b						CY1	v.23.2b						CY2	
LOCAL CONTROL FUNDING FORMULA	2023-24							2024-25							
LCFF ENTITLEMENT CALCULATION															
	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
Calculation Factors	5.38%		0.00%		4.21% 4.21%			4.02%		0.00%		4.25% 4.25%			
	ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3	522.44	\$ 9,623	\$ 1,001	\$ 89	\$ -	\$ 5,597,137		522.44	\$ 10,010	\$ 1,041	\$ 94	\$ -	\$ 5,822,559		
Grades 4-6	454.77	9,769		82	-	4,480,055		454.77	10,162		86	-	4,660,655		
Grades 7-8	300.79	10,057		85	-	3,050,516		300.79	10,461		89	-	3,173,310		
Grades 9-12	-	11,656	303	101	-	-		-	12,125	315	106	-	-		
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-		-	-	-	-	-	-		
Total Base, Supplemental, and Concentration Grant		\$ 12,495,133	\$ 522,963	\$ 109,612	\$ -	\$ 13,127,708			\$ 12,997,561	\$ 543,860	\$ 115,103	\$ -	\$ 13,656,524		
NSS Allowance		-	-	-	-	-			-	-	-	-	-		
TOTAL BASE	1,278.00	\$ 12,495,133	\$ 522,963	\$ 109,612	\$ -	\$ 13,127,708		1,278.00	\$ 12,997,561	\$ 543,860	\$ 115,103	\$ -	\$ 13,656,524		
ADD ONS:															
Targeted Instructional Improvement Block Grant							\$ -								\$ -
Home-to-School Transportation (COLA added commencing 2023-24)							-								-
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-								-
Transitional Kindergarten (Commencing 2022-23)							74,108								77,088
ECONOMIC RECOVERY TARGET PAYMENT							-								-
LCFF ENTITLEMENT							\$ 13,201,816								\$ 13,733,612
STATE AID CALCULATION															
Miscellaneous Adjustments							-								-
Adjusted LCFF Entitlement							13,201,816								13,733,612
Local Revenue (including RDA)							(26,251,734)								(27,263,894)
Gross State Aid							\$ -								\$ -
MINIMUM STATE AID CALCULATION															
			12-13 Rate	2023-24 ADA		Minimum State Aid				12-13 Rate	2024-25 ADA		Minimum State Aid		
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,070.89	1,278.00		\$ 6,480,597				\$ 5,070.89	1,278.00		\$ 6,480,597		
2012-13 NSS Allowance (deficit)							-								-
Minimum State Aid Adjustments							-								-
Less Current Year Property Taxes/In-Lieu							(26,251,734)								(27,263,894)
Subtotal State Aid for Historical RL/Charter General BG							-								-
Categorical funding from 2012-13 net of fair share reduction							172,044								172,044
Charter School Categorical Block Grant adjusted for ADA			-	-		-				-	-		-		
Minimum State Aid Guarantee Before Proration Factor							172,044								172,044
Proration Factor							0.00%								0.00%
Minimum State Aid Guarantee							\$ 172,044								\$ 172,044
CHARTER SCHOOL MINIMUM STATE AID OFFSET															
LCFF Entitlement							-								-
Minimum State Aid plus Property Taxes including RDA							-								-
Offset							-								-
Minimum State Aid Prior to Offset							-								-
Total Minimum State Aid with Offset							-								-
GROSS STATE AID							\$ 172,044								\$ 172,044
ADDITIONAL STATE AID							\$ -								\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)							\$ 13,201,816								\$ 13,733,612
Change Over Prior Year			5.38%	674,269						4.03%	531,795				
LCFF Entitlement Per ADA							10,330								10,746
Per-ADA Change Over Prior Year			5.39%	528						4.03%	416				
Basic Aid Status (school districts only)							Basic Aid								Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES															
				Increase		2023-24					Increase		2024-25		
State Aid			0.00%	-		\$ 172,044				0.00%	-		\$ 172,044		
Education Protection Account							-								-
Property Taxes Net of In-Lieu Transfers			4.81%	1,204,952		26,251,734				3.86%	1,012,160		27,263,894		
Charter In-Lieu Taxes			0.00%	-		-				0.00%	-		-		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			4.78%	1,204,952		\$ 26,423,778				3.83%	1,012,160		\$ 27,435,938		

Hillsborough City Elementary (68908) - 2021-22 Unaudited Actuals						9/8/22					
EDUCATION PROTECTION ACCOUNT											
Certification Period:		Est. Annual 2019-20	P2 2020-21	Est. Annual 2020-21	P2 2021-22	Est. Annual 2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT											
A-1	Total ADA for EPA Minimum	1,308.09	1,243.78	1,243.78	1,243.50	1,243.50	1,278.00	1,278.00	1,278.00	-	-
A-2	Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3	EPA Minimum Funding (A-1 * A-2)	\$ 261,618	\$ 248,756	\$ 248,756	\$ 248,700	\$ 248,700	\$ 255,600	\$ 255,600	\$ 255,600	\$ -	\$ -
EPA PROPORTIONATE SHARE CAP											
B1,B4	2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 4,989.33		\$ 4,989.33	\$ 5,786.26	\$ 5,786.26	\$ 6,165.84	\$ 6,497.56	\$ 6,758.76	\$ 7,010.19	\$ 7,253.44
B2,B5	Current Year Funded ADA, excluding NSS	1,308.09		1,243.78	1,243.50	1,243.50	1,278.00	1,278.00	1,278.00	1,276.35	850.91
B-7	2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	81.57		81.57	94.59	94.59	100.80	106.22	110.49	114.60	118.58
B-8	Current Year Funded ADA, including NSS	1,308.09		1,243.78	1,243.50	1,243.50	1,278.00	1,278.00	1,278.00	1,276.35	850.91
	Adjusted Total Revenue Limit	\$ 6,633,194		\$ 6,307,084	\$ 7,312,837	\$ 7,312,837	\$ 8,008,766	\$ 8,439,631	\$ 8,778,901	\$ 9,093,726	\$ 6,272,926
	Current Year Adjusted NSS Allowance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-12	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 6,633,194	\$ 6,307,084	\$ 6,307,084	\$ 7,312,837	\$ 7,312,837	\$ 8,008,766	\$ 8,439,631	\$ 8,778,901	\$ 9,093,726	\$ 6,272,926
B-13	Local Revenue/In-Lieu of Property Taxes	\$ 21,330,188	\$ 22,421,702	\$ 22,387,756	\$ 23,487,847	\$ 23,487,847	\$ 25,046,782	\$ 26,251,734	\$ 27,263,894	\$ -	\$ -
B-14	EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,093,726	\$ 6,272,926
EPA PROPORTIONATE SHARE											
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$6,633,194	\$ 6,307,084	\$6,307,084	\$7,312,837	\$7,312,837	\$8,008,766	\$8,439,631	\$8,778,901	\$9,093,726	\$6,272,926
C-2	Statewide EPA Proportionate Share Ratio (as of P-2 certification)	N/A	70.06785065%	N/A	73.31789035%	N/A	42.11134218%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
C-3	EPA Proportionate Share (C-1 * C-2)	\$ 1,070,466	\$ 4,419,238	\$ 5,218,789	\$ 5,361,618	\$ 5,361,618	\$ 3,372,599	\$ -	\$ -	\$ -	\$ -
EPA ENTITLEMENT											
D-1	EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	\$ 261,618	\$ 248,756	\$ 248,756	\$ 248,700	\$ 248,700	\$ 255,600	\$ 255,600	\$ 255,600	\$ -	\$ -
D-2	Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3	Adjusted EPA Entitlement (D-1 + D-2)	261,618	248,756	248,756	248,700	248,700	255,600	255,600	255,600	-	-
D-4	Prior Year Annual Adjustment	2	\$ -	-	\$ -	-	-	-	-	-	-
D-5	P2 Entitlement Net of PY Adjustment	261,620	\$ 248,756	248,756	\$ 248,700	248,700	255,600	255,600	255,600	-	-
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)	16.13801139%	82.74488538%	82.74488538%	73.31789035%	73.31789035%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)	\$ 248,756	\$ 248,756	\$ 248,756	\$ 248,700	N/A	255,600	255,600	255,600	-	-

Hillsborough City Elementary (68908) - 2021-22 Unaudited Actuals				9/8/2022				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	3.26%	0.00%	5.07%	12.84%	5.38%	4.02%	3.72%	3.47%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$10,235,161	\$9,728,907	\$10,220,432	\$11,857,380	\$12,495,133	\$12,997,561	\$13,463,236	\$9,286,942
Grade Span Adjustment	437,050	410,265	431,079	496,318	522,963	543,860	563,576	388,594
Supplemental Grant	73,211	74,624	80,951	103,524	109,612	115,103	-	-
Concentration Grant	-	-	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	70,325	74,108	77,088	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$10,745,422	\$10,213,796	\$10,732,462	\$12,527,547	\$13,201,816	\$13,733,612	\$14,026,812	\$9,675,536
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	10,745,422	10,213,796	10,732,462	12,527,547	13,201,816	13,733,612	14,026,812	9,675,536
LCFF Entitlement Per ADA	\$ 8,215	\$ 8,212	\$ 8,631	\$ 9,802	\$ 10,330	\$ 10,746	\$ 10,990	\$ 11,371
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 14,026,812	\$ 9,675,536
EPA (for LCFF Calculation purposes)	\$ 261,618	\$ 248,756	\$ 248,700	\$ 255,600	\$ 255,600	\$ 255,600	\$ -	\$ -
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ 21,330,188	\$ 22,387,756	\$ 23,493,387	\$ 25,046,782	\$ 26,251,734	\$ 27,263,894	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	-	-	(5,540)	-	-	-	-	-
<i>Property Taxes net of In-Lieu</i>	<i>\$ 21,330,188</i>	<i>\$ 22,387,756</i>	<i>\$ 23,487,847</i>	<i>\$ 25,046,782</i>	<i>\$ 26,251,734</i>	<i>\$ 27,263,894</i>	<i>\$ -</i>	<i>\$ -</i>
TOTAL FUNDING	21,763,850	22,808,556	23,908,591	25,474,426	26,679,378	27,691,538	14,026,812	9,675,536
Basic Aid Status	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes	\$ 10,756,810	\$ 12,346,004	\$ 12,927,429	\$ 12,691,279	\$ 13,221,962	\$ 13,702,326	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ 261,618	\$ 248,756	\$ 248,700	\$ 255,600	\$ 255,600	\$ 255,600	\$ -	\$ -
Total LCFF Entitlement	10,745,422	10,213,796	10,732,462	12,527,547	13,201,816	13,733,612	14,026,812	9,675,536
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	16.13801139%	82.74488538%	73.31789035%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	73.31789035%	42.11134218%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
EPA (for LCFF Calculation purposes)	\$ 261,618	\$ 248,756	\$ 248,700	\$ 255,600	\$ 255,600	\$ 255,600	\$ -	\$ -
EPA, Current Year (Object Code 8012)	\$ 261,618	\$ 248,756	\$ 248,700	\$ 255,600	\$ 255,600	\$ 255,600	\$ -	\$ -
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ 2.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

Hillsborough City Elementary (68908) - 2021-22 Unaudited Actuals				9/8/2022				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES								
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 10,672,211	\$ 10,139,172	\$ 10,651,511	\$ 12,353,698	\$ 13,018,096	\$ 13,541,421	\$ 14,026,812	\$ 9,675,536
Supplemental and Concentration Grant funding in the LCAP year	\$ 73,211	\$ 74,624	\$ 80,951	\$ 103,524	\$ 109,612	\$ 115,103	\$ -	\$ -
Percentage to Increase or Improve Services	0.69%	0.74%	0.76%	0.84%	0.84%	0.85%	0.00%	0.00%
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	1,290	1,268	1,260	1,293	1,293	1,293	-	-
COE Enrollment	-	-	-	-	-	-	-	-
Total Enrollment	1,290	1,268	1,260	1,293	1,293	1,293	0	0
Unduplicated Pupil Count	40	53	52	55	55	55	-	-
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-
Total Unduplicated Pupil Count	40	53	52	55	55	55	0	0
Rolling %, Supplemental Grant	3.4300%	3.6800%	3.8000%	4.1900%	4.2100%	4.2500%	0.0000%	0.0000%
Rolling %, Concentration Grant	3.4300%	3.6800%	3.8000%	4.1900%	4.2100%	4.2500%	0.0000%	0.0000%

Hillsborough City Elementary (68908) - 2021-22 Unaudited Actuals				9/8/2022				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF LCFF ADA								
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3				511.36	511.36	491.26	521.83	521.83
Grades 4-6				453.48	453.48	443.14	454.66	454.66
Grades 7-8				277.01	277.01	276.21	299.86	299.86
Grades 9-12				-	-	-	-	-
LCFF Subtotal	-	-	-	1,241.85	1,241.85	1,210.61	1,276.35	1,276.35
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	1,241.85	1,241.85	1,210.61	1,276.35	1,276.35
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3				511.36	491.26	521.83	521.83	521.83
Grades 4-6				453.48	443.14	454.66	454.66	454.66
Grades 7-8				277.01	276.21	299.86	299.86	299.86
Grades 9-12				-	-	-	-	-
LCFF Subtotal	-	-	-	1,241.85	1,210.61	1,276.35	1,276.35	1,276.35
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	1,241.85	1,210.61	1,276.35	1,276.35	1,276.35
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	544.80	511.36	511.36	491.26	521.83	521.83	521.83	-
Grades 4-6	452.64	453.48	453.48	443.14	454.66	454.66	454.66	-
Grades 7-8	308.72	277.01	277.01	276.21	299.86	299.86	299.86	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,306.16	1,241.85	1,241.85	1,210.61	1,276.35	1,276.35	1,276.35	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,306.16	1,241.85	1,241.85	1,210.61	1,276.35	1,276.35	1,276.35	-
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)								
Grades TK-3				504.66	508.15	511.64	521.83	347.89
Grades 4-6				450.03	450.43	450.82	454.66	303.11
Grades 7-8				276.74	284.36	291.98	299.86	199.91
Grades 9-12				-	-	-	-	-
LCFF Subtotal				1,231.43	1,242.94	1,254.44	1,276.35	850.91
NSS				-	-	-	-	-
Combined Subtotal				1,231.43	1,242.94	1,254.44	1,276.35	850.91
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average								
	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	511.36	511.36	491.26	521.83	521.83	521.83	-	-
Grades 4-6	453.48	453.48	443.14	454.66	454.66	454.66	-	-
Grades 7-8	277.01	277.01	276.21	299.86	299.86	299.86	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,241.85	1,241.85	1,210.61	1,276.35	1,276.35	1,276.35	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,241.85	1,241.85	1,210.61	1,276.35	1,276.35	1,276.35	-	-
Change in LCFF ADA (excludes NSS ADA)								
	(64.31)	-	(31.24)	65.74	-	-	(1,276.35)	-
	Decline	No Change	Decline	Increase	No Change	No Change	Decline	No Change

Hillsborough City Elementary (68908) - 2021-22 Unaudited Actuals							
NECESSARY SMALL SCHOOLS (NSS)							
<p>The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF- funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.</p>							
SECTION 1: DATA NEEDED TO CALCULATE FUNDING							
2019-20							
Funded P2 NSS ADA and NSS Allowances		NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	TOTAL
Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	
Selected funding method:		LCFF	LCFF	LCFF	LCFF	LCFF	
NSS Allowance							
Third Prior Year 2016-17							
NSS ADA							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		-	-	-	-	-	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		-	-	-	-	-	-
P2 NSS ADA		-	-	-	-	-	-
Second Prior Year 2017-18							
NSS ADA							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		-	-	-	-	-	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		-	-	-	-	-	-
P2 NSS ADA		-	-	-	-	-	-
Prior Year 2018-19							
NSS ADA							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		-	-	-	-	-	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		-	-	-	-	-	-
P2 NSS ADA		-	-	-	-	-	-
NSS Allowances		-	-	-	-	-	-
Current Year 2019-20							
NSS ADA							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		-	-	-	-	-	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		-	-	-	-	-	-
P2 NSS ADA		-	-	-	-	-	-
NSS Allowances		-	-	-	-	-	-
Funded		-	-	-	-	-	-
NSS allowance Level		-	-	-	-	-	-
NSS ADA							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		-	-	-	-	-	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		-	-	-	-	-	-
P2 NSS ADA		-	-	-	-	-	-
NSS Allowances		-	-	-	-	-	-
Funding based on							
TOTAL Funded ADA						Current year	
						0	
Total NSS Allowance							
Exclude: LCFF Adjusted Base Funding for NSS ADA		NSS ADA	Rates		Amounts		Total
			Base	Grade Span	Base	Grade Span	
Grades TK-3		-	7,702	801	-	-	-
Grades 4-6		-	7,818	-	-	-	-
Grades 7-8		-	8,050	-	-	-	-
Grades 9-12		-	9,329	243	-	-	-
Total Exclusion: LCFF Adjusted Base Funding for NSS ADA		-	-	-	-	-	-
Adjusted NSS Allowance (Deficited) for EPA		NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
Funding at 12-13 levels (deficited)							
NSS Allowances		-	-	-	-	-	-
NSS Add-on		-	-	-	-	-	-
NSS Add-on per ADA		-	-	-	-	-	-
Funded ADA		-	-	-	-	-	-
NSS Add-on		-	-	-	-	-	-
TOTAL Adjusted NSS Allowance (Deficited) for EPA		-	-	-	-	-	-

Hillsborough City Elementary (68908) - 2021-22 Unaudited Actuals

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

SECTION 1: DATA NEEDED TO CALCULATE FUNDING

RATES 2020-21			12/13 deficit rate
ADA	Level / # FTE	Allowance	
Elementary			
1 - 24	1	163,900	113,211
25 - 48	2	327,800	226,422
49 - 72	3	491,700	339,632
73 - 96	4	655,600	452,843
High School			
1 - 19	1	133,045	91,898
1 - 19	2	266,090	183,796
1 - 19	3	591,360	408,259
20 - 38	4	724,405	500,156
39 - 57	5	857,450	592,054
58 - 71	6	990,495	683,952
72 - 86	7	1,123,540	775,850
87 - 100	8	1,256,585	867,748
101 - 114	9	1,389,630	959,645
115 - 129	10	1,522,675	1,051,543
130 - 143	11	1,655,720	1,143,441
144 - 171	12	1,788,765	1,235,339
172 - 210	13	1,921,810	1,327,237
211 - 248	14	2,054,855	1,419,135
249 - 286	15	2,187,900	1,511,032
NSS Add-on per ADA		286.65	-

The elementary NSS allowance is based on a combination of ADA and the number of full-time teachers (EC 42282). For High Schools, NSS will use the allowance based on only the ADA or the allowance based only on the number of certificated employees, whichever provides the lesser amount (EC 42284). The allowance amounts shown in the tables reflect COLA & Augmentation.

COLA	0.00%
Proration Factor	0.00%

LCFF Rates per ADA

	Base	Gr Span	Supp	Concen
Grades TK-3	7,702	801	63	-
Grades 4-6	7,818	-	58	-
Grades 7-8	8,050	-	59	-
Grades 9-12	9,329	243	70	-

Hillsborough City Elementary (68908) - 2021-22 Unaudited Actuals

NECESSARY SMALL SCHOOLS (NSS)

The calculator is constructed to include all ADA for purposes of calculating the Base, Grade Span adjustment, Supplemental and Concentration grants. The ADA funded under NSS is returned to the calculator as a negative number to allow display of total LCFF-funded ADA. Similarly, the base grant and grade span adjustment grants generated by NSS ADA are returned as negative numbers. The NSS Allowance replaces the base and grade span and is returned as a positive amount. Supplemental and Concentration grants are not affected by this calculation.

SECTION 1: DATA NEEDED TO CALCULATE FUNDING

ADA & NSS FTE		2020-21					NPS, CDS, & COE operated	
		DISTRICT	NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
Third PY ADA (net of charter shift)								
Grades TK-3								
Grades 4-6								
Grades 7-8								
Grades 9-12								
Third PRIOR YEAR ADA								
Third PY NUMBER OF FTE								
Second PY ADA (net of charter shift)								
Grades TK-3								
Grades 4-6								
Grades 7-8								
Grades 9-12								
Second PRIOR YEAR ADA								
Second PY NUMBER OF FTE								
PRIOR YEAR ADA (net of charter shift)								
Grades TK-3		511.36	-	-	-	-	-	
Grades 4-6		453.48	-	-	-	-	-	
Grades 7-8		277.01	-	-	-	-	-	
Grades 9-12		-	-	-	-	-	-	
PRIOR YEAR ADA		1,241.85	-	-	-	-	-	
PRIOR YEAR NUMBER OF FTE			-	-	-	-	-	
THREE PRIOR YEAR AVERAGE (net of charter shift)								
Grades TK-3		170.45						-
Grades 4-6		151.11						-
Grades 7-8		92.33						-
Grades 9-12		-	-	-	-	-	-	-
3 PY AVERAGE ADA		413.95	-	-	-	-	-	-
3 PRIOR YEAR NUMBER OF FTE			-	-	-	-	-	-
CURRENT YEAR ADA								
Grades TK-3		511.36	-	-	-	-	-	0.83
Grades 4-6		453.48	-	-	-	-	-	0.31
Grades 7-8		277.01	-	-	-	-	-	0.79
Grades 9-12		-	-	-	-	-	-	-
CURRENT YEAR ADA		1,241.85	-	-	-	-	-	1.93
CURRENT YEAR NUMBER OF FTE			-	-	-	-	-	-
NSS FUNDING CALCULATIONS			NSS 1	NSS 2	NSS 3	NSS 4	NSS 5	
Eligibility as a NSS			Eligible	Eligible	Eligible	Eligible	Eligible	
Type of NSS school			Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	
NSS Allowance if funded as NSS & on prior year								
NSS allowance level			0	0	0	0	0	
NSS Allowance using PY			-	-	-	-	-	
NSS Add-on using PY			-	-	-	-	-	
Total NSS Allowance using PY			-	-	-	-	-	
NSS Allowance if funded as NSS & on 3 PY average								
NSS allowance level								-
NSS Allowance using 3 PY average								-
NSS Add-on using 3 PY average								-
Total NSS Allowance using 3 PY average			-	-	-	-	-	-
NSS Allowance if funded as NSS & on current year								
NSS allowance level			0	0	0	0	0	
NSS Allowance using CY			-	-	-	-	-	
NSS Add-on using CY			-	-	-	-	-	
Total NSS Allowance using CY			-	-	-	-	-	
NSS allowance level >0?			NO	NO	NO	NO	NO	
NSS Allowance if funded as NSS is based on			Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	
NSS Funding			-	-	-	-	-	
NSS ADA								
Grades TK-3								
Grades 4-6								
Grades 7-8								
Grades 9-12								
Total			-	-	-	-	-	
NSS allowance Level			-	-	-	-	-	

IN-LIEU PROPERTY TAX TRANSFER

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property Taxes per ADA
- 2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.

1. Property taxes per ADA x District of Residence ADA
- 2a. Adjusted base revenue per ADA x District of Residence ADA

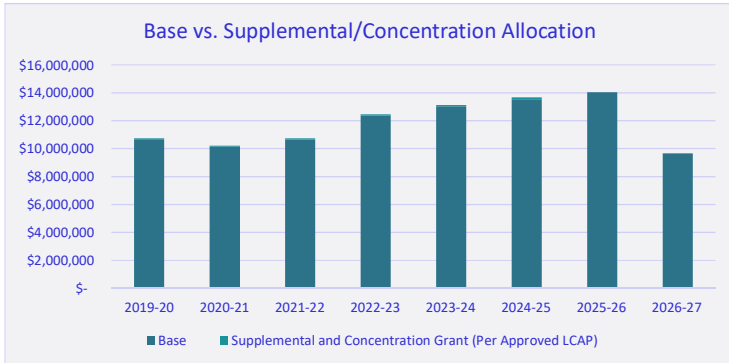
To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Local Property Taxes (w/out RDA)	\$ 21,330,188	\$ 22,387,756	\$ 23,493,387	\$ 25,046,782	\$ 26,251,734	\$ 27,263,894	\$ -	\$ -
District LCFF ADA	1,308.09	1,243.78	1,243.50	1,278.00	1,278.00	1,278.00	1,276.35	850.91
Total Charter LCFF ADA	-	-	0.62	-	-	-	-	-
Total LCFF ADA	1,308.09	1,243.78	1,244.12	1,278.00	1,278.00	1,278.00	1,276.35	850.91
Property Taxes per ADA	\$ 16,306.36	\$ 17,999.77	\$ 18,883.54	\$ 19,598.42	\$ 20,541.26	\$ 21,333.25	\$ -	\$ -
Funding Method:								
Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Funding per ADA	-	-	-	-	-	-	-	-
Alternative Calculation	-	-	-	-	-	-	-	-
Certified In-Lieu Taxes	-	-	5,540	-	-	-	-	-
In-Lieu of Property Tax Transfer Total	\$ -	\$ -	\$ 5,540	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Year Basic Aid Status		Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid
1 <input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 <input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 <input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 <input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 <input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

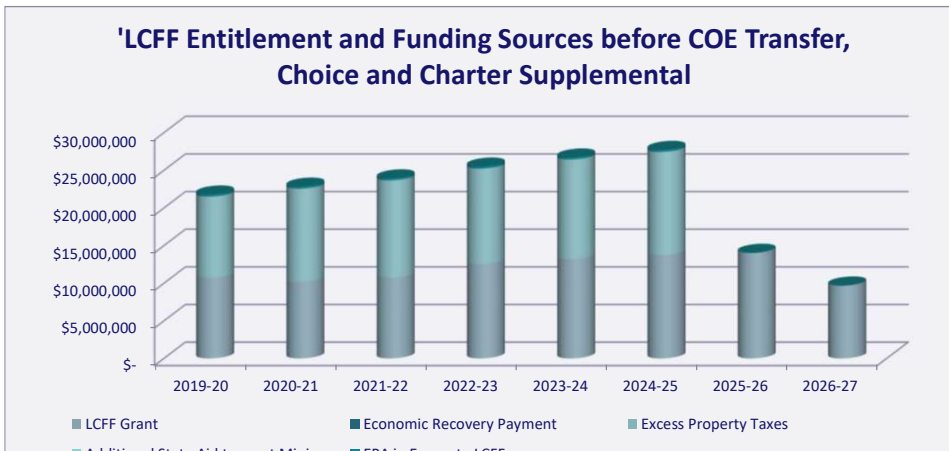
Hillsborough City Elementary (68908) - 2021-22 Unaudited Actuals

Charts and Graphs

Minimum Proportionality Analysis									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Base	\$ 10,672,211	\$ 10,139,172	\$ 10,651,511	\$ 12,353,698	\$ 13,018,096	\$ 13,541,421	\$ 14,026,812	\$ 9,675,536	
Supplemental and Concentration Grant (Per Approved LCAP)	73,211	74,624	80,951	103,524	109,612	115,103	-	-	
Total	\$ 10,745,422	\$ 10,213,796	\$ 10,732,462	\$ 12,527,547	\$ 13,201,816	\$ 13,733,612	\$ 14,026,812	\$ 9,675,536	



Funding Sources									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Excess Property Taxes	\$ 10,756,810	\$ 12,346,004	\$ 12,927,429	\$ 12,691,279	\$ 13,221,962	\$ 13,702,326	\$ -	\$ -	
Additional State Aid to meet Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF	\$ 261,618	\$ 248,756	\$ 248,700	\$ 255,600	\$ 255,600	\$ 255,600	\$ -	\$ -	
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LCFF Grant	\$ 10,745,422	\$ 10,213,796	\$ 10,732,462	\$ 12,527,547	\$ 13,201,816	\$ 13,733,612	\$ 14,026,812	\$ 9,675,536	
Total General Purpose Funding	\$ 21,763,850	\$ 22,808,556	\$ 23,908,591	\$ 25,474,426	\$ 26,679,378	\$ 27,691,538	\$ 14,026,812	\$ 9,675,536	



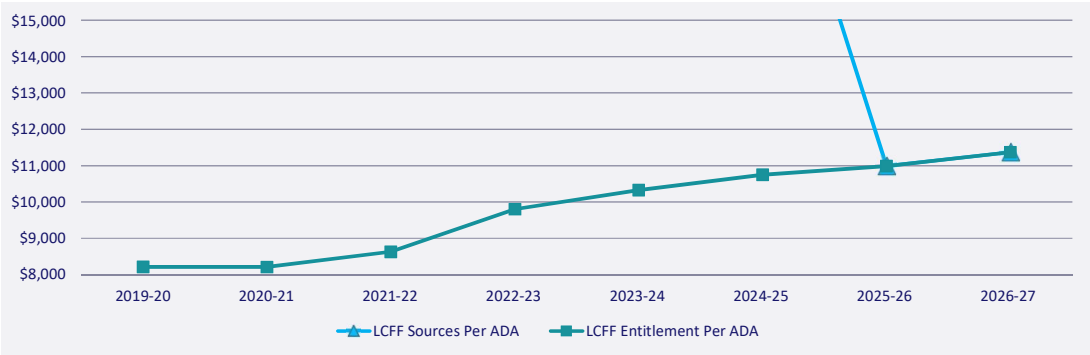
Hillsborough City Elementary (68908) - 2021-22 Unaudited Actuals

Charts and Graphs

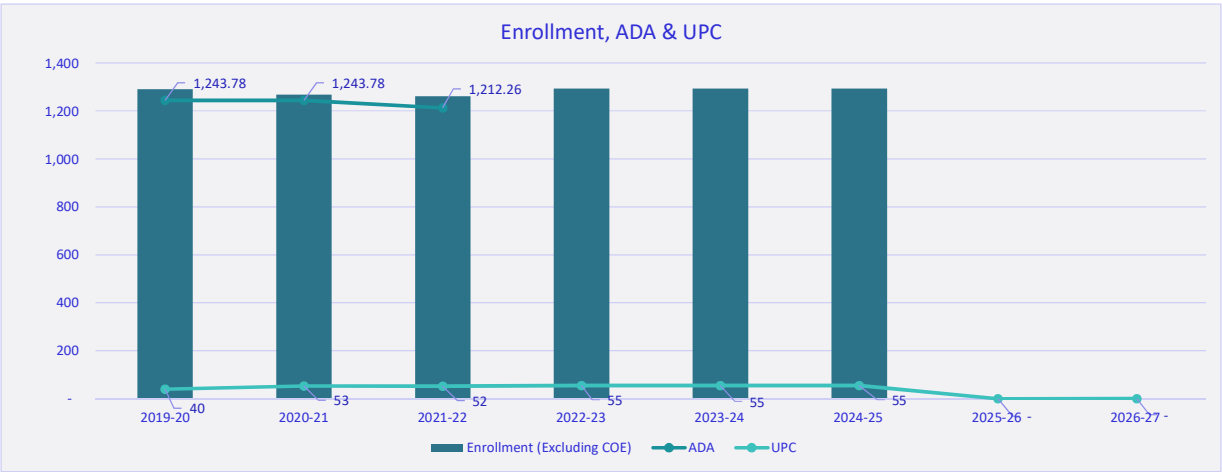
Additional State Aid to meet minimum

EPA in Excess to LCFF

LCFF Entitlement per ADA									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Funded ADA	1,308.09	1,243.78	1,243.50	1,278.00	1,278.00	1,278.00	1,276.35	850.91	
LCFF Sources per ADA	\$ 16,637.88	\$ 18,338.10	\$ 19,226.85	\$ 19,933.04	\$ 20,875.88	\$ 21,667.87	\$ 10,989.78	\$ 11,370.81	
Net Change per ADA		\$ 1,700.21	\$ 888.76	\$ 706.19	\$ 942.84	\$ 791.99	\$ (10,678.08)	\$ 381.03	
Net Percent Change		10.22%	4.85%	3.67%	4.73%	3.79%	-49.28%	3.47%	
Estimated LCFF Entitlement per ADA	\$ 8,214.59	\$ 8,211.90	\$ 8,630.85	\$ 9,802.46	\$ 10,330.06	\$ 10,746.17	\$ 10,989.78	\$ 11,370.81	
Net Change per ADA		\$ (2.69)	\$ 418.95	\$ 1,171.61	\$ 527.60	\$ 416.12	\$ 243.61	\$ 381.03	
Net Percent Change		-0.03%	5.10%	13.57%	5.38%	4.03%	2.27%	3.47%	



Student Summary								
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Enrollment (Excluding COE)	1,290	1,268	1,260	1,293	1,293	1,293	-	-
UPC	40	53	52	55	55	55	-	-
ADA	1,243.78	1,243.78	1,212.26	1,278.00	1,278.00	1,278.00	-	-



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					80,000.00	135,000.00		
Fund Reconciliation							15,057.43	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					35,000.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	15,057.43
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	80,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	215,000.00	215,000.00	15,057.43	15,057.43

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								159
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	186,457.64	0.00	0.00	0.00	244,220.79	1,691,529.73		2,122,208.16
2000-2999	Classified Salaries	91,596.56	0.00	0.00	0.00	50,965.39	1,345,028.70		1,487,590.65
3000-3999	Employee Benefits	127,054.23	0.00	0.00	0.00	107,462.63	1,340,997.44		1,575,514.30
4000-4999	Books and Supplies	3,971.92	0.00	0.00	0.00	927.98	59,232.09		64,131.99
5000-5999	Services and Other Operating Expenditures	19,106.66	0.00	0.00	0.00	1,549.96	712,780.06		733,436.68
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	428,187.01	0.00	0.00	0.00	405,126.75	5,149,568.02	0.00	5,982,881.78
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	278,932.82							278,932.82
	Total Indirect Costs and PCR Allocations	278,932.82	0.00	0.00	0.00	0.00	0.00	0.00	278,932.82
	TOTAL COSTS	707,119.83	0.00	0.00	0.00	405,126.75	5,149,568.02	0.00	6,261,814.60
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	7,314.00	22,497.49		29,811.49
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	159,068.96		159,068.96
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	1,810.24	92,810.77		94,621.01
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	927.98	1,954.29		2,882.27
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	1,549.96	3,082.43		4,632.39
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	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	11,602.18	279,413.94	0.00	291,016.12
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	11,602.18	279,413.94	0.00	291,016.12
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								291,016.12

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	186,457.64	0.00	0.00	0.00	236,906.79	1,669,032.24		2,092,396.67
2000-2999	Classified Salaries	91,596.56	0.00	0.00	0.00	50,965.39	1,185,959.74		1,328,521.69
3000-3999	Employee Benefits	127,054.23	0.00	0.00	0.00	105,652.39	1,248,186.67		1,480,893.29
4000-4999	Books and Supplies	3,971.92	0.00	0.00	0.00	0.00	57,277.80		61,249.72
5000-5999	Services and Other Operating Expenditures	19,106.66	0.00	0.00	0.00	0.00	709,697.63		728,804.29
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	428,187.01	0.00	0.00	0.00	393,524.57	4,870,154.08	0.00	5,691,865.66
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	278,932.82							278,932.82
	Total Indirect Costs and PCR Allocations	278,932.82	0.00	0.00	0.00	0.00	0.00	0.00	278,932.82
	TOTAL BEFORE OBJECT 8980	707,119.83	0.00	0.00	0.00	393,524.57	4,870,154.08	0.00	5,970,798.48
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								5,970,798.48
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	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 Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								4,895,918.93
	TOTAL COSTS								4,895,918.93

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

2020-21 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	5,516,995.55	4,765,691.74
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)	5,516,995.55	4,765,691.74
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	170.00	
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)	170.00	

SELPA: San Mateo County (CA)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: San Mateo County (CA)

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</u> (a)	
Current year funding (IDEA Section 619 - Resources 3308 and 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3305, 3308, 3310 and 3315)	<u>0.00</u> (b)	

If (b) is greater than (a).

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

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

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

If (b) is less than (a).

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

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

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

SELPA: San Mateo County (CA)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 2020-21	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	6,261,814.60		
b. Less: Expenditures paid from federal sources	291,016.12		
c. Expenditures paid from state and local sources	5,970,798.48	5,516,995.55	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		5,516,995.55	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	5,970,798.48	5,516,995.55	453,802.93

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

	Actual FY 2021-22	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	6,261,814.60		
b. Less: Expenditures paid from federal sources	291,016.12		
c. Expenditures paid from state and local sources	5,970,798.48	5,516,995.55	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		5,516,995.55	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	5,970,798.48	5,516,995.55	
d. Special education unduplicated pupil count	159	170	
e. Per capita state and local expenditures (A2c/A2d)	37,552.19	32,452.92	5,099.27

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

SELPA: San Mateo County (CA)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2021-22	Comparison Year FY 2020-21	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	4,895,918.93	4,765,691.74	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		4,765,691.74	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,895,918.93	4,765,691.74	130,227.19

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

	Actual FY 2021-22	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	4,895,918.93	4,765,691.74	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		4,765,691.74	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	4,895,918.93	4,765,691.74	
b. Special education unduplicated pupil count	159	170	
c. Per capita local expenditures (B2a/B2b)	30,791.94	28,033.48	2,758.46

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.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

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Telephone Number

Chief Business Official
Title

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Email Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								163
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	186,520.00	0.00	0.00	0.00	303,781.31	2,028,567.27		2,518,868.58
2000-2999	Classified Salaries	100,580.51	0.00	0.00	0.00	54,395.09	1,631,499.02		1,786,474.62
3000-3999	Employee Benefits	148,173.24	0.00	0.00	0.00	124,970.11	1,664,735.22		1,937,878.57
4000-4999	Books and Supplies	387.27	0.00	0.00	0.00	927.98	20,332.36		21,647.61
5000-5999	Services and Other Operating Expenditures	31,525.59	0.00	0.00	0.00	25,506.01	770,994.54		828,026.14
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	467,186.61	0.00	0.00	0.00	509,580.50	6,116,128.41	0.00	7,092,895.52
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	467,186.61	0.00	0.00	0.00	509,580.50	6,116,128.41	0.00	7,092,895.52
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	186,520.00	0.00	0.00	0.00	303,781.31	2,028,567.27		2,518,868.58
2000-2999	Classified Salaries	100,580.51	0.00	0.00	0.00	54,395.09	1,461,234.99		1,616,210.59
3000-3999	Employee Benefits	148,173.24	0.00	0.00	0.00	124,970.11	1,594,687.31		1,867,830.66
4000-4999	Books and Supplies	387.27	0.00	0.00	0.00	927.98	20,332.36		21,647.61
5000-5999	Services and Other Operating Expenditures	31,525.59	0.00	0.00	0.00	0.00	770,994.54		802,520.13
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	467,186.61	0.00	0.00	0.00	484,074.49	5,875,816.47	0.00	6,827,077.57
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	467,186.61	0.00	0.00	0.00	484,074.49	5,875,816.47	0.00	6,827,077.57
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								6,827,077.57

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								5,696,561.28
	TOTAL COSTS								5,696,561.28

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								163
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	186,457.64	0.00	0.00	0.00	244,220.79	1,691,529.73		2,122,208.16
2000-2999	Classified Salaries	91,596.56	0.00	0.00	0.00	50,965.39	1,345,028.70		1,487,590.65
3000-3999	Employee Benefits	127,054.23	0.00	0.00	0.00	107,462.63	1,340,997.44		1,575,514.30
4000-4999	Books and Supplies	3,971.92	0.00	0.00	0.00	927.98	59,232.09		64,131.99
5000-5999	Services and Other Operating Expenditures	19,106.66	0.00	0.00	0.00	1,549.96	712,780.06		733,436.68
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	428,187.01	0.00	0.00	0.00	405,126.75	5,149,568.02	0.00	5,982,881.78
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	278,932.82							278,932.82
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	428,187.01	0.00	0.00	0.00	405,126.75	5,149,568.02	0.00	5,982,881.78
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	7,314.00	22,497.49		29,811.49
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	159,068.96		159,068.96
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	1,810.24	92,810.77		94,621.01
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	927.98	1,954.29		2,882.27
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	1,549.96	3,082.43		4,632.39
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	11,602.18	279,413.94	0.00	291,016.12
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	11,602.18	279,413.94	0.00	291,016.12
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								291,016.12

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	186,457.64	0.00	0.00	0.00	236,906.79	1,669,032.24		2,092,396.67
2000-2999	Classified Salaries	91,596.56	0.00	0.00	0.00	50,965.39	1,185,959.74		1,328,521.69
3000-3999	Employee Benefits	127,054.23	0.00	0.00	0.00	105,652.39	1,248,186.67		1,480,893.29
4000-4999	Books and Supplies	3,971.92	0.00	0.00	0.00	0.00	57,277.80		61,249.72
5000-5999	Services and Other Operating Expenditures	19,106.66	0.00	0.00	0.00	0.00	709,697.63		728,804.29
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	428,187.01	0.00	0.00	0.00	393,524.57	4,870,154.08	0.00	5,691,865.66
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)	278,932.82							278,932.82
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	428,187.01	0.00	0.00	0.00	393,524.57	4,870,154.08	0.00	5,691,865.66
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								5,691,865.66
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	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 Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								4,895,918.93
	TOTAL COSTS								4,895,918.93

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

SELPA: San Mateo County (CA)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: San Mateo County (CA)

SECTION 2

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

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

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

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

If (b) is greater than (a).

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

(c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

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

If (b) is less than (a).

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

(e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

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

SELPA: San Mateo County (CA)

SECTION 3

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.

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 2021-22	Difference (A - B)
a. Total special education expenditures	7,092,895.52		
b. Less: Expenditures paid from federal sources	265,817.95		
c. Expenditures paid from state and local sources	6,827,077.57	5,970,798.48	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(278,932.82)	
Comparison year's expenditures, adjusted for MOE calculation		5,691,865.66	
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	6,827,077.57	5,691,865.66	1,135,211.91

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.

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.

	Budgeted Amounts FY 2022-23	Comparison Year FY 2021-22	Difference
a. Total special education expenditures	7,092,895.52		
b. Less: Expenditures paid from federal sources	265,817.95		
c. Expenditures paid from state and local sources	6,827,077.57	5,970,798.48	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(278,932.82)	
Comparison year's expenditures, adjusted for MOE calculation		5,691,865.66	
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	6,827,077.57	5,691,865.66	
d. Special education unduplicated pupil count	163	159	
e. Per capita state and local expenditures (A2c/A2d)	41,883.91	35,797.90	6,086.01

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

SELPA: San Mateo County (CA)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2022-23	Comparison Year FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	5,696,561.28	4,895,918.93	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		4,895,918.93	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,696,561.28	4,895,918.93	800,642.35

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

	Budget FY 2022-23	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	5,696,561.28	4,895,918.93	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		4,895,918.93	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,696,561.28	4,895,918.93	
b. Special education unduplicated pupil count	163	159	
c. Per capita local expenditures (B2a/B2b)	34,948.23	30,791.94	4,156.29

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.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Joyce Shen
Contact Name

(650) 548-4203
Telephone Number

Chief Business Official
Title

jshen@hcsdk8.org
Email Address

Current LEA: 41-68908-0000000 Hillsborough City Elementary		
Selected SELPA: CA		
(Enter a SELPA ID from the list below then save and close)		
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
CA	San Mateo County	