

Fresno Unified School District  
Board Agenda Item

Board Meeting Date: September 14, 2022

**AGENDA ITEM B-16**

**AGENDA SECTION: B**

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

**ACTION REQUESTED: Approve**

(Adopt, Approve, Discuss, Receive, etc.)

**TITLE AND SUBJECT: Approve the 2021/22 Unaudited Actual Financial Report, 2021/22 Year-End Budget Revision and 2022/23 Gann Limit**

**ITEM DESCRIPTION: Staff will present, and the Board of Education will discuss and approve the following three items: 2021/22 Unaudited Actual Financial Report, 2021/22 Year-End Budget Revision and the 2022/23 Gann Limit Resolution.**

- 1) The 2021/22 Unaudited Actual Financial Report for Fresno Unified School District represents the actual revenues, expenditures and ending fund balance for all the district's funds for the fiscal year ended June 30, 2022. Also included are the ending fund balance summaries for all fund types and charter schools.
- 2) The 2021/22 Year-End Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allows the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures are supported by available district funds.
- 3) 2022/23 Gann Limit Resolution No. 23-02 for adoption of the district's Gann Appropriation Limit for fiscal year 2021/22 and 2022/23. The Gann Limit is included in the Unaudited Actual Financial Report. Each year the district must approve an appropriation limit level (Gann Limit) in compliance with the State constitution.

**FINANCIAL SUMMARY: The 2021/22 year-end actuals reflect the district's reserve at \$146.8 million, which is above the state minimum required level of 2%.**

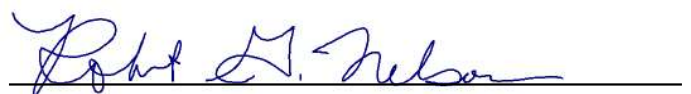
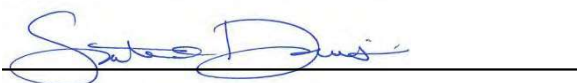
PREPARED BY: Kim Kelstrom,  
Executive Officer



DIVISION: Business and Financial Services  
PHONE NUMBER: (559) 457-6226

CABINET APPROVAL: Santino Danisi,  
Chief Financial Officer

SUPERINTENDENT APPROVAL:



The following describes differences from the estimated actuals to the unaudited actuals:

**Local Control Funding Formula**

The Local Control Funding Formula (LCFF) increased from the estimated actuals due to a prior year adjustment of \$300,000.

**State Revenue**

State revenues increased by approximately \$700,000 due to an increase in lottery funding reported by the California Department of Education (CDE) on July 08, 2022.

**Local Revenue**

Local revenue increased by approximately \$1.7 million mainly due to increased interest income of \$1.2 million and Medi-Cal Administrative Activity (MAA) reimbursements received for prior years of \$500,000.

**Expenditures and Contributions – Unrestricted General Fund**

Carryover for one-time projects increased from estimated actuals included with the 2022/23 Adopted Budget by approximately \$2.0 million. These projects include items such as the Design Science facility project, restroom renovations, Education Center remodel, supplemental and concentration carryover, school site and department carryover. The amounts are included in the assigned fund balance to be fully appropriated in the 2022/23 Budget (Budget Revision No 2).

Actual expenditures and contributions were lower than estimated actuals by approximately \$4.2 million. The primary contributing factors are as follows:

- School site and department expenditures lower than anticipated – \$5.4 million
- Utility costs were higher than anticipated – (\$1.2 million)

**Education Protection Account**

As required by the passage of Proposition 30 in November 2012, a public hearing must be conducted to discuss and approve utilization of Education Protection Account (EPA) funds for 2021/22. This EPA public hearing may be conducted at the same time as the budget public hearing. All K-12 local agencies have the sole authority to determine how the funds are spent, providing salaries and benefits are not used for administrators or any other administrative costs (as determined through the account code structure).

The Board approved on June 16, 2021, the estimated EPA funds to be 19% of the LCFF funds. This equates to \$67.4 million and all funds were planned to be used to support teacher salary and benefit costs. On June 17, 2022, the California Department of Education recalculated the 2021/22 EPA to be 73.3% of the LCFF and included changes for the final 2020/21 EPA. The total EPA amount for 2021/22 is \$336.2 million. Due to the significant increase, in addition to teacher salary and benefit costs, the EPA also supported library services, counselors, maintenance support, transportation support, and security support as allowable.

**Board of Education Designated Funds**

At the June 15, 2022 Board of Education meeting, 2021/22 one-time expenditures, carryover of one-time funds, and committed funds were approved totaling \$143.3 million. These items have increased to approximately \$145.3 million as follows:

**Assigned Fund Balance**

- Design Science Facility Carryover \$ 3.4 million
- Education Center Remodel \$ 5.0 million
- Restroom Renovation Carryover \$ 1.3 million
- Supplemental and Concentration Carryover \$28.5 million
- School Site and Department Allocation Carryover \$ 2.1 million

**Committed Fund Balance**

- Future Textbook Adoption \$43.8 million
- Pandemic Learning Recovery \$61.2 million

**Unrestricted Contributions Toward Restricted Programs**

Below is a list of the district’s unrestricted contributions to the following programs in 2021/22:

<u>Restricted Program</u>	<u>General Fund Contribution</u>
Special Education	\$ 63.9 million
Ongoing & Major Maintenance Account	\$ 29.3 million
Medi-Cal	\$ 0.9 million
<b>Total</b>	<b>\$ 94.1 million</b>

**Restricted General Fund**

The Restricted General Fund ending balance is composed of entitlement funds totaling approximately \$77.6 million as reflected in the chart below.

<u>Restricted Entitlement Funds</u>	<u>Ending Balance 2021/22</u>
Expanded Learning Opportunities Program	\$40.5 million
Educator Effectiveness	\$14.6 million
Lottery – Restricted	\$ 2.5 million
Special Education – Mental Health	\$ 0.9 million
Special Education – Dispute Prevention and Resolution	\$ 0.7 million
Special Education – Learning Recovery Support	\$ 3.8 million
Special Education – Early Intervention Preschool Grant	\$ 1.5 million
Child Nutrition – Kitchen Infrastructure Upgrade	\$ 1.3 million
Child Nutrition – Food Service Staff Training	\$ 0.4 million
Learning Communities for School Success Program	\$ 0.6 million
Classified School Employee Professional Development	\$ 0.4 million
SB 117 COVID-19 LEA Response	\$ 1.2 million
A-G Access Success Grant	\$ 2.2 million
A-g learning Loss Mitigation Grant	\$ 1.3 million
Expanded Learning Opportunities (ELO)	\$ 5.7 million
<b>Total</b>	<b>\$77.6 million</b>

**Recovery Funds**

In 2021/22, federal and state recovery funds supported a return to in-person instruction and mitigation of learning loss totaling approximately \$235.8 million as outlined below.

Expanded Learning Opportunities	\$ 99.0 million
Targeted Student Supports	\$ 24.0 million
Training and Resource Supports	\$ 18.6 million
Health, Social-Emotional & Mental Health Supports	\$ 8.3 million
Facility and Technology Enhancements	\$ 10.9 million
Pandemic Learning and Recovery Commitment	\$ 66.6 million
Indirect Cost	\$ 8.4 million
<b>Total</b>	<b>\$235.8 million</b>

The 2022/23 Adopted Budget included an allocation of \$208 million federal and state recovery funds supported. The 2023/24 plans \$234 million.

**Reserve Levels**

As previously reported to the Board, the district has six types of reserves. The following chart lists the change in the reserve levels for 2022/23.

<b><u>Reserve Type</u></b>	<b><u>Recommended Level</u></b>	<b><u>7/1/21</u></b>	<b><u>Change</u></b>	<b><u>6/30/22</u></b>	<b><u>6/30/23</u></b>
Unrestricted General Fund	\$ 140.90 <sup>(2)</sup>	\$113.74	\$ 33.04	\$146.78	\$151.54 <sup>(6)</sup>
Workers' Compensation	\$ 31.00 <sup>(3)</sup>	\$ 29.90	\$ 0.09	\$ 29.99	\$ 31.00 <sup>(3)</sup>
General Liability	\$ 3.14 <sup>(3)</sup>	\$ 3.14	\$ 0.00	\$ 3.14	\$ 3.14 <sup>(3)</sup>
Health Fund IBNP <sup>(1)</sup>	\$ 23.23 <sup>(3)</sup>	\$ 21.89	\$ 1.34	\$ 23.23	\$ 25.05 <sup>(3)</sup>
Other Post-Employment Benefits (OPEB)	\$1,050.25 <sup>(3)</sup>	\$ 69.42	(\$ 5.54)	\$ 63.88	\$ 68.23 <sup>(5)</sup>
Health Fund Unencumbered	\$ 32.60 <sup>(4)</sup>	\$ 55.51	\$ 13.79	\$ 69.30	\$ 33.79 <sup>(4)</sup>

<sup>(1)</sup> IBNP is an acronym for "Incurred But Not Paid" claims.

<sup>(2)</sup> Represents the 2021/22 reserve level for economic uncertainties presented to the Board in June 2022.

<sup>(3)</sup> Recommended level is provided by actuarial study.

<sup>(4)</sup> Recommended level is provided by the Joint Health Management Board contracted consultant.

<sup>(5)</sup> Reserve levels incorporate the same factors as presented to the Board in June 2022 utilizing 2021/22 actuals.

<sup>(6)</sup> Reserve levels in the Unrestricted General Fund incorporate changes in the State Adopted Budget and recognized in Budget Revision No. 1.

**Other Funds Ending Balances for 2021/22**

In addition to the General Fund information provided above, the following information is provided on the district's other fund types:

<b><u>Other Funds</u></b>	<b><u>Beginning Fund Balance 2021/22</u></b>	<b><u>Net Change</u></b>	<b><u>Ending Fund Balance 2021/22</u></b>
Adult Education	\$ 1,745,523	\$ 268,165	\$ 2,013,688
Child Development	\$ 703,395	\$ 209,301	\$ 912,696
Cafeteria	\$ 13,364,854	\$ 3,864,020	\$ 17,228,874
Deferred Maintenance	\$ -	\$ -	\$ -
County School Facilities	\$ 52,720,448	(\$ 20,590,094)	\$ 32,130,354

2021/22 Unaudited Actual and Year-End Budget Revision and 2022/23 Gann Limit

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Adult Education Building	\$ 2,108,027	(\$ 28,354)	\$ 2,079,673
Measure X Series C	\$ 26,794,714	(\$ 26,794,714)	\$ -
Measure X Series D	\$ 45,025,854	(\$ 12,519,961)	\$ 32,505,893
Measure M Series A	\$ 71,195,647	(\$ 33,096,207)	\$ 38,099,440
Capital Facilities			
(Developer Fees)	\$ 963,996	\$ 458,810	\$ 1,422,806
Special Reserve	\$ 3,608,493	(\$ 436,790)	\$ 3,171,703
Bond Interest & Redemption	\$288,473,495	(\$169,944,722)	\$118,528,773
Health Benefits	\$ 55,510,502	\$ 13,786,898	\$ 69,297,400
Liability	\$ 1,495,019	\$ 1,301,243	\$ 2,796,262
Workers' Compensation	(\$ 1,097,148)	\$ 86,669	(\$ 1,010,479)
Defined Benefits Plan	\$ 10,505,343	\$ 355,084	\$ 10,860,427
Post-Retirement Health	\$ 69,424,925	(\$ 5,544,518)	\$ 63,880,407

**Charter Schools**

A summary of the ending balances for each of the charter schools is provided as follows:

<b><u>Charter Schools</u></b>	<b><u>Beginning Fund Balance 2021/22</u></b>	<b><u>Net Change</u></b>	<b><u>Ending Fund Balance 2021/22</u></b>
Aspen Meadow Charter <sup>(1)</sup>	\$353,260	\$ 60,471	\$ 413,731
Aspen Ridge Public School	(\$ 107,037)	\$ 181,231	\$ 74,194
Aspen Valley Preparatory Academy <sup>(2)</sup>	\$1,931,700	\$ 45,893	\$1,977,593
Carter G. Woodson Public Charter	\$1,787,302	\$ 87,015	\$1,874,317
Endeavor Charter School <sup>(3)</sup>	\$328,661	\$ 381,470	\$ 710,131
Golden Charter Academy	(\$ 103,687)	\$ 289,995	\$ 186,308
Morris E. Dailey Charter	\$4,885,928	\$ 420,192	\$5,306,120
School of Unlimited Learning <sup>(4)</sup>	\$1,612,387	\$ 106,654	\$1,719,041
Sierra Charter <sup>(5)</sup>	\$ 3,244,528	\$ 106,881	\$3,351,409
University High	\$ 4,036,381	\$ 390,917	\$4,427,298

<sup>(1)</sup> Aspen Meadow Charter beginning balance was restated. Previously reported at \$353,734

<sup>(2)</sup> Aspen Valley Preparatory Academy beginning balance was restated. Previously reported at \$1,938,046

<sup>(3)</sup> Endeavor Charter beginning balance was restated. Previously reported at \$306,162

<sup>(4)</sup> School of Unlimited Learning beginning balance was restated. Previously reported at \$1,707,812

<sup>(5)</sup> Sierra Charter beginning balance was restated. Previously reported at \$3,186,571

**2021/22 Year-End Budget Revision**

The 2021/22 Year-End Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allow the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available district funds. The year-end budget revision includes the Unrestricted and Restricted General Fund, Adult Education Fund, Children Center Fund, Cafeteria Fund, County School Facilities Fund, Bond Interest and Redemption Fund.

**2022/23 Gann Limit**

Included in the Board binders is Resolution No. 23-02 for adopting the district's Gann Appropriation Limit for fiscal year 2021/22 and 2022/23. The Gann Limit is included in the Unaudited Actual Financial Report for the fiscal year ended June 30, 2022. Each year the

district must approve a maximum appropriation limit level (Gann Limit) in compliance with the State Constitution.

Should the Board have any questions, please contact Santino Danisi at 457-6226. Thank you.

**Fresno Unified School District  
2021/22 Unaudited Actuals**

<b>Fund Name</b>	<b>Actual Beginning Balance</b>	<b>Actual Revenues</b>	<b>Actual Expenditures</b>	<b>Actual Other Financing Sources</b>	<b>Actual Ending Fund Balance</b>
General Fund Unrestricted	\$ 199,504,143	\$ 878,684,499	\$ 686,000,252	\$ (95,509,550)	\$ 296,678,839
General Fund Restricted	\$ 29,688,892	\$ 530,790,292	\$ 576,991,029	\$ 94,057,774	\$ 77,545,930
<b>Total General Fund</b>	<b>\$ 229,193,036</b>	<b>\$ 1,409,474,791</b>	<b>\$ 1,262,991,281</b>	<b>\$ (1,451,776)</b>	<b>\$ 374,224,769</b>

Associated Student Body	\$ 2,046,885	\$ 2,643,815	\$ 2,235,353	\$ -	\$ 2,455,347
Adult Education Fund	\$ 1,745,523	\$ 7,969,622	\$ 7,701,457	\$ -	\$ 2,013,688
Child Development Fund	\$ 703,395	\$ 20,555,843	\$ 20,346,542	\$ -	\$ 912,696
Cafeteria Fund	\$ 13,364,854	\$ 53,151,294	\$ 49,287,274	\$ -	\$ 17,228,874
Deferred Maintenance Fund	\$ -	\$ 2,844	\$ 4,096,243	\$ 4,093,398	\$ -

Adult Education Building Fund	\$ 2,108,027	\$ 28,449	\$ 56,803	\$ -	\$ 2,079,673
Measure X Series C Building Fund	\$ 26,794,714	\$ 470,074	\$ 560,850	\$ (26,703,938)	\$ -
Measure X Series D Building Fund	\$ 45,025,854	\$ 515,289	\$ -	\$ (13,035,250)	\$ 32,505,893
Measure M Series A Building Fund	\$ 71,195,647	\$ 937,210	\$ 20,000	\$ (34,013,418)	\$ 38,099,440
<b>Total Building Funds</b>	<b>\$ 145,124,242</b>	<b>\$ 1,951,022</b>	<b>\$ 637,653</b>	<b>\$ (73,752,606)</b>	<b>\$ 72,685,005</b>

Capital Facilities Fund	\$ 963,997	\$ 1,621,974	\$ 1,114,941	\$ (48,224)	\$ 1,422,806
County School Facility Fund	\$ 52,720,448	\$ 309,198	\$ 91,096,351	\$ 70,197,058	\$ 32,130,354
Special Reserve for Capital Outlay	\$ 3,608,493	\$ 34,996	\$ 471,786	\$ -	\$ 3,171,703
Total Bond Int and Redemption	\$ 288,473,495	\$ 60,650,131	\$ 230,617,761	\$ 22,908	\$ 118,528,773

Health Fund	\$ 55,510,502	\$ 200,322,927	\$ 184,536,029	\$ (2,000,000)	\$ 69,297,400
Liability Fund	\$ 1,495,019	\$ 8,484,579	\$ 7,183,335	\$ -	\$ 2,796,262
Workers' Compensation Fund	\$ (1,097,149)	\$ 8,700,014	\$ 8,613,344	\$ -	\$ (1,010,479)
Defined Benefits Fund	\$ 10,505,343	\$ 1,560,145	\$ 1,205,061	\$ -	\$ 10,860,427
<b>Total Internal Service Funds</b>	<b>\$ 66,413,715</b>	<b>\$ 219,067,665</b>	<b>\$ 201,537,770</b>	<b>\$ (2,000,000)</b>	<b>\$ 81,943,610</b>

Post Retirement Fund	\$ 69,424,925	\$ (8,985,230)	\$ 59,287	\$ 3,500,000	\$ 63,880,407
<b>TOTALS</b>	<b>\$ 873,783,008</b>	<b>\$ 1,768,447,965</b>	<b>\$ 1,872,193,700</b>	<b>\$ 560,759</b>	<b>\$ 770,598,032</b>

<b>Charter Schools</b>	<b>Actual Beginning Balance</b>	<b>Actual Revenues</b>	<b>Actual Expenditures</b>	<b>Actual Ending Fund Balance</b>	<b>P-2 ADA</b>
Aspen Meadow Charter	\$ 353,260	\$ 4,718,676	\$ 4,658,206	\$ 413,731	231
Aspen Ridge Public School	\$ (107,037)	\$ 2,458,925	\$ 2,277,694	\$ 74,194	113
Aspen Valley Prep	\$ 1,931,700	\$ 5,763,515	\$ 5,717,622	\$ 1,977,593	280
Carter G Woodson Charter	\$ 1,787,302	\$ 6,163,247	\$ 6,076,232	\$ 1,874,317	305
Endeavor Charter School	\$ 328,661	\$ 3,532,719	\$ 3,151,249	\$ 710,131	306
Golden Charter Academy	\$ (103,687)	\$ 3,464,304	\$ 3,174,309	\$ 186,308	170
Morris E Dailey Charter	\$ 4,885,928	\$ 3,846,318	\$ 3,426,126	\$ 5,306,120	315
School of Unlimited Learning	\$ 1,612,387	\$ 2,791,888	\$ 2,685,235	\$ 1,719,041	167
Sierra Charter	\$ 3,244,528	\$ 5,550,879	\$ 5,443,998	\$ 3,351,409	334
University High	\$ 4,036,381	\$ 5,865,592	\$ 5,474,675	\$ 4,427,298	475

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	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
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	G	
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
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		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	



G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	847,472,814.48	0.00	847,472,814.48	899,699,347.00	0.00	899,699,347.00	6.2%
2) Federal Revenue		8100-8299	0.00	293,017,804.84	293,017,804.84	0.00	342,818,761.00	342,818,761.00	17.0%
3) Other State Revenue		8300-8599	16,172,847.89	213,928,047.17	230,100,895.06	14,194,023.00	243,395,435.00	257,589,458.00	11.9%
4) Other Local Revenue		8600-8799	15,038,836.25	23,844,440.30	38,883,276.55	11,589,836.00	10,323,450.00	21,913,286.00	-43.6%
5) TOTAL, REVENUES			878,684,498.62	530,790,292.31	1,409,474,790.93	925,483,206.00	596,537,646.00	1,522,020,852.00	8.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	328,605,037.30	192,487,584.64	521,092,621.94	349,536,571.00	165,221,461.00	514,758,032.00	-1.2%
2) Classified Salaries		2000-2999	84,447,932.58	79,888,204.15	164,336,136.73	94,427,544.00	105,505,475.00	199,933,019.00	21.7%
3) Employee Benefits		3000-3999	190,526,909.71	157,980,848.78	348,507,758.49	224,321,314.00	187,193,006.00	411,514,320.00	18.1%
4) Books and Supplies		4000-4999	25,628,130.84	71,106,481.59	96,734,612.43	41,495,577.00	98,167,235.00	139,662,812.00	44.4%
5) Services and Other Operating Expenditures		5000-5999	73,219,927.80	53,697,662.32	126,917,590.12	76,862,786.00	94,168,278.00	171,031,064.00	34.8%
6) Capital Outlay		6000-6999	2,664,588.14	1,030,306.01	3,694,894.15	41,148,257.00	66,813,404.00	107,961,661.00	2821.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,616,845.49	2,294,893.59	3,911,739.08	1,421,745.00	2,594,358.00	4,016,103.00	2.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(20,709,119.46)	18,505,047.90	(2,204,071.56)	(20,069,423.00)	17,907,851.00	(2,161,572.00)	-1.9%
9) TOTAL, EXPENDITURES			686,000,252.40	576,991,028.98	1,262,991,281.38	809,144,371.00	737,571,068.00	1,546,715,439.00	22.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			192,684,246.22	(46,200,736.67)	146,483,509.55	116,338,835.00	(141,033,422.00)	(24,694,587.00)	-116.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	48,224.11	4,093,398.24	4,141,622.35	28,920.00	7,356,409.00	7,385,329.00	78.3%
b) Transfers Out		7600-7629	1,500,000.00	4,093,398.24	5,593,398.24	1,500,000.00	7,356,409.00	8,856,409.00	58.3%
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	(94,057,774.45)	94,057,774.45	0.00	(113,325,755.00)	113,325,755.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(95,509,550.34)	94,057,774.45	(1,451,775.89)	(114,796,835.00)	113,325,755.00	(1,471,080.00)	1.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			97,174,695.88	47,857,037.78	145,031,733.66	1,542,000.00	(27,707,667.00)	(26,165,667.00)	-118.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	199,504,143.26	29,688,892.30	229,193,035.56	296,678,839.14	77,545,930.08	374,224,769.22	63.3%
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)									
			199,504,143.26	29,688,892.30	229,193,035.56	296,678,839.14	77,545,930.08	374,224,769.22	63.3%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			199,504,143.26	29,688,892.30	229,193,035.56	296,678,839.14	77,545,930.08	374,224,769.22	63.3%
2) Ending Balance, June 30 (E + F1e)									
			296,678,839.14	77,545,930.08	374,224,769.22	298,220,839.14	49,838,263.08	348,059,102.22	-7.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	70,049.65	0.00	70,049.65	96,775.62	0.00	96,775.62	38.2%
Stores									
		9712	2,670,900.59	0.00	2,670,900.59	2,528,519.31	0.00	2,528,519.31	-5.3%
Prepaid Items									
		9713	1,812,090.52	0.00	1,812,090.52	977,805.60	0.00	977,805.60	-46.0%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	77,545,930.08	77,545,930.08	0.00	50,215,766.79	50,215,766.79	-35.2%
c) Committed									
Stabilization Arrangements									
		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
		9760	105,000,000.00	0.00	105,000,000.00	152,200,000.00	0.00	152,200,000.00	45.0%
	0000	9760	43,800,000.00		43,800,000.00				
	0000	9760	61,200,000.00		61,200,000.00				
	0000	9760				29,800,000.00		29,800,000.00	
	0000	9760				122,400,000.00		122,400,000.00	
d) Assigned									
Other Assignments									
		9780	40,342,500.00	0.00	40,342,500.00	0.00	0.00	0.00	-100.0%
	0000	9780	3,406,675.00		3,406,675.00				
	0000	9780	1,120,000.00		1,120,000.00				
	0000	9780	221,000.00		221,000.00				
	0000	9780	4,984,425.00		4,984,425.00				
	0000	9780	2,062,500.00		2,062,500.00				
	0000	9780	28,547,900.00		28,547,900.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties									
		9789	146,783,298.38	0.00	146,783,298.38	142,417,738.61	0.00	142,417,738.61	-3.0%
Unassigned/Unappropriated Amount									
		9790	0.00	0.00	0.00	0.00	(377,503.71)	(377,503.71)	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	339,535,041.70	(33,135,403.19)	306,399,638.51				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	14,211,899.44	0.00	14,211,899.44				
c) in Revolving Cash Account		9130	70,049.65	0.00	70,049.65				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	11,389,252.91	16,267,841.19	27,657,094.10				
4) Due from Grantor Government		9290	2,023,665.96	130,202,542.11	132,226,208.07				
5) Due from Other Funds		9310	16,399,197.97	565,225.92	16,964,423.89				
6) Stores		9320	2,670,900.59	0.00	2,670,900.59				
7) Prepaid Expenditures		9330	1,812,090.52	0.00	1,812,090.52				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			388,112,098.74	113,900,206.03	502,012,304.77				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	84,288,848.46	20,672,665.75	104,961,514.21				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	7,144,411.14	5,244,507.37	12,388,918.51				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	10,437,102.83	10,437,102.83				
6) TOTAL, LIABILITIES			91,433,259.60	36,354,275.95	127,787,535.55				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			296,678,839.14	77,545,930.08	374,224,769.22				

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)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	469,923,789.00	0.00	469,923,789.00	650,840,597.00	0.00	650,840,597.00	38.5%
Education Protection Account State Aid - Current Year		8012	302,311,165.00	0.00	302,311,165.00	173,824,644.00	0.00	173,824,644.00	-42.5%
State Aid - Prior Years		8019	371,170.14	0.00	371,170.14	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	514,897.41	0.00	514,897.41	545,489.00	0.00	545,489.00	5.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	347,220.17	0.00	347,220.17	305,096.00	0.00	305,096.00	-12.1%
County & District Taxes Secured Roll Taxes		8041	66,375,121.39	0.00	66,375,121.39	66,301,389.00	0.00	66,301,389.00	-0.1%
Unsecured Roll Taxes		8042	3,236,321.41	0.00	3,236,321.41	2,702,637.00	0.00	2,702,637.00	-16.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	227,900.00	0.00	227,900.00	New
Supplemental Taxes		8044	2,007,598.22	0.00	2,007,598.22	2,023,608.00	0.00	2,023,608.00	0.8%
Education Revenue Augmentation Fund (ERAF)		8045	(2,310,268.55)	0.00	(2,310,268.55)	(1,728,390.00)	0.00	(1,728,390.00)	-25.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,716,261.09	0.00	8,716,261.09	7,447,985.00	0.00	7,447,985.00	-14.6%
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%
<b>Subtotal, LCFF Sources</b>			<b>851,493,275.28</b>	<b>0.00</b>	<b>851,493,275.28</b>	<b>902,490,955.00</b>	<b>0.00</b>	<b>902,490,955.00</b>	<b>6.0%</b>
<b>LCFF Transfers</b>									
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	(4,020,460.80)	0.00	(4,020,460.80)	(2,791,608.00)	0.00	(2,791,608.00)	-30.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			847,472,814.48	0.00	847,472,814.48	899,699,347.00	0.00	899,699,347.00	6.2%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	14,652,627.76	14,652,627.76	0.00	16,486,621.00	16,486,621.00	12.5%
Special Education Discretionary Grants		8182	0.00	1,402,884.79	1,402,884.79	0.00	4,741,874.00	4,741,874.00	238.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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	678,678.47	678,678.47	0.00	691,200.00	691,200.00	1.8%
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		55,499,977.82	55,499,977.82		73,706,752.00	73,706,752.00	32.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		6,561,419.95	6,561,419.95		11,736,550.00	11,736,550.00	78.9%
Title III, Part A, Immigrant Student Program	4201	8290		26,056.12	26,056.12		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,364,933.25	1,364,933.25		1,580,319.00	1,580,319.00	15.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		7,626,471.51	7,626,471.51		7,916,666.00	7,916,666.00	3.8%
Career and Technical Education	3500-3599	8290		1,231,863.00	1,231,863.00		1,231,863.00	1,231,863.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	203,972,892.17	203,972,892.17	0.00	224,726,916.00	224,726,916.00	10.2%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	293,017,804.84	293,017,804.84	0.00	342,818,761.00	342,818,761.00	17.0%
<b>OTHER STATE REVENUE</b>									
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		53,777,272.00	53,777,272.00		63,965,708.00	63,965,708.00	18.9%
Prior Years	6500	8319		13,736.00	13,736.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,298,168.00	1,298,168.00	0.00	1,298,168.00	1,298,168.00	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	2,508,981.00	2,508,981.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	2,733,695.00	0.00	2,733,695.00	2,779,509.00	0.00	2,779,509.00	1.7%
Lottery - Unrestricted and Instructional Materials		8560	12,166,007.89	5,632,217.03	17,798,224.92	10,001,028.00	3,988,140.00	13,989,168.00	-21.4%
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		4,934,452.19	4,934,452.19		5,125,174.00	5,125,174.00	3.9%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		(1,809,968.09)	(1,809,968.09)		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		2,202,633.59	2,202,633.59		4,194,453.00	4,194,453.00	90.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,273,145.00	145,370,555.45	146,643,700.45	1,413,486.00	164,823,792.00	166,237,278.00	13.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>16,172,847.89</b>	<b>213,928,047.17</b>	<b>230,100,895.06</b>	<b>14,194,023.00</b>	<b>243,395,435.00</b>	<b>257,589,458.00</b>	<b>11.9%</b>

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)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	1,963,930.00	1,963,930.00	New
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	42,527.00	0.00	42,527.00	New
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	147,436.75	0.00	147,436.75	385,000.00	0.00	385,000.00	161.1%
Interest		8660	2,959,860.98	0.00	2,959,860.98	2,000,000.00	0.00	2,000,000.00	-32.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,540.31	0.00	2,540.31	0.00	0.00	0.00	-100.0%
Other Local Revenue Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	1,015,000.00	1,015,000.00	0.00	1,090,000.00	1,090,000.00	7.4%
All Other Local Revenue		8699	11,928,998.21	22,829,440.30	34,758,438.51	9,162,309.00	7,269,520.00	16,431,829.00	-52.7%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			15,038,836.25	23,844,440.30	38,883,276.55	11,589,836.00	10,323,450.00	21,913,286.00	-43.6%
<b>TOTAL, REVENUES</b>			878,684,498.62	530,790,292.31	1,409,474,790.93	925,483,206.00	596,537,646.00	1,522,020,852.00	8.0%

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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	260,547,959.73	154,239,738.72	414,787,698.45	273,373,539.00	125,450,335.00	398,823,874.00	-3.8%
Certificated Pupil Support Salaries		1200	22,548,038.38	15,731,075.85	38,279,114.23	28,725,243.00	15,399,493.00	44,124,736.00	15.3%
Certificated Supervisors' and Administrators' Salaries		1300	42,745,306.10	10,791,811.95	53,537,118.05	42,576,827.00	10,952,926.00	53,529,753.00	0.0%
Other Certificated Salaries		1900	2,763,733.09	11,724,958.12	14,488,691.21	4,860,962.00	13,418,707.00	18,279,669.00	26.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>328,605,037.30</b>	<b>192,487,584.64</b>	<b>521,092,621.94</b>	<b>349,536,571.00</b>	<b>165,221,461.00</b>	<b>514,758,032.00</b>	<b>-1.2%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	5,471,315.97	33,704,980.02	39,176,295.99	6,284,416.00	60,291,692.00	66,576,108.00	69.9%
Classified Support Salaries		2200	42,510,497.10	25,498,989.54	68,009,486.64	46,943,146.00	26,777,351.00	73,720,497.00	8.4%
Classified Supervisors' and Administrators' Salaries		2300	11,342,565.28	4,200,621.32	15,543,186.60	12,284,702.00	6,777,457.00	19,062,159.00	22.6%
Clerical, Technical and Office Salaries		2400	24,394,169.10	10,195,517.81	34,589,686.91	28,534,063.00	8,780,819.00	37,314,882.00	7.9%
Other Classified Salaries		2900	729,385.13	6,288,095.46	7,017,480.59	381,217.00	2,878,156.00	3,259,373.00	-53.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>84,447,932.58</b>	<b>79,888,204.15</b>	<b>164,336,136.73</b>	<b>94,427,544.00</b>	<b>105,505,475.00</b>	<b>199,933,019.00</b>	<b>21.7%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	54,515,255.27	78,153,502.56	132,668,757.83	65,949,150.00	89,922,459.00	155,871,609.00	17.5%
PERS		3201-3202	16,425,004.97	14,026,553.32	30,451,558.29	22,302,637.00	18,672,641.00	40,975,278.00	34.6%
OASDI/Medicare/Alternative		3301-3302	10,668,961.18	8,492,575.24	19,161,536.42	11,506,809.00	8,276,496.00	19,783,305.00	3.2%
Health and Welfare Benefits		3401-3402	77,086,925.38	39,842,736.02	116,929,661.40	87,534,758.00	46,835,242.00	134,370,000.00	14.9%
Unemployment Insurance		3501-3502	2,117,033.00	1,362,829.11	3,479,862.11	2,267,072.00	1,137,416.00	3,404,488.00	-2.2%
Workers' Compensation		3601-3602	4,871,666.90	3,164,646.62	8,036,313.52	7,230,299.00	3,873,231.00	11,103,530.00	38.2%
OPEB, Allocated		3701-3702	24,252,364.15	12,665,490.59	36,917,854.74	27,154,270.00	18,125,219.00	45,279,489.00	22.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	589,698.86	272,515.32	862,214.18	376,319.00	350,302.00	726,621.00	-15.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>190,526,909.71</b>	<b>157,980,848.78</b>	<b>348,507,758.49</b>	<b>224,321,314.00</b>	<b>187,193,006.00</b>	<b>411,514,320.00</b>	<b>18.1%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	2,967,528.19	2,967,528.19	14,001,503.00	2,000,000.00	16,001,503.00	439.2%
Books and Other Reference Materials		4200	708,122.92	2,839,413.84	3,547,536.76	896,803.00	1,935,595.00	2,832,398.00	-20.2%
Materials and Supplies		4300	21,093,079.40	28,225,232.70	49,318,312.10	20,688,690.00	56,097,785.00	76,786,475.00	55.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	3,722,736.18	37,074,306.86	40,797,043.04	5,663,431.00	38,133,855.00	43,797,286.00	7.4%
Food		4700	104,192.34	0.00	104,192.34	245,150.00	0.00	245,150.00	135.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>25,628,130.84</b>	<b>71,106,481.59</b>	<b>96,734,612.43</b>	<b>41,495,577.00</b>	<b>98,167,235.00</b>	<b>139,662,812.00</b>	<b>44.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	6,686,555.92	29,469,368.32	36,155,924.24	20,073,922.00	27,360,883.00	47,434,805.00	31.2%
Travel and Conferences		5200	878,175.91	1,554,569.52	2,432,745.43	1,153,077.00	2,303,491.00	3,456,568.00	42.1%
Dues and Memberships		5300	157,141.90	25,779.97	182,921.87	157,057.00	29,860.00	186,917.00	2.2%
Insurance		5400 - 5450	4,737,273.62	3,142,714.57	7,879,988.19	5,214,495.00	2,587,933.00	7,802,428.00	-1.0%
Operations and Housekeeping Services		5500	27,598,690.14	962.25	27,599,652.39	25,819,560.00	63,090.00	25,882,650.00	-6.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,466,967.03	1,712,253.08	8,179,220.11	6,613,268.00	2,314,472.00	8,927,740.00	9.2%
Transfers of Direct Costs		5710	(2,118,320.65)	2,118,320.65	0.00	(2,229,362.00)	2,229,362.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(16,555.14)	546,577.79	530,022.65	(73,405.00)	(4,591,454.00)	(4,664,859.00)	-980.1%
Professional/Consulting Services and Operating Expenditures		5800	26,243,936.41	13,750,867.02	39,994,803.43	16,291,222.00	61,790,079.00	78,081,301.00	95.2%
Communications		5900	2,586,062.66	1,376,249.15	3,962,311.81	3,842,952.00	80,562.00	3,923,514.00	-1.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>73,219,927.80</b>	<b>53,697,662.32</b>	<b>126,917,590.12</b>	<b>76,862,786.00</b>	<b>94,168,278.00</b>	<b>171,031,064.00</b>	<b>34.8%</b>

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)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	41,007.00	0.00	41,007.00	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,669,735.23	(189,534.29)	1,480,200.94	35,763,770.00	60,892,351.00	96,656,121.00	6429.9%
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	577,397.96	1,219,840.30	1,797,238.26	5,105,305.00	4,227,384.00	9,332,689.00	419.3%
Equipment Replacement		6500	417,454.95	0.00	417,454.95	238,175.00	1,693,669.00	1,931,844.00	362.8%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,664,588.14</b>	<b>1,030,306.01</b>	<b>3,694,894.15</b>	<b>41,148,257.00</b>	<b>66,813,404.00</b>	<b>107,961,661.00</b>	<b>2821.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	59,392.00	0.00	59,392.00	59,392.00	0.00	59,392.00	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	230,473.00	1,279,893.59	1,510,366.59	0.00	1,504,358.00	1,504,358.00	-0.4%
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	1,015,000.00	1,015,000.00	0.00	0.00	0.00	-100.0%
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	1,090,000.00	1,090,000.00	New
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	1,326,980.49	0.00	1,326,980.49	1,362,353.00	0.00	1,362,353.00	2.7%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,616,845.49	2,294,893.59	3,911,739.08	1,421,745.00	2,594,358.00	4,016,103.00	2.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(18,505,047.90)	18,505,047.90	0.00	(17,907,851.00)	17,907,851.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,204,071.56)	0.00	(2,204,071.56)	(2,161,572.00)	0.00	(2,161,572.00)	-1.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(20,709,119.46)	18,505,047.90	(2,204,071.56)	(20,069,423.00)	17,907,851.00	(2,161,572.00)	-1.9%
TOTAL, EXPENDITURES			686,000,252.40	576,991,028.98	1,262,991,281.38	809,144,371.00	737,571,068.00	1,546,715,439.00	22.5%

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)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	48,224.11	4,093,398.24	4,141,622.35	28,920.00	7,356,409.00	7,385,329.00	78.3%
(a) TOTAL, INTERFUND TRANSFERS IN			48,224.11	4,093,398.24	4,141,622.35	28,920.00	7,356,409.00	7,385,329.00	78.3%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,500,000.00	4,093,398.24	5,593,398.24	1,500,000.00	7,356,409.00	8,856,409.00	58.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,500,000.00	4,093,398.24	5,593,398.24	1,500,000.00	7,356,409.00	8,856,409.00	58.3%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(94,057,774.45)	94,057,774.45	0.00	(113,325,755.00)	113,325,755.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(94,057,774.45)	94,057,774.45	0.00	(113,325,755.00)	113,325,755.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(95,509,550.34)	94,057,774.45	(1,451,775.89)	(114,796,835.00)	113,325,755.00	(1,471,080.00)	1.3%

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	847,472,814.48	0.00	847,472,814.48	899,699,347.00	0.00	899,699,347.00	6.2%
2) Federal Revenue		8100-8299	0.00	293,017,804.84	293,017,804.84	0.00	342,818,761.00	342,818,761.00	17.0%
3) Other State Revenue		8300-8599	16,172,847.89	213,928,047.17	230,100,895.06	14,194,023.00	243,395,435.00	257,589,458.00	11.9%
4) Other Local Revenue		8600-8799	15,038,836.25	23,844,440.30	38,883,276.55	11,589,836.00	10,323,450.00	21,913,286.00	-43.6%
5) TOTAL, REVENUES			878,684,498.62	530,790,292.31	1,409,474,790.93	925,483,206.00	596,537,646.00	1,522,020,852.00	8.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		397,692,417.36	363,018,850.51	760,711,267.87	440,821,903.00	445,897,027.00	886,718,930.00	16.6%
2) Instruction - Related Services	2000-2999		88,726,850.42	63,151,869.94	151,878,720.36	97,694,951.00	75,388,325.00	173,083,276.00	14.0%
3) Pupil Services	3000-3999		64,972,485.43	67,902,458.63	132,874,944.06	82,514,663.00	63,526,469.00	146,041,132.00	9.9%
4) Ancillary Services	4000-4999		18,418,844.17	16,313,445.68	34,732,289.85	18,770,021.00	24,824,028.00	43,594,049.00	25.5%
5) Community Services	5000-5999		1,030,125.24	1,011,716.43	2,041,841.67	1,733,219.00	5,861.00	1,739,080.00	-14.8%
6) Enterprise	6000-6999		1,650,094.88	414,043.48	2,064,138.36	1,559,200.00	71,222.00	1,630,422.00	-21.0%
7) General Administration	7000-7999		23,776,400.43	25,179,739.53	48,956,139.96	33,815,671.00	30,133,704.00	63,949,375.00	30.6%
8) Plant Services	8000-8999		88,116,188.98	37,704,011.19	125,820,200.17	130,812,998.00	95,130,074.00	225,943,072.00	79.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,616,845.49	2,294,893.59	3,911,739.08	1,421,745.00	2,594,358.00	4,016,103.00	2.7%
10) TOTAL, EXPENDITURES			686,000,252.40	576,991,028.98	1,262,991,281.38	809,144,371.00	737,571,068.00	1,546,715,439.00	22.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			192,684,246.22	(46,200,736.67)	146,483,509.55	116,338,835.00	(141,033,422.00)	(24,694,587.00)	-116.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	48,224.11	4,093,398.24	4,141,622.35	28,920.00	7,356,409.00	7,385,329.00	78.3%
b) Transfers Out		7600-7629	1,500,000.00	4,093,398.24	5,593,398.24	1,500,000.00	7,356,409.00	8,856,409.00	58.3%
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	(94,057,774.45)	94,057,774.45	0.00	(113,325,755.00)	113,325,755.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(95,509,550.34)	94,057,774.45	(1,451,775.89)	(114,796,835.00)	113,325,755.00	(1,471,080.00)	1.3%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			97,174,695.88	47,857,037.78	145,031,733.66	1,542,000.00	(27,707,667.00)	(26,165,667.00)	-118.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	199,504,143.26	29,688,892.30	229,193,035.56	296,678,839.14	77,545,930.08	374,224,769.22	63.3%
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)			199,504,143.26	29,688,892.30	229,193,035.56	296,678,839.14	77,545,930.08	374,224,769.22	63.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			199,504,143.26	29,688,892.30	229,193,035.56	296,678,839.14	77,545,930.08	374,224,769.22	63.3%
2) Ending Balance, June 30 (E + F1e)			296,678,839.14	77,545,930.08	374,224,769.22	298,220,839.14	49,838,263.08	348,059,102.22	-7.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,049.65	0.00	70,049.65	96,775.62	0.00	96,775.62	38.2%
Stores		9712	2,670,900.59	0.00	2,670,900.59	2,528,519.31	0.00	2,528,519.31	-5.3%
Prepaid Items		9713	1,812,090.52	0.00	1,812,090.52	977,805.60	0.00	977,805.60	-46.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	77,545,930.08	77,545,930.08	0.00	50,215,766.79	50,215,766.79	-35.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
Future Textbook Adoption	0000	9760	43,800,000.00		43,800,000.00				
Pandemic Learning Recovery	0000	9760	61,200,000.00		61,200,000.00				
Future Textbook Adoption	0000	9760				29,800,000.00		29,800,000.00	
Pandemic Learning Recovery	0000	9760				122,400,000.00		122,400,000.00	
d) Assigned									
Other Assignments (by Resource/Object)									
Design Science Building	0000	9780	40,342,500.00	0.00	40,342,500.00	0.00	0.00	0.00	-100.0%
Restroom Renovation	0000	9780	3,406,675.00		3,406,675.00				
Maintenance Carryover	0000	9780	1,120,000.00		1,120,000.00				
Education Center Remodel	0000	9780	221,000.00		221,000.00				
Site and Department Carryover	0000	9780	4,984,425.00		4,984,425.00				
Supplemental and Concentration Carry	0000	9780	2,062,500.00		2,062,500.00				
Supplemental and Concentration Carry	0000	9780	28,547,900.00		28,547,900.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	146,783,298.38	0.00	146,783,298.38	142,417,738.61	0.00	142,417,738.61	-3.0%

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)	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(377,503.71)	(377,503.71)	New

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
2600	Expanded Learning Opportunities Program	40,527,052.00	22,825,626.00
3385	Special Ed: IDEA Early Intervention Grants	0.00	1.00
6266	Educator Effectiveness, FY 2021-22	14,549,537.00	9,901,551.00
6300	Lottery: Instructional Materials	2,445,510.08	297,554.08
6512	Special Ed: Mental Health Services	869,179.29	869,179.29
6536	Special Ed: Dispute Prevention and Dispute Resolution	708,196.29	0.00
6537	Special Ed: Learning Recovery Support	3,836,344.46	2,635,639.46
6547	Special Education Early Intervention Preschool Grant	1,516,780.48	1,516,780.48
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	1,338,845.45	1,338,845.45
7029	Child Nutrition: Food Service Staff Training Funds	382,014.15	382,014.15
7085	Learning Communities for School Success Program	595,115.09	10,473.09
7311	Classified School Employee Professional Development Block Grant	342,255.68	3,002.68
7388	SB 117 COVID-19 LEA Response Funds	1,169,792.00	1,169,792.00
7412	A-G Access/Success Grant	2,202,930.99	2,202,930.99
7413	A-G Learning Loss Mitigation Grant	1,321,807.00	1,321,807.00
7425	Expanded Learning Opportunities (ELO) Grant	5,740,570.12	5,740,570.12
<b>Total, Restricted Balance</b>		<b>77,545,930.08</b>	<b>50,215,766.79</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,643,814.51	2,256,000.00	-14.7%
5) TOTAL, REVENUES			2,643,814.51	2,256,000.00	-14.7%
<b>B. EXPENDITURES</b>					
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	2,214,151.20	1,836,000.00	-17.1%
5) Services and Other Operating Expenditures		5000-5999	21,201.33	0.00	-100.0%
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			2,235,352.53	1,836,000.00	-17.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			408,461.98	420,000.00	2.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			408,461.98	420,000.00	2.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,046,885.27	2,455,347.25	20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,046,885.27	2,455,347.25	20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,046,885.27	2,455,347.25	20.0%
2) Ending Balance, June 30 (E + F1e)			2,455,347.25	2,875,347.25	17.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	93,294.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,362,053.25	2,875,347.25	21.7%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	684,542.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,751,947.10		
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	2,348.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,001.57		
6) Stores		9320	93,294.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,536,134.20		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	52,873.31		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	27,913.48		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			80,786.79		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,455,347.41		



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	2,643,814.51	2,256,000.00	-14.7%
<b>TOTAL, REVENUES</b>			<b>2,643,814.51</b>	<b>2,256,000.00</b>	<b>-14.7%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	2,214,151.20	1,836,000.00	-17.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,214,151.20</b>	<b>1,836,000.00</b>	<b>-17.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,639.15	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,562.18	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>21,201.33</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,235,352.53</b>	<b>1,836,000.00</b>	<b>-17.9%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a- b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,643,814.51	2,256,000.00	-14.7%
5) TOTAL, REVENUES			2,643,814.51	2,256,000.00	-14.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		2,235,352.53	1,836,000.00	-17.9%
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			2,235,352.53	1,836,000.00	-17.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			408,461.98	420,000.00	2.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			408,461.98	420,000.00	2.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,046,885.27	2,455,347.25	20.0%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			2,046,885.27	2,455,347.25	20.0%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			2,046,885.27	2,455,347.25	20.0%
2) Ending Balance, June 30 (E + F1e)			2,455,347.25	2,875,347.25	17.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
		9711			
Stores			93,294.00	0.00	-100.0%
		9712			
Prepaid Items			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			2,362,053.25	2,875,347.25	21.7%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments (by Resource/Object)			0.00	0.00	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
8210	Student Activity Funds	2,362,053.25	2,875,347.25
Total, Restricted Balance		<u>2,362,053.25</u>	<u>2,875,347.25</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,343,084.38	1,345,009.00	0.1%
3) Other State Revenue		8300-8599	6,158,210.27	6,216,950.00	1.0%
4) Other Local Revenue		8600-8799	468,327.47	548,893.00	17.2%
5) TOTAL, REVENUES			7,969,622.12	8,110,852.00	1.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,766,108.35	2,741,296.00	-0.9%
2) Classified Salaries		2000-2999	1,440,931.99	1,683,313.00	16.8%
3) Employee Benefits		3000-3999	2,246,669.24	2,618,150.00	16.5%
4) Books and Supplies		4000-4999	183,230.97	1,678,519.00	816.1%
5) Services and Other Operating Expenditures		5000-5999	840,672.74	1,023,146.00	21.7%
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	223,843.81	219,810.00	-1.8%
9) TOTAL, EXPENDITURES			7,701,457.10	9,964,234.00	29.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			268,165.02	(1,853,382.00)	-791.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			268,165.02	(1,853,382.00)	-791.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,745,523.08	2,013,688.10	15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,745,523.08	2,013,688.10	15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,745,523.08	2,013,688.10	15.4%
2) Ending Balance, June 30 (E + F1e)			2,013,688.10	160,306.10	-92.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	550.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,832,088.31	181,736.31	-90.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	181,049.79	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(21,430.21)	New



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,004,088.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	809.29		
c) in Revolving Cash Account		9130	550.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	93,695.30		
4) Due from Grantor Government		9290	2,958,192.94		
5) Due from Other Funds		9310	286,130.42		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,343,466.67		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	87,537.36		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,242,241.21		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,329,778.57		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			2,013,688.10		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	120,764.00	120,764.00	0.0%
All Other Federal Revenue	All Other	8290	1,222,320.38	1,224,245.00	0.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,343,084.38</b>	<b>1,345,009.00</b>	<b>0.1%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	5,606,096.00	5,606,096.00	0.0%
All Other State Revenue	All Other	8590	552,114.27	610,854.00	10.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,158,210.27</b>	<b>6,216,950.00</b>	<b>1.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,896.91	6,248.00	-55.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	91,045.69	149,979.00	64.7%
Interagency Services		8677	353,001.58	360,915.00	2.2%
Other Local Revenue					
All Other Local Revenue		8699	10,383.29	31,751.00	205.8%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>468,327.47</b>	<b>548,893.00</b>	<b>17.2%</b>
<b>TOTAL, REVENUES</b>			<b>7,969,622.12</b>	<b>8,110,852.00</b>	<b>1.8%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,866,908.31	1,811,213.00	-3.0%
Certificated Pupil Support Salaries		1200	267,792.26	299,543.00	11.9%
Certificated Supervisors' and Administrators' Salaries		1300	631,407.78	630,540.00	-0.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,766,108.35	2,741,296.00	-0.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	468,113.47	515,810.00	10.2%
Classified Supervisors' and Administrators' Salaries		2300	115,124.17	115,124.00	0.0%
Clerical, Technical and Office Salaries		2400	835,972.02	990,879.00	18.5%
Other Classified Salaries		2900	21,722.33	61,500.00	183.1%
TOTAL, CLASSIFIED SALARIES			1,440,931.99	1,683,313.00	16.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	669,361.23	794,562.00	18.7%
PERS		3201-3202	312,425.06	409,353.00	31.0%
OASDI/Medicare/Alternative		3301-3302	143,066.14	164,061.00	14.7%
Health and Welfare Benefits		3401-3402	794,603.00	825,936.00	3.9%
Unemployment Insurance		3501-3502	20,928.12	22,117.00	5.7%
Workers' Compensation		3601-3602	48,957.47	70,792.00	44.6%
OPEB, Allocated		3701-3702	250,902.18	321,201.00	28.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,426.04	10,128.00	57.6%
TOTAL, EMPLOYEE BENEFITS			2,246,669.24	2,618,150.00	16.5%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	5,939.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	162,840.69	1,661,008.00	920.0%
Noncapitalized Equipment		4400	20,390.28	11,572.00	-43.2%
TOTAL, BOOKS AND SUPPLIES			183,230.97	1,678,519.00	816.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	70,000.00	108,410.00	54.9%
Travel and Conferences		5200	28,478.82	45,920.00	61.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	48,360.21	50,882.00	5.2%
Operations and Housekeeping Services		5500	286,310.85	393,000.00	37.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,615.50	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,248.63)	13,654.00	-520.3%
Professional/Consulting Services and Operating Expenditures		5800	405,948.51	411,280.00	1.3%
Communications		5900	207.48	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>840,672.74</b>	<b>1,023,146.00</b>	<b>21.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	223,843.81	219,810.00	-1.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			223,843.81	219,810.00	-1.8%
TOTAL, EXPENDITURES			7,701,457.10	9,964,234.00	29.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,343,084.38	1,345,009.00	0.1%
3) Other State Revenue		8300-8599	6,158,210.27	6,216,950.00	1.0%
4) Other Local Revenue		8600-8799	468,327.47	548,893.00	17.2%
5) TOTAL, REVENUES			7,969,622.12	8,110,852.00	1.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,943,045.94	3,214,630.00	9.2%
2) Instruction - Related Services	2000-2999		2,990,501.77	4,648,718.00	55.4%
3) Pupil Services	3000-3999		433,213.62	506,051.00	16.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		100,687.31	197,855.00	96.5%
7) General Administration	7000-7999		223,843.81	219,810.00	-1.8%
8) Plant Services	8000-8999		1,010,164.65	1,177,170.00	16.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,701,457.10	9,964,234.00	29.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			268,165.02	(1,853,382.00)	-791.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			268,165.02	(1,853,382.00)	-791.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,745,523.08	2,013,688.10	15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,745,523.08	2,013,688.10	15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,745,523.08	2,013,688.10	15.4%
2) Ending Balance, June 30 (E + F1e)			2,013,688.10	160,306.10	-92.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	550.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,832,088.31	181,736.31	-90.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	181,049.79	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(21,430.21)	New

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
6371	CalWORKs for ROCP or Adult Education	462,644.45	6,904.45
6391	Adult Education Program	1,369,443.86	174,831.86
Total, Restricted Balance		<u>1,832,088.31</u>	<u>181,736.31</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,185,020.00	2,428,944.00	105.0%
3) Other State Revenue		8300-8599	18,879,129.00	25,400,547.00	34.5%
4) Other Local Revenue		8600-8799	491,694.18	2,331,481.00	374.2%
5) TOTAL, REVENUES			20,555,843.18	30,160,972.00	46.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	6,961,058.76	6,369,694.00	-8.5%
2) Classified Salaries		2000-2999	3,770,385.68	4,864,851.00	29.0%
3) Employee Benefits		3000-3999	7,812,649.19	9,872,918.00	26.4%
4) Books and Supplies		4000-4999	733,690.35	2,270,563.00	209.5%
5) Services and Other Operating Expenditures		5000-5999	267,634.78	5,948,626.00	2122.7%
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	801,123.28	834,320.00	4.1%
9) TOTAL, EXPENDITURES			20,346,542.04	30,160,972.00	48.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			209,301.14	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			209,301.14	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	703,395.00	912,696.14	29.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			703,395.00	912,696.14	29.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			703,395.00	912,696.14	29.8%
2) Ending Balance, June 30 (E + F1e)			912,696.14	912,696.14	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			912,696.14	912,696.14	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,299,039.43		
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	320,041.70		
4) Due from Grantor Government		9290	447,262.88		
5) Due from Other Funds		9310	1,930,354.52		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,996,698.53		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	495,363.06		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,914,165.88		
4) Current Loans		9640			
5) Unearned Revenue		9650	3,674,473.45		
6) TOTAL, LIABILITIES			8,084,002.39		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			912,696.14		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,185,020.00	2,428,944.00	105.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,185,020.00</b>	<b>2,428,944.00</b>	<b>105.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	16,791,329.04	17,738,810.00	5.6%
All Other State Revenue	All Other	8590	2,087,799.96	7,661,737.00	267.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>18,879,129.00</b>	<b>25,400,547.00</b>	<b>34.5%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	87,811.96	40,009.00	-54.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	12,442.59	638,937.00	5035.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	391,439.63	1,652,535.00	322.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>491,694.18</b>	<b>2,331,481.00</b>	<b>374.2%</b>
<b>TOTAL, REVENUES</b>			<b>20,555,843.18</b>	<b>30,160,972.00</b>	<b>46.7%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	6,245,881.97	5,392,355.00	-13.7%
Certificated Pupil Support Salaries		1200	113,356.97	116,270.00	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	260,601.85	335,974.00	28.9%
Other Certificated Salaries		1900	341,217.97	525,095.00	53.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>6,961,058.76</b>	<b>6,369,694.00</b>	<b>-8.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	3,518,475.93	4,223,606.00	20.0%
Classified Support Salaries		2200	4,202.90	47,844.00	1038.4%
Classified Supervisors' and Administrators' Salaries		2300	134,591.69	393,120.00	192.1%
Clerical, Technical and Office Salaries		2400	113,115.16	200,281.00	77.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,770,385.68</b>	<b>4,864,851.00</b>	<b>29.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,636,652.15	1,797,279.00	9.8%
PERS		3201-3202	812,187.63	1,353,236.00	66.6%
OASDI/Medicare/Alternative		3301-3302	409,846.07	462,516.00	12.9%
Health and Welfare Benefits		3401-3402	3,612,512.86	4,307,199.00	19.2%
Unemployment Insurance		3501-3502	54,079.25	58,453.00	8.1%
Workers' Compensation		3601-3602	125,787.63	187,078.00	48.7%
OPEB, Allocated		3701-3702	1,140,440.90	1,674,994.00	46.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	21,142.70	32,163.00	52.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>7,812,649.19</b>	<b>9,872,918.00</b>	<b>26.4%</b>
<b>BOOKS AND SUPPLIES</b>					
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	733,690.35	2,270,563.00	209.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>733,690.35</b>	<b>2,270,563.00</b>	<b>209.5%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	2,939,702.00	New
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	123,425.46	134,462.00	8.9%
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	3,545.33	1,143,181.00	32144.7%
Professional/Consulting Services and Operating Expenditures		5800	140,650.72	1,731,281.00	1130.9%
Communications		5900	13.27	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>267,634.78</b>	<b>5,948,626.00</b>	<b>2122.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	801,123.28	834,320.00	4.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>801,123.28</b>	<b>834,320.00</b>	<b>4.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>20,346,542.04</b>	<b>30,160,972.00</b>	<b>48.2%</b>



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,185,020.00	2,428,944.00	105.0%
3) Other State Revenue		8300-8599	18,879,129.00	25,400,547.00	34.5%
4) Other Local Revenue		8600-8799	491,694.18	2,331,481.00	374.2%
5) TOTAL, REVENUES			20,555,843.18	30,160,972.00	46.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		15,550,823.02	22,002,787.00	41.5%
2) Instruction - Related Services	2000-2999		1,188,028.74	2,215,940.00	86.5%
3) Pupil Services	3000-3999		168,490.06	254,109.00	50.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		2,483,730.68	2,543,366.00	2.4%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		801,123.28	834,320.00	4.1%
8) Plant Services	8000-8999		154,346.26	2,310,450.00	1396.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,346,542.04	30,160,972.00	48.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			209,301.14	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			209,301.14	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	703,395.00	912,696.14	29.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			703,395.00	912,696.14	29.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			703,395.00	912,696.14	29.8%
2) Ending Balance, June 30 (E + F1e)			912,696.14	912,696.14	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			912,696.14	912,696.14	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%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
5058	Child Development: Coronavirus Response and Relief Supple	912,696.14	912,696.14
Total, Restricted Balance		<u>912,696.14</u>	<u>912,696.14</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	49,629,013.56	52,206,786.00	5.2%
3) Other State Revenue		8300-8599	2,538,083.04	3,211,627.00	26.5%
4) Other Local Revenue		8600-8799	984,197.78	1,286,203.00	30.7%
5) TOTAL, REVENUES			53,151,294.38	56,704,616.00	6.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,336,502.15	15,571,747.00	16.8%
3) Employee Benefits		3000-3999	11,263,777.73	12,384,217.00	9.9%
4) Books and Supplies		4000-4999	22,269,733.07	24,904,320.00	11.8%
5) Services and Other Operating Expenditures		5000-5999	1,138,157.05	2,927,837.00	157.2%
6) Capital Outlay		6000-6999	100,000.00	711,579.00	611.6%
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	1,179,104.47	1,107,442.00	-6.1%
9) TOTAL, EXPENDITURES			49,287,274.47	57,607,142.00	16.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,864,019.91	(902,526.00)	-123.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,864,019.91	(902,526.00)	-123.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,364,854.32	17,228,874.23	28.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,364,854.32	17,228,874.23	28.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,364,854.32	17,228,874.23	28.9%
2) Ending Balance, June 30 (E + F1e)			17,228,874.23	16,326,348.23	-5.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,456,577.97	1,543,194.00	5.9%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			15,772,296.26	14,783,154.23	-6.3%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,424,721.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,941,795.52		
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	139,207.75		
4) Due from Grantor Government		9290	13,501,100.22		
5) Due from Other Funds		9310	4,591,412.19		
6) Stores		9320	1,456,577.97		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			26,054,814.65		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	3,558,468.39		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,252,419.76		
4) Current Loans		9640			
5) Unearned Revenue		9650	15,052.27		
6) TOTAL, LIABILITIES			8,825,940.42		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			17,228,874.23		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	49,623,199.56	52,074,397.00	4.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	5,814.00	132,389.00	2177.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>49,629,013.56</b>	<b>52,206,786.00</b>	<b>5.2%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,538,083.04	3,211,627.00	26.5%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,538,083.04</b>	<b>3,211,627.00</b>	<b>26.5%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	35,599.61	107,001.00	200.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	244,338.19	350,000.00	43.2%
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	704,259.98	829,202.00	17.7%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>984,197.78</b>	<b>1,286,203.00</b>	<b>30.7%</b>
<b>TOTAL, REVENUES</b>			<b>53,151,294.38</b>	<b>56,704,616.00</b>	<b>6.7%</b>



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	11,512,270.17	12,481,315.00	8.4%
Classified Supervisors' and Administrators' Salaries		2300	968,609.62	1,049,564.00	8.4%
Clerical, Technical and Office Salaries		2400	855,622.36	940,868.00	10.0%
Other Classified Salaries		2900	0.00	1,100,000.00	New
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>13,336,502.15</b>	<b>15,571,747.00</b>	<b>16.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	6,815.00	New
PERS		3201-3202	2,633,389.49	3,102,197.00	17.8%
OASDI/Medicare/Alternative		3301-3302	919,626.04	1,054,330.00	14.6%
Health and Welfare Benefits		3401-3402	5,643,415.00	5,634,549.00	-0.2%
Unemployment Insurance		3501-3502	65,261.74	78,246.00	19.9%
Workers' Compensation		3601-3602	156,162.93	249,406.00	59.7%
OPEB, Allocated		3701-3702	1,781,869.99	2,191,214.00	23.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	64,052.54	67,460.00	5.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>11,263,777.73</b>	<b>12,384,217.00</b>	<b>9.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,162,209.43	3,074,123.00	42.2%
Noncapitalized Equipment		4400	25,126.83	100,000.00	298.0%
Food		4700	20,082,396.81	21,730,197.00	8.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>22,269,733.07</b>	<b>24,904,320.00</b>	<b>11.8%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	55,311.83	0.00	-100.0%
Travel and Conferences		5200	17,932.65	40,440.00	125.5%
Dues and Memberships		5300	24,507.88	70,000.00	185.6%
Insurance		5400-5450	153,569.53	179,523.00	16.9%
Operations and Housekeeping Services		5500	360,456.06	698,000.00	93.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,519,694.94	1,575,195.00	3.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,057,580.13)	167,365.00	-115.8%
Professional/Consulting Services and Operating Expenditures		5800	41,500.11	163,314.00	293.5%
Communications		5900	22,764.18	34,000.00	49.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,138,157.05</b>	<b>2,927,837.00</b>	<b>157.2%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	100,000.00	711,579.00	611.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>100,000.00</b>	<b>711,579.00</b>	<b>611.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,179,104.47	1,107,442.00	-6.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,179,104.47</b>	<b>1,107,442.00</b>	<b>-6.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>49,287,274.47</b>	<b>57,607,142.00</b>	<b>16.9%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	49,629,013.56	52,206,786.00	5.2%
3) Other State Revenue		8300-8599	2,538,083.04	3,211,627.00	26.5%
4) Other Local Revenue		8600-8799	984,197.78	1,286,203.00	30.7%
5) TOTAL, REVENUES			53,151,294.38	56,704,616.00	6.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		47,699,901.69	55,793,173.00	17.0%
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		156,108.04	121,527.00	-22.2%
7) General Administration	7000-7999		1,179,104.47	1,107,442.00	-6.1%
8) Plant Services	8000-8999		252,160.27	585,000.00	132.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			49,287,274.47	57,607,142.00	16.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,864,019.91	(902,526.00)	-123.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,864,019.91	(902,526.00)	-123.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,364,854.32	17,228,874.23	28.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,364,854.32	17,228,874.23	28.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,364,854.32	17,228,874.23	28.9%
2) Ending Balance, June 30 (E + F1e)			17,228,874.23	16,326,348.23	-5.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,456,577.97	1,543,194.00	5.9%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			15,772,296.26	14,783,154.23	-6.3%
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%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	14,336,333.95	13,934,530.92
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	1,435,962.31	848,623.31
<b>Total, Restricted Balance</b>		<b>15,772,296.26</b>	<b>14,783,154.23</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,844.32	0.00	-100.0%
5) TOTAL, REVENUES			2,844.32	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	110,278.63	2,421.00	-97.8%
5) Services and Other Operating Expenditures		5000-5999	3,985,963.93	7,353,988.00	84.5%
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			4,096,242.56	7,356,409.00	79.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,093,398.24)	(7,356,409.00)	79.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,093,398.24	7,356,409.00	79.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,093,398.24	7,356,409.00	79.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	95,838.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	458.10		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	93,643.70		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			189,939.81		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	189,539.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	400.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			189,939.81		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,844.32	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			2,844.32	0.00	-100.0%
TOTAL, REVENUES			2,844.32	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	110,278.63	2,421.00	-97.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			110,278.63	2,421.00	-97.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,338,127.30	6,749,117.00	102.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	44,353.00	197,904.00	346.2%
Professional/Consulting Services and Operating Expenditures		5800	603,483.63	406,967.00	-32.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,985,963.93</b>	<b>7,353,988.00</b>	<b>84.5%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,096,242.56</b>	<b>7,356,409.00</b>	<b>79.6%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	4,093,398.24	7,356,409.00	79.7%
(a) TOTAL, INTERFUND TRANSFERS IN			4,093,398.24	7,356,409.00	79.7%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,093,398.24	7,356,409.00	79.7%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,844.32	0.00	-100.0%
5) TOTAL, REVENUES			2,844.32	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,096,242.56	7,356,409.00	79.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,096,242.56	7,356,409.00	79.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,093,398.24)	(7,356,409.00)	79.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,093,398.24	7,356,409.00	79.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,093,398.24	7,356,409.00	79.7%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
<hr/>		<hr/>	
Total, Restricted Balance		0.00	0.00



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,951,022.31	1,404,332.00	-28.0%
5) TOTAL, REVENUES			1,951,022.31	1,404,332.00	-28.0%
<b>B. EXPENDITURES</b>					
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	637,653.30	100,000.00	-84.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			637,653.30	100,000.00	-84.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,313,369.01	1,304,332.00	-0.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	74,290,456.29	65,874,251.00	-11.3%
2) Other Sources/Uses					
a) Sources		8930-8979	537,850.34	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(73,752,605.95)	(65,874,251.00)	-10.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(72,439,236.94)	(64,569,919.00)	-10.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	145,124,242.15	72,685,005.21	-49.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,124,242.15	72,685,005.21	-49.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			145,124,242.15	72,685,005.21	-49.9%
2) Ending Balance, June 30 (E + F1e)			72,685,005.21	8,115,086.21	-88.8%
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			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	72,685,005.21	8,115,086.21	-88.8%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	111,734,347.42		
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	377,510.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	111,786.72		
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			112,223,644.25		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	9,918.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	39,528,721.04		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			39,538,639.04		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			72,685,005.21		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	1,951,022.31	1,404,332.00	-28.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,951,022.31	1,404,332.00	-28.0%
<b>TOTAL, REVENUES</b>			1,951,022.31	1,404,332.00	-28.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	918.00	100,000.00	10793.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	44,787.21	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	591,948.09	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>637,653.30</b>	<b>100,000.00</b>	<b>-84.3%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>637,653.30</b>	<b>100,000.00</b>	<b>-84.3%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	74,290,456.29	65,874,251.00	-11.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			74,290,456.29	65,874,251.00	-11.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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	537,850.34	0.00	-100.0%
(c) TOTAL, SOURCES			537,850.34	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(73,752,605.95)	(65,874,251.00)	-10.7%



Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,951,022.31	1,404,332.00	-28.0%
5) TOTAL, REVENUES			1,951,022.31	1,404,332.00	-28.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		56,802.96	100,000.00	76.0%
9) Other Outgo	9000-9999	Except 7600-7699	580,850.34	0.00	-100.0%
10) TOTAL, EXPENDITURES			637,653.30	100,000.00	-84.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,313,369.01	1,304,332.00	-0.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	74,290,456.29	65,874,251.00	-11.3%
2) Other Sources/Uses					
a) Sources		8930-8979	537,850.34	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(73,752,605.95)	(65,874,251.00)	-10.7%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(72,439,236.94)	(64,569,919.00)	-10.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	145,124,242.15	72,685,005.21	-49.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,124,242.15	72,685,005.21	-49.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			145,124,242.15	72,685,005.21	-49.9%
2) Ending Balance, June 30 (E + F1e)			72,685,005.21	8,115,086.21	-88.8%
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			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	72,685,005.21	8,115,086.21	-88.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,621,973.60	1,385,000.00	-14.6%
5) TOTAL, REVENUES			1,621,973.60	1,385,000.00	-14.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,667.16	0.00	-100.0%
3) Employee Benefits		3000-3999	8,736.12	0.00	-100.0%
4) Books and Supplies		4000-4999	18,796.95	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	87,702.45	2,357,854.00	2588.5%
6) Capital Outlay		6000-6999	984,037.98	133,917.00	-86.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,114,940.66	2,491,771.00	123.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			507,032.94	(1,106,771.00)	-318.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	48,224.11	28,920.00	-40.0%
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			(48,224.11)	(28,920.00)	-40.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			458,808.83	(1,135,691.00)	-347.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	963,996.79	1,422,805.62	47.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			963,996.79	1,422,805.62	47.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			963,996.79	1,422,805.62	47.6%
2) Ending Balance, June 30 (E + F1e)			1,422,805.62	287,114.62	-79.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,422,805.62	287,114.62	-79.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,567,175.79		
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	10,118.40		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,145.21		
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			1,581,439.40		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	82,878.61		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	75,755.17		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			158,633.78		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,422,805.62		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	14,503.26	35,000.00	141.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,607,470.34	1,350,000.00	-16.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,621,973.60</b>	<b>1,385,000.00</b>	<b>-14.6%</b>
<b>TOTAL, REVENUES</b>			<b>1,621,973.60</b>	<b>1,385,000.00</b>	<b>-14.6%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	7,270.80	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	937.60	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	7,458.76	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			15,667.16	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,511.87	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,136.15	0.00	-100.0%
Health and Welfare Benefits		3401-3402	2,884.00	0.00	-100.0%
Unemployment Insurance		3501-3502	74.18	0.00	-100.0%
Workers' Compensation		3601-3602	176.26	0.00	-100.0%
OPEB, Allocated		3701-3702	912.30	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	41.36	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			8,736.12	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
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	18,796.95	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			18,796.95	0.00	-100.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	176.26	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,579.37	1,295,973.00	2318.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,018.22	5,106.00	153.0%
Professional/Consulting Services and Operating Expenditures		5800	31,928.60	1,056,775.00	3209.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>87,702.45</b>	<b>2,357,854.00</b>	<b>2588.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	375.00	15,418.00	4011.5%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	983,662.98	106,223.00	-89.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	12,276.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>984,037.98</b>	<b>133,917.00</b>	<b>-86.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,114,940.66</b>	<b>2,491,771.00</b>	<b>123.5%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	48,224.11	28,920.00	-40.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			48,224.11	28,920.00	-40.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(48,224.11)	(28,920.00)	-40.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,621,973.60	1,385,000.00	-14.6%
5) TOTAL, REVENUES			1,621,973.60	1,385,000.00	-14.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,114,940.66	2,491,771.00	123.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,114,940.66	2,491,771.00	123.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			507,032.94	(1,106,771.00)	-318.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	48,224.11	28,920.00	-40.0%
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			(48,224.11)	(28,920.00)	-40.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			458,808.83	(1,135,691.00)	-347.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	963,996.79	1,422,805.62	47.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			963,996.79	1,422,805.62	47.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			963,996.79	1,422,805.62	47.6%
2) Ending Balance, June 30 (E + F1e)			1,422,805.62	287,114.62	-79.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,422,805.62	287,114.62	-79.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
9010	Other Restricted Local	1,422,805.62	287,114.62
Total, Restricted Balance		<u>1,422,805.62</u>	<u>287,114.62</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	309,198.39	600,000.00	94.1%
5) TOTAL, REVENUES			309,198.39	600,000.00	94.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,330,634.30	1,236,298.00	-7.1%
3) Employee Benefits		3000-3999	685,497.99	721,187.00	5.2%
4) Books and Supplies		4000-4999	1,007,622.37	3,043,628.00	202.1%
5) Services and Other Operating Expenditures		5000-5999	11,031,798.00	23,263,926.00	110.9%
6) Capital Outlay		6000-6999	77,040,798.65	56,561,451.00	-26.6%
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			91,096,351.31	84,826,490.00	-6.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(90,787,152.92)	(84,226,490.00)	-7.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	70,197,058.05	58,517,842.00	-16.6%
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			70,197,058.05	58,517,842.00	-16.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(20,590,094.87)	(25,708,648.00)	24.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,720,448.48	32,130,353.61	-39.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,720,448.48	32,130,353.61	-39.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,720,448.48	32,130,353.61	-39.1%
2) Ending Balance, June 30 (E + F1e)			32,130,353.61	6,421,705.61	-80.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	32,130,353.61	6,421,705.61	-80.0%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	13,129,462.26		
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	74,874.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	41,299,107.37		
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			54,503,444.58		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	18,776,272.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,596,818.11		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			22,373,090.97		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			32,130,353.61		



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	298,392.28	600,000.00	101.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,806.11	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			309,198.39	600,000.00	94.1%
<b>TOTAL, REVENUES</b>			309,198.39	600,000.00	94.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	952,930.29	941,330.00	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	194,062.71	158,894.00	-18.1%
Clerical, Technical and Office Salaries		2400	168,651.01	136,074.00	-19.3%
Other Classified Salaries		2900	14,990.29	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,330,634.30</b>	<b>1,236,298.00</b>	<b>-7.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	285,356.64	322,673.00	13.1%
OASDI/Medicare/Alternative		3301-3302	92,671.58	94,578.00	2.1%
Health and Welfare Benefits		3401-3402	217,404.00	196,725.00	-9.5%
Unemployment Insurance		3501-3502	6,140.87	6,181.00	0.7%
Workers' Compensation		3601-3602	14,559.79	19,780.00	35.9%
OPEB, Allocated		3701-3702	68,706.79	76,504.00	11.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	658.32	4,746.00	620.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>685,497.99</b>	<b>721,187.00</b>	<b>5.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,427.94	79,761.00	2226.8%
Noncapitalized Equipment		4400	1,004,194.43	2,963,867.00	195.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,007,622.37</b>	<b>3,043,628.00</b>	<b>202.1%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,516.49	0.00	-100.0%
Insurance		5400-5450	14,559.79	14,218.00	-2.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,001,112.18	8,837,477.00	120.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	364,743.07	3,070,619.00	741.9%
Professional/Consulting Services and Operating Expenditures		5800	6,649,866.47	11,341,612.00	70.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,031,798.00</b>	<b>23,263,926.00</b>	<b>110.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	79,093.70	1,057,765.00	1237.4%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	76,863,213.58	49,399,160.00	-35.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	98,491.37	6,104,526.00	6098.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>77,040,798.65</b>	<b>56,561,451.00</b>	<b>-26.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>91,096,351.31</b>	<b>84,826,490.00</b>	<b>-6.9%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	70,197,058.05	58,517,842.00	-16.6%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>70,197,058.05</b>	<b>58,517,842.00</b>	<b>-16.6%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			70,197,058.05	58,517,842.00	-16.6%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	309,198.39	600,000.00	94.1%
5) TOTAL, REVENUES			309,198.39	600,000.00	94.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		91,072,351.31	84,826,490.00	-6.9%
9) Other Outgo	9000-9999	Except 7600-7699	24,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			91,096,351.31	84,826,490.00	-6.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(90,787,152.92)	(84,226,490.00)	-7.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	70,197,058.05	58,517,842.00	-16.6%
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			70,197,058.05	58,517,842.00	-16.6%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(20,590,094.87)	(25,708,648.00)	24.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,720,448.48	32,130,353.61	-39.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,720,448.48	32,130,353.61	-39.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,720,448.48	32,130,353.61	-39.1%
2) Ending Balance, June 30 (E + F1e)			32,130,353.61	6,421,705.61	-80.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	32,130,353.61	6,421,705.61	-80.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
	Total, Restricted Balance	0.00	0.00



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	34,995.88	45,000.00	28.6%
5) TOTAL, REVENUES			34,995.88	45,000.00	28.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	152,906.15	98,232.00	-35.8%
3) Employee Benefits		3000-3999	103,565.43	57,302.00	-44.7%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,674.18	2,390,006.00	5776.0%
6) Capital Outlay		6000-6999	174,640.15	750,947.00	330.0%
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			471,785.91	3,296,487.00	598.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(436,790.03)	(3,251,487.00)	644.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(436,790.03)	(3,251,487.00)	644.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,608,492.87	3,171,702.84	-12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,608,492.87	3,171,702.84	-12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,608,492.87	3,171,702.84	-12.1%
2) Ending Balance, June 30 (E + F1e)			3,171,702.84	(79,784.16)	-102.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,171,702.84	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(79,784.16)	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,050,786.90		
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	6,785.68		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,476,545.40		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,534,117.98		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	36,256.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	326,158.16		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			362,415.14		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,171,702.84		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	34,995.88	45,000.00	28.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,995.88	45,000.00	28.6%
TOTAL, REVENUES			34,995.88	45,000.00	28.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	81,088.72	74,795.00	-7.8%
Classified Supervisors' and Administrators' Salaries		2300	38,500.56	12,625.00	-67.2%
Clerical, Technical and Office Salaries		2400	33,316.87	10,812.00	-67.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			152,906.15	98,232.00	-35.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	45,812.50	25,638.00	-44.0%
OASDI/Medicare/Alternative		3301-3302	16,313.43	7,514.00	-53.9%
Health and Welfare Benefits		3401-3402	28,769.00	15,631.00	-45.7%
Unemployment Insurance		3501-3502	1,067.99	491.00	-54.0%
Workers' Compensation		3601-3602	2,509.18	1,572.00	-37.4%
OPEB, Allocated		3701-3702	9,083.76	6,079.00	-33.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9.57	377.00	3839.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			103,565.43	57,302.00	-44.7%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	2,509.18	1,130.00	-55.0%
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	(24,970.00)	New
Professional/Consulting Services and Operating Expenditures		5800	38,165.00	2,413,846.00	6224.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>40,674.18</b>	<b>2,390,006.00</b>	<b>5776.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	5,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	174,640.15	720,947.00	312.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	25,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>174,640.15</b>	<b>750,947.00</b>	<b>330.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>471,785.91</b>	<b>3,296,487.00</b>	<b>598.7%</b>

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

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%



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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	34,995.88	45,000.00	28.6%
5) TOTAL, REVENUES			34,995.88	45,000.00	28.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		471,785.91	3,296,487.00	598.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			471,785.91	3,296,487.00	598.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(436,790.03)	(3,251,487.00)	644.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(436,790.03)	(3,251,487.00)	644.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,608,492.87	3,171,702.84	-12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,608,492.87	3,171,702.84	-12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,608,492.87	3,171,702.84	-12.1%
2) Ending Balance, June 30 (E + F1e)			3,171,702.84	(79,784.16)	-102.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,171,702.84	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(79,784.16)	New

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	446,242.03	367,964.00	-17.5%
4) Other Local Revenue		8600-8799	60,203,888.83	46,103,569.00	-23.4%
5) TOTAL, REVENUES			60,650,130.86	46,471,533.00	-23.4%
<b>B. EXPENDITURES</b>					
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	230,617,761.25	54,805,950.00	-76.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			230,617,761.25	54,805,950.00	-76.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(169,967,630.39)	(8,334,417.00)	-95.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	22,908.35	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,908.35	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(169,944,722.04)	(8,334,417.00)	-95.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	288,473,494.93	118,528,772.89	-58.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			288,473,494.93	118,528,772.89	-58.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			288,473,494.93	118,528,772.89	-58.9%
2) Ending Balance, June 30 (E + F1e)			118,528,772.89	110,194,355.89	-7.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	118,528,772.89	110,194,355.89	-7.0%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	59,954,348.83		
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	58,397,280.74		
3) Accounts Receivable		9200	177,143.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	331,965.13		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			118,860,738.02		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	331,965.13		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			331,965.13		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			118,528,772.89		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	446,242.03	367,964.00	-17.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			446,242.03	367,964.00	-17.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	54,580,003.20	44,569,671.00	-18.3%
Unsecured Roll		8612	2,982,191.05	229,978.00	-92.3%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	1,038,304.37	827,920.00	-20.3%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	1,992,183.37	476,000.00	-76.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(662,391.30)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	273,598.14	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			60,203,888.83	46,103,569.00	-23.4%
<b>TOTAL, REVENUES</b>			60,650,130.86	46,471,533.00	-23.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	168,026,453.50	0.00	-100.0%
Bond Interest and Other Service Charges		7434	16,935.33	18,934.00	11.8%
Debt Service - Interest		7438	20,518,828.48	21,536,923.00	5.0%
Other Debt Service - Principal		7439	42,055,543.94	33,250,093.00	-20.9%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>230,617,761.25</b>	<b>54,805,950.00</b>	<b>-76.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>230,617,761.25</b>	<b>54,805,950.00</b>	<b>-76.2%</b>



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	22,908.35	0.00	-100.0%
<b>(c) TOTAL, SOURCES</b>			22,908.35	0.00	-100.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			22,908.35	0.00	-100.0%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	446,242.03	367,964.00	-17.5%
4) Other Local Revenue		8600-8799	60,203,888.83	46,103,569.00	-23.4%
5) TOTAL, REVENUES			60,650,130.86	46,471,533.00	-23.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	230,617,761.25	54,805,950.00	-76.2%
10) TOTAL, EXPENDITURES			230,617,761.25	54,805,950.00	-76.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(169,967,630.39)	(8,334,417.00)	-95.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	22,908.35	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,908.35	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(169,944,722.04)	(8,334,417.00)	-95.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	288,473,494.93	118,528,772.89	-58.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			288,473,494.93	118,528,772.89	-58.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			288,473,494.93	118,528,772.89	-58.9%
2) Ending Balance, June 30 (E + F1e)			118,528,772.89	110,194,355.89	-7.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	118,528,772.89	110,194,355.89	-7.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	219,067,665.04	227,838,946.00	4.0%
5) TOTAL, REVENUES			219,067,665.04	227,838,946.00	4.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,759,332.21	1,856,569.00	5.5%
3) Employee Benefits		3000-3999	976,294.93	1,031,653.00	5.7%
4) Books and Supplies		4000-4999	4,908.81	19,233.00	291.8%
5) Services and Other Operating Expenses		5000-5999	198,797,234.23	218,481,771.00	9.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			201,537,770.18	221,389,226.00	9.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			17,529,894.86	6,449,720.00	-63.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	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			(2,000,000.00)	(2,000,000.00)	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			15,529,894.86	4,449,720.00	-71.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	66,413,715.07	81,943,609.93	23.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,413,715.07	81,943,609.93	23.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			66,413,715.07	81,943,609.93	23.4%
2) Ending Net Position, June 30 (E + F1e)			81,943,609.93	86,393,329.93	5.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	81,943,609.93	86,393,329.93	5.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	140,275,504.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	100.00		
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	464,198.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,823,848.01		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	2,936,857.77		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			147,500,509.08		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	62,329,156.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,227,742.47		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			65,556,899.15		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			81,943,609.93		



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,573,444.45	1,601,470.00	1.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	206,335,140.77	197,568,326.00	-4.2%
All Other Fees and Contracts		8689	4,603,838.73	4,315,573.00	-6.3%
Other Local Revenue					
All Other Local Revenue		8699	6,555,241.09	24,353,577.00	271.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			219,067,665.04	227,838,946.00	4.0%
<b>TOTAL, REVENUES</b>			219,067,665.04	227,838,946.00	4.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	11,830.66	17,000.00	43.7%
Classified Supervisors' and Administrators' Salaries		2300	637,645.42	597,116.00	-6.4%
Clerical, Technical and Office Salaries		2400	1,109,856.13	1,242,453.00	11.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,759,332.21	1,856,569.00	5.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	381,217.43	397,532.00	4.3%
OASDI/Medicare/Alternative		3301-3302	113,639.59	119,729.00	5.4%
Health and Welfare Benefits		3401-3402	341,034.00	343,906.00	0.8%
Unemployment Insurance		3501-3502	8,472.71	8,222.00	-3.0%
Workers' Compensation		3601-3602	20,222.88	23,272.00	15.1%
OPEB, Allocated		3701-3702	107,684.17	133,244.00	23.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,024.15	5,748.00	42.8%
TOTAL, EMPLOYEE BENEFITS			976,294.93	1,031,653.00	5.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,908.81	19,233.00	291.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,908.81	19,233.00	291.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	40,000.00	New
Travel and Conferences		5200	23,555.29	17,056.00	-27.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	6,044,857.36	6,167,663.00	2.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	51,720.13	92,000.00	77.9%
Professional/Consulting Services and Operating Expenditures		5800	192,662,254.41	212,153,397.00	10.1%
Communications		5900	14,847.04	11,655.00	-21.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>198,797,234.23</b>	<b>218,481,771.00</b>	<b>9.9%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>201,537,770.18</b>	<b>221,389,226.00</b>	<b>9.8%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	2,000,000.00	2,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			(2,000,000.00)	(2,000,000.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	219,067,665.04	227,838,946.00	4.0%
5) TOTAL, REVENUES			219,067,665.04	227,838,946.00	4.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		201,537,770.18	221,389,226.00	9.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			201,537,770.18	221,389,226.00	9.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			17,529,894.86	6,449,720.00	-63.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	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			(2,000,000.00)	(2,000,000.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			15,529,894.86	4,449,720.00	-71.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	66,413,715.07	81,943,609.93	23.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,413,715.07	81,943,609.93	23.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			66,413,715.07	81,943,609.93	23.4%
2) Ending Net Position, June 30 (E + F1e)			81,943,609.93	86,393,329.93	5.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	81,943,609.93	86,393,329.93	5.4%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	(8,985,230.05)	1,000,000.00	-111.1%
5) TOTAL, REVENUES			(8,985,230.05)	1,000,000.00	-111.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	59,287.16	150,000.00	153.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			59,287.16	150,000.00	153.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,044,517.21)	850,000.00	-109.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(5,544,517.21)	4,350,000.00	-178.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	69,424,924.63	63,880,407.42	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,424,924.63	63,880,407.42	-8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			69,424,924.63	63,880,407.42	-8.0%
2) Ending Net Position, June 30 (E + F1e)			63,880,407.42	68,230,407.42	6.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	63,880,407.42	68,230,407.42	6.8%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	63,880,407.42		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			63,880,407.42		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			63,880,407.42		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(8,985,230.05)	1,000,000.00	-111.1%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>(8,985,230.05)</b>	<b>1,000,000.00</b>	<b>-111.1%</b>
<b>TOTAL, REVENUES</b>			<b>(8,985,230.05)</b>	<b>1,000,000.00</b>	<b>-111.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	59,287.16	150,000.00	153.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>59,287.16</b>	<b>150,000.00</b>	<b>153.0%</b>
<b>TOTAL, EXPENSES</b>			<b>59,287.16</b>	<b>150,000.00</b>	<b>153.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	3,500,000.00	3,500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	3,500,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			3,500,000.00	3,500,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	(8,985,230.05)	1,000,000.00	-111.1%
5) TOTAL, REVENUES			(8,985,230.05)	1,000,000.00	-111.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		59,287.16	150,000.00	153.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			59,287.16	150,000.00	153.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(9,044,517.21)	850,000.00	-109.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(5,544,517.21)	4,350,000.00	-178.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	69,424,924.63	63,880,407.42	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,424,924.63	63,880,407.42	-8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			69,424,924.63	63,880,407.42	-8.0%
2) Ending Net Position, June 30 (E + F1e)			63,880,407.42	68,230,407.42	6.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	63,880,407.42	68,230,407.42	6.8%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
9010	Other Restricted Local	63,880,407.42	68,230,407.42
Total, Restricted Net Position		<u>63,880,407.42</u>	<u>68,230,407.42</u>



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
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	58,744.09	58,961.48	66,903.50	63,942.76	63,942.76	66,471.26
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	58,744.09	58,961.48	66,903.50	63,942.76	63,942.76	66,471.26
<b>5. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	58,744.09	58,961.48	66,903.50	63,942.76	63,942.76	66,471.26
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	16.47	16.47	16.47	17.44	17.44	17.44
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	16.47	16.47	16.47	17.44	17.44	17.44
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	16.47	16.47	16.47	17.44	17.44	17.44
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	66,411,797.26		66,411,797.26			66,411,797.26
Work in Progress	174,137,609.09		174,137,609.09	96,205,240.00	47,265,906.00	223,076,943.09
Total capital assets not being depreciated	240,549,406.35	0.00	240,549,406.35	96,205,240.00	47,265,906.00	289,488,740.35
Capital assets being depreciated:						
Land Improvements	108,837,432.35		108,837,432.35	10,779,969.00		119,617,401.35
Buildings	1,086,427,714.33		1,086,427,714.33	36,485,937.00	1,025,280.00	1,121,888,371.33
Equipment	42,044,027.89		42,044,027.89	2,265,507.00		44,309,534.89
Total capital assets being depreciated	1,237,309,174.57	0.00	1,237,309,174.57	49,531,413.00	1,025,280.00	1,285,815,307.57
Accumulated Depreciation for:						
Land Improvements	(58,005,266.93)	(1.00)	(58,005,267.93)	(5,003,628.00)		(63,008,895.93)
Buildings	(417,815,718.61)	(1.00)	(417,815,719.61)	(28,024,361.00)	(1,025,280.00)	(444,814,800.61)
Equipment	(31,011,022.90)		(31,011,022.90)	(2,292,446.00)		(33,303,468.90)
Total accumulated depreciation	(506,832,008.44)	(2.00)	(506,832,010.44)	(35,320,435.00)	(1,025,280.00)	(541,127,165.44)
Total capital assets being depreciated, net excluding lease assets	730,477,166.13	(2.00)	730,477,164.13	14,210,978.00	0.00	744,688,142.13
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	971,026,572.48	(2.00)	971,026,570.48	110,416,218.00	47,265,906.00	1,034,176,882.48
<b>Business-Type Activities:</b>						
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  
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.

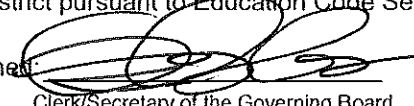
Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.38%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$479,268,110.59
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$479,268,110.59
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	3.08%

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sept 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:

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Current Expense Formula/Minimum Classroom Compensation

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	521,092,621.94	301	3,564,366.32	303	517,528,255.62	305	11,905,958.91	110,618,132.46	307	406,910,123.16	309
2000 - Classified Salaries	164,336,136.73	311	6,672,166.03	313	157,663,970.70	315	7,829,064.71	37,092,360.62	317	120,571,610.08	319
3000 - Employee Benefits	348,507,758.49	321	39,594,720.81	323	308,913,037.68	325	8,291,948.68	35,269,233.18	327	273,643,804.50	329
4000 - Books, Supplies Equip Replace. (6500)	97,152,067.38	331	1,519,577.49	333	95,632,489.89	335	7,150,860.89	40,160,667.98	337	55,471,821.91	339
5000 - Services... & 7300 - Indirect Costs	124,713,518.56	341	2,191,859.26	343	122,521,659.30	345	11,459,742.49	32,250,940.24	347	90,270,719.06	349
TOTAL					1,202,259,413.19	365	TOTAL		946,868,078.71	369	

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
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.			56.38%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.38%
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)	946,868,078.71
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Override includes one-time funding sources (resources 3210, 3212, 3213, 3214, 3215, 3216, 3217, 3218, 3219, 3305, 7412, 7425, and 7426). In addition, one-time funding support for Transition to Teachers and Fresno Pacific Quality Partnerships.	

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
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	836,252,056.00	80,415,236.00	916,667,292.00	100,650,000.00	220,220,683.00	797,096,609.00	33,250,092.00
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	128,953,246.00	(5,020,281.00)	123,932,965.00	21,940,686.00	1,634,985.00	144,238,666.00	20,744,232.00
Net Pension Liability	942,203,000.00	51,322,000.00	993,525,000.00			993,525,000.00	
Total/Net OPEB Liability	1,019,190,619.00	31,057,093.00	1,050,247,712.00			1,050,247,712.00	
Compensated Absences Payable	5,290,111.00		5,290,111.00		224,198.00	5,065,913.00	
Governmental activities long-term liabilities	2,931,889,032.00	157,774,048.00	3,089,663,080.00	122,590,686.00	222,079,866.00	2,990,173,900.00	53,994,324.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,268,584,679.62
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	292,921,930.84
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	1,178,064.67
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,238,844.21
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	2,341,980.49
5. Interfund Transfers Out	All	9300	7600-7629	5,593,398.24
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,637,578.65
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)				18,989,866.26
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				956,672,882.52

<b>Section II - Expenditures Per ADA</b>		<b>2021-22 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		58,961.48
B. Expenditures per ADA (Line I.E divided by Line II.A)		16,225.39
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	880,881,490.78	13,159.54
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)	880,881,490.78	13,159.54
B. Required effort (Line A.2 times 90%)	792,793,341.70	11,843.59
C. Current year expenditures (Line I.E and Line II.B)	956,672,882.52	16,225.39
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%

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

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2020-21 Actual</b>			<b>2021-22 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	516,280,574.76		516,280,574.76			479,268,110.59
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	66,903.50		66,903.50			58,744.09
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2020-21</b>			<b>Adjustments to 2021-22</b>		
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>B. CURRENT YEAR GANN ADA</b> (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2021-22 P2 Report</b>			<b>2022-23 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	58,744.09		58,744.09	63,942.76		63,942.76
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)			58,744.09			63,942.76
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2021-22 Actual</b>			<b>2022-23 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	514,897.41		514,897.41	545,489.00		545,489.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	347,220.17		347,220.17	305,096.00		305,096.00
4. Secured Roll Taxes (Object 8041)	66,375,121.39		66,375,121.39	66,301,389.00		66,301,389.00
5. Unsecured Roll Taxes (Object 8042)	3,236,321.41		3,236,321.41	2,702,637.00		2,702,637.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	227,900.00		227,900.00
7. Supplemental Taxes (Object 8044)	2,007,598.22		2,007,598.22	2,023,608.00		2,023,608.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(2,310,268.55)		(2,310,268.55)	(1,728,390.00)		(1,728,390.00)
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)	8,716,261.09		8,716,261.09	9,411,915.00		9,411,915.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	78,887,151.14	0.00	78,887,151.14	79,789,644.00	0.00	79,789,644.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
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)	78,887,151.14	0.00	78,887,151.14	79,789,644.00	0.00	79,789,644.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			9,981,266.00			10,404,978.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	33,821,247.38		33,821,247.38	38,716,374.00		38,716,374.00
<b>OTHER EXCLUSIONS</b>						
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)	33,821,247.38	0.00	43,802,513.38	38,716,374.00	0.00	49,121,352.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	772,234,954.00		772,234,954.00	824,665,241.00		824,665,241.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	371,170.14		371,170.14	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	772,606,124.14	0.00	772,606,124.14	824,665,241.00	0.00	824,665,241.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,409,474,790.93		1,409,474,790.93	1,522,020,852.00		1,522,020,852.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,959,860.98		2,959,860.98	2,000,000.00		2,000,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			516,280,574.76			479,268,110.59
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.8780			1.0885
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			479,268,110.59			561,070,430.42
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			78,887,151.14			79,789,644.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			7,049,290.80			7,673,131.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			444,183,472.83			530,402,138.42
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			444,183,472.83			530,402,138.42
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])			1,100,746.46			802,872.91
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			79,987,897.60			80,592,516.91
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)			443,082,726.37			529,599,265.51
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			79,987,897.60			
b. State Subventions (Line D8)			443,082,726.37			
c. Less: Excluded Appropriations (Line C23)			43,802,513.38			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			479,268,110.59			
				<b>2021-22 Actual</b>		<b>2022-23 Budget</b>

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4)			0.00			
<b>SUMMARY</b>	<b>2021-22 Actual</b>			<b>2022-23 Budget</b>		
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			479,268,110.59			561,070,430.42
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			479,268,110.59			

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

Kim Kelstrom  
 Gann Contact Person

559-457-3907  
 Contact Phone Number

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 35,029,795.40
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 961,979,604.96

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.64%

**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)	27,243,409.89
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	9,363,008.37
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	156,000.00
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)	4,398,735.71
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	4,508.76
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)	41,165,662.73
9. Carry-Forward Adjustment (Part IV, Line F)	(3,101,200.43)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	38,064,462.30

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	751,720,972.14
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	149,113,313.06
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	115,099,019.66
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	29,253,299.65
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,041,841.67
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	2,064,138.36
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	7,739,124.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,096,672.25
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)	3,453,506.19
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)	116,445,651.84
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)	119,358.24
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)	2,235,352.53
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,407,613.29
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	19,399,076.50
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	27,870,461.36
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)	1,237,059,400.74

**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) 3.33%

**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](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B19) 3.08%



**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>41,165,662.73</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>2,105,760.50</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.25%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.25%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.25%) times Part III, Line B19); zero if positive	<u>(9,303,601.30)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(9,303,601.30)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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>2.58%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-4,651,800.65) is applied to the current year calculation and the remainder (\$-4,651,800.65) is deferred to one or more future years:	<u>2.95%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-3,101,200.43) is applied to the current year calculation and the remainder (\$-6,202,400.87) is deferred to one or more future years:	<u>3.08%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(3,101,200.43)</u>

Approved indirect cost rate: 4.25%  
Highest rate used in any program: 4.25%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except 4700 &amp; 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	51,026,147.32	2,168,611.26	4.25%
01	3060	460,497.08	19,253.17	4.18%
01	3061	156,878.91	6,661.97	4.25%
01	3110	6,169.13	262.19	4.25%
01	3182	2,521,095.41	105,710.28	4.19%
01	3210	34,480,921.05	1,465,439.14	4.25%
01	3212	80,142,650.16	3,406,062.63	4.25%
01	3213	6,000,115.23	255,004.90	4.25%
01	3214	34,539,885.93	1,467,945.15	4.25%
01	3215	3,784,198.79	160,827.96	4.25%
01	3216	7,706,807.67	327,539.33	4.25%
01	3217	1,768,781.77	75,173.23	4.25%
01	3218	5,023,944.36	213,517.64	4.25%
01	3219	8,660,415.35	368,067.65	4.25%
01	3310	12,416,689.69	527,709.31	4.25%
01	3311	5,028.30	213.70	4.25%
01	3312	1,633,560.44	69,426.32	4.25%
01	3315	286,897.84	12,193.16	4.25%
01	3318	50,629.00	2,152.00	4.25%
01	3326	12,363.12	525.43	4.25%
01	3327	613,789.94	26,086.07	4.25%
01	3345	2,174.00	92.00	4.23%
01	3385	91,965.47	3,908.53	4.25%
01	3395	98,842.21	4,200.79	4.25%
01	3550	994,176.82	42,252.51	4.25%
01	4035	9,927,913.14	421,936.31	4.25%
01	4124	858,931.37	36,504.58	4.25%
01	4201	24,993.88	1,062.24	4.25%
01	4203	1,291,971.22	54,908.78	4.25%
01	4510	62,820.93	2,669.89	4.25%
01	5630	42,360.23	1,800.31	4.25%
01	5632	2,191.00	93.12	4.25%
01	5810	3,041,133.83	57,273.21	1.88%
01	6010	4,678,632.65	198,841.89	4.25%
01	6385	73,875.52	3,139.71	4.25%
01	6386	14,586.09	619.91	4.25%
01	6387	2,070,368.69	87,990.67	4.25%
01	6388	3,126,723.94	125,068.96	4.00%
01	6500	103,365,680.58	4,393,062.60	4.25%
01	6510	1,666,982.29	70,846.75	4.25%
01	6512	2,986,762.75	126,937.42	4.25%
01	6520	275,028.69	11,688.72	4.25%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except 4700 &amp; 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	6536	362,113.87	15,389.84	4.25%
01	6537	940,749.08	39,981.84	4.25%
01	6547	1,846,931.91	78,494.61	4.25%
01	7085	483,465.43	20,547.28	4.25%
01	7220	371,723.25	15,798.24	4.25%
01	7311	70,313.48	2,988.32	4.25%
01	7412	1,268,937.18	53,929.83	4.25%
01	7422	10,093,560.49	428,976.32	4.25%
01	7425	13,937,578.71	4,567.11	0.03%
01	7426	5,188,917.03	220,528.97	4.25%
01	7810	137,308.57	5,835.61	4.25%
01	8150	28,876,478.55	1,226,561.01	4.25%
01	9010	22,164,749.06	68,167.53	0.31%
11	3555	67,879.14	2,884.86	4.25%
11	5810	123,891.01	3,565.37	2.88%
11	6391	5,115,143.05	217,393.58	4.25%
12	5025	397,141.49	16,878.51	4.25%
12	5058	538,799.87	22,898.99	4.25%
12	6040	904,197.60	38,428.40	4.25%
12	6052	38,369.30	1,630.70	4.25%
12	6105	16,191,022.56	688,118.44	4.25%
12	6128	480,173.30	20,407.37	4.25%
12	9010	391,121.35	12,760.87	3.26%
13	5310	23,541,330.07	1,000,506.53	4.25%
13	5320	4,174,495.02	177,416.04	4.25%
13	9010	148,822.27	1,181.90	0.79%

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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,838,767.36	1,838,767.36
2. State Lottery Revenue	8560	12,166,007.89		5,632,217.03	17,798,224.92
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)		12,166,007.89	0.00	7,470,984.39	19,636,992.28
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	8,349,929.38			8,349,929.38
2. Classified Salaries	2000-2999	55,543.19			55,543.19
3. Employee Benefits	3000-3999	3,559,702.72			3,559,702.72
4. Books and Supplies	4000-4999	0.00		5,025,474.31	5,025,474.31
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	200,832.60			200,832.60
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 )		12,166,007.89	0.00	5,025,474.31	17,191,482.20
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	2,445,510.08	2,445,510.08
<b>D. COMMENTS:</b>					

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			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	7,891,713.59	2,026,696.61	9,918,410.20	398,599.22		10,317,009.42
1110	Regular Education, K-12	799,508,270.53	115,869,560.99	915,377,831.52	36,787,033.87		952,164,865.39
3100	Alternative Schools	284,436.54	617,275.93	901,712.47	36,237.85		937,950.32
3200	Continuation Schools	5,695,394.54	749,805.06	6,445,199.60	259,018.48		6,704,218.08
3300	Independent Study Centers	21,438,483.15	512,963.36	21,951,446.51	882,180.65		22,833,627.16
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	5,729,856.37	1,322,894.44	7,052,750.81	283,434.64		7,336,185.45
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	12,441,004.15	392,719.28	12,833,723.43	515,759.29		13,349,482.72
4110	Regular Education, Adult	1,139,094.01	1,340,416.60	2,479,510.61	99,646.11		2,579,156.72
4610	Adult Independent Study Centers	8,072.08	0.00	8,072.08	324.40		8,396.48
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	27,231.81	0.00	27,231.81	1,094.39		28,326.20
4760	Bilingual	16,611,486.21	321,924.71	16,933,410.92	680,516.77		17,613,927.69
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	179,400,481.33	13,265,787.65	192,666,268.98	7,742,836.15		200,409,105.13
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	6,133,001.52	56,302.01	6,189,303.53	248,734.58		6,438,038.11
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	990,300.06	0.00	990,300.06	39,797.99		1,030,098.05
8500	Child Care and Development Services	1,076,660.04	258,221.40	1,334,881.44	53,645.97		1,388,527.41
<b>Other Costs</b>							
----	Food Services					8,391,741.61	8,391,741.61
----	Enterprise					2,064,138.36	2,064,138.36
----	Facilities Acquisition & Construction					1,545,430.87	1,545,430.87
----	Other Outgo					9,505,137.32	9,505,137.32
<b>Other Funds</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		3,012,037.54	3,012,037.54	3,131,351.17		6,143,388.71
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(2,204,071.56)		(2,204,071.56)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	1,058,375,485.93	139,746,605.58	1,198,122,091.51	48,956,139.97	21,506,448.16	1,268,584,679.64

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
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	5,783,313.90	1,110,232.60	826,370.38	0.00	171,796.71	0.00	0.00			0.00	0.00	7,891,713.59
1110	Regular Education, K-12	571,114,684.73	33,275,418.59	25,463,698.97	62,097,243.46	56,892,903.76	1,574,371.51	34,376,594.76			14,713,354.75	0.00	799,508,270.53
3100	Alternative Schools	0.00	284,436.54	0.00	0.00	0.00	0.00	0.00			0.00	0.00	284,436.54
3200	Continuation Schools	4,257,099.83	1,836.04	2,520.97	1,089,173.32	329,508.15	0.00	15,127.09			129.14	0.00	5,695,394.54
3300	Independent Study Centers	18,266,423.51	11,556.01	21,693.06	2,070,749.68	944,193.89	0.00	0.00			0.00	123,867.00	21,438,483.15
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	3,330,586.61	3,811.24	4,343.18	1,082,797.00	1,308,318.34	0.00	0.00			0.00	0.00	5,729,856.37
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	6,585,731.81	3,996,733.40	0.00	0.00	1,517,970.94	0.00	340,568.00			0.00	0.00	12,441,004.15
4110	Regular Education, Adult	967,763.47	1,693.11	200.02	166,746.28	199.93	0.00	0.00			2,491.20	0.00	1,139,094.01
4610	Adult Independent Study Centers	7,878.19	0.00	0.00	193.89	0.00	0.00	0.00			0.00	0.00	8,072.08
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	25,618.88	626.38	0.00	986.55	0.00	0.00	0.00			0.00	0.00	27,231.81
4760	Bilingual	10,361,734.23	1,168,365.45	2,856,808.26	661.42	2,223,916.85	0.00	0.00			0.00	0.00	16,611,486.21
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	134,433,744.51	9,543,673.41	411,598.68	857,183.67	25,106,888.53	8,894,456.78	0.00			152,935.75	0.00	179,400,481.33
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	5,576,538.29	4,447.33	349.98	383,804.25	167,861.67	0.00	0.00	0.00	0.00	0.00	0.00	6,133,001.52
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		24,968.52	0.00	0.00	0.00	0.00		965,331.54	0.00	0.00	0.00	990,300.06
8500	Child Care and Development Services	149.91	0.00	0.00	0.00	0.00	0.00		1,076,510.13	0.00	0.00	0.00	1,076,660.04
<b>Total Direct Charged Costs</b>		<b>760,711,267.87</b>	<b>49,427,798.62</b>	<b>29,587,583.50</b>	<b>67,749,539.52</b>	<b>88,663,558.77</b>	<b>10,468,828.29</b>	<b>34,732,289.85</b>	<b>2,041,841.67</b>	<b>0.00</b>	<b>14,868,910.84</b>	<b>123,867.00</b>	<b>1,058,375,485.93</b>

\* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	151,723.48	1,874,973.13	0.00	2,026,696.61
1110	Regular Education, K-12	16,239,633.96	91,750,710.97	7,879,216.06	115,869,560.99
3100	Alternative Schools	0.00	617,275.93	0.00	617,275.93
3200	Continuation Schools	112,604.02	637,201.04	0.00	749,805.06
3300	Independent Study Centers	281,510.04	231,453.32	0.00	512,963.36
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	450,416.07	872,478.37	0.00	1,322,894.44
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	392,719.28	0.00	0.00	392,719.28
4110	Regular Education, Adult	0.00	1,340,416.60	0.00	1,340,416.60
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	321,924.71	0.00	0.00	321,924.71
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	3,552,154.02	8,883,782.07	829,851.56	13,265,787.65
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	56,302.01	0.00	0.00	56,302.01
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	258,221.40	0.00	258,221.40
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	196,558.90	281,769.25	0.00	478,328.15
--	Cafeteria (Funds 13 and 61)		2,533,709.39		2,533,709.39
<b>Total Allocated Support Costs</b>		21,755,546.49	109,281,991.47	8,709,067.62	139,746,605.58

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

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	7,739,124.00
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	156,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	30,448,572.96
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	12,816,514.56
5	Total Central Administration Costs in General Fund and Charter Schools Funds	51,160,211.52
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,058,375,485.93
2	Total Allocated Costs (from Form PCR, Column 2, Total)	139,746,605.58
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,198,122,091.51
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	7,407,613.29
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	19,545,418.76
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	47,952,858.17
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	74,905,890.22
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		1,273,027,981.73
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		4.02%



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)	8,391,741.61				8,391,741.61
Enterprise (Objects 1000-5999, 6400-6910)		2,064,138.36			2,064,138.36
Facilities Acquisition & Construction (Objects 1000-6600)			1,545,430.87		1,545,430.87
Other Outgo (Objects 1000-7999)				9,505,137.32	9,505,137.32
<b>Total Other Costs</b>	8,391,741.61	2,064,138.36	1,545,430.87	9,505,137.32	21,506,448.16

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)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	2,726,593.88	2,346,801.72	40,403.12	16,641,747.77	109,281,991.46	0.00	8,709,067.62
<b>B. Enter Allocation Factor(s) by Goal:</b> (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)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten	0.50	5.00			93.16		
1110 Regular Education, K-12	27.60	77.32	0.10	226.25	4,558.73		13,511.00
3100 Alternative Schools					30.67		
3200 Continuation Schools				2.00	31.66		
3300 Independent Study Centers				5.00	11.50		
3400 Opportunity Schools							
3550 Community Day Schools				8.00	43.35		
3700 Specialized Secondary Programs							
3800 Career Technical Education	7.00						
4110 Regular Education, Adult					66.60		
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual		12.56		0.20			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	11.00			52.13	441.40		1,423.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational				1.00			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services					12.83		
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	2.50			1.00	14.00		
-- Cafeteria (Funds 13 & 61)					125.89		
<b>C. Total Allocation Factors</b>	48.60	94.88	0.10	295.58	5,429.79	0.00	14,934.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									9,029
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	491,285.11	2,639,739.66	0.00	1,956,021.71	2,160,021.68	61,998,004.63		69,245,072.79
2000-2999	Classified Salaries	1,603,980.14	0.00	0.00	335,169.80	1,138,364.04	25,996,077.27		29,073,591.25
3000-3999	Employee Benefits	1,150,612.76	1,209,217.94	0.00	1,232,294.39	1,997,753.80	49,763,339.75		55,353,218.64
4000-4999	Books and Supplies	92,275.77	0.00	0.00	30,339.95	164,926.44	1,439,876.96		1,727,419.12
5000-5999	Services and Other Operating Expenditures	9,330,509.26	30,312.53	0.00	127,335.59	150,203.61	14,317,880.30		23,956,241.29
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	44,938.24		44,938.24
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	12,668,663.04	3,879,270.13	0.00	3,681,161.44	5,611,269.57	153,560,117.15	0.00	179,400,481.33
7310	Transfers of Indirect Costs	4,559,981.86	0.00	0.00	114,030.27	90,779.77	585,813.86		5,350,605.76
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	13,265,787.52							13,265,787.52
	Total Indirect Costs and PCR Allocations	17,825,769.38	0.00	0.00	114,030.27	90,779.77	585,813.86	0.00	18,616,393.28
	<b>TOTAL COSTS</b>	<b>30,494,432.42</b>	<b>3,879,270.13</b>	<b>0.00</b>	<b>3,795,191.71</b>	<b>5,702,049.34</b>	<b>154,145,931.01</b>	<b>0.00</b>	<b>198,016,874.61</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	63,872.64	19,593.98	0.00	203,072.75	479,239.90	10,394,048.91		11,159,828.18
2000-2999	Classified Salaries	158,188.87	0.00	0.00	20,948.87	(344,146.92)	10,673,620.65		10,508,611.47
3000-3999	Employee Benefits	74,393.80	4,122.22	0.00	54,915.43	(391,447.61)	10,265,120.49		10,007,104.33
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,288.49	46,876.50		48,164.99
5000-5999	Services and Other Operating Expenditures	32,224.35	238.71	0.00	2,960.49	1,308.69	1,114,190.43		1,150,922.67
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	44,938.24		44,938.24
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	328,679.66	23,954.91	0.00	281,897.54	(253,757.45)	32,538,795.22	0.00	32,919,569.88
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	12,285.16	558,735.30		571,020.46
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	12,285.16	558,735.30	0.00	571,020.46
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>328,679.66</b>	<b>23,954.91</b>	<b>0.00</b>	<b>281,897.54</b>	<b>(241,472.29)</b>	<b>33,097,530.52</b>	<b>0.00</b>	<b>33,490,590.34</b>
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
	<b>TOTAL COSTS</b>								<b>33,490,590.34</b>

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	427,412.47	2,620,145.68	0.00	1,752,948.96	1,680,781.78	51,603,955.72		58,085,244.61
2000-2999	Classified Salaries	1,445,791.27	0.00	0.00	314,220.93	1,482,510.96	15,322,456.62		18,564,979.78
3000-3999	Employee Benefits	1,076,218.96	1,205,095.72	0.00	1,177,378.96	2,389,201.41	39,498,219.26		45,346,114.31
4000-4999	Books and Supplies	92,275.77	0.00	0.00	30,339.95	163,637.95	1,393,000.46		1,679,254.13
5000-5999	Services and Other Operating Expenditures	9,298,284.91	30,073.82	0.00	124,375.10	148,894.92	13,203,689.87		22,805,318.62
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	12,339,983.38	3,855,315.22	0.00	3,399,263.90	5,865,027.02	121,021,321.93	0.00	146,480,911.45
7310	Transfers of Indirect Costs	4,559,981.86	0.00	0.00	114,030.27	78,494.61	27,078.56		4,779,585.30
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	13,265,787.52							13,265,787.52
	Total Indirect Costs and PCR Allocations	17,825,769.38	0.00	0.00	114,030.27	78,494.61	27,078.56	0.00	18,045,372.82
	TOTAL BEFORE OBJECT 8980	30,165,752.76	3,855,315.22	0.00	3,513,294.17	5,943,521.63	121,048,400.49	0.00	164,526,284.27
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								164,526,284.27
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	537,236.42	59,749.38	1,539,176.47		2,136,162.27
2000-2999	Classified Salaries	196,191.54	0.00	0.00	57,010.91	0.00	360,639.32		613,841.77
3000-3999	Employee Benefits	95,024.53	0.00	0.00	277,166.87	26,780.40	931,711.06		1,330,682.86
4000-4999	Books and Supplies	398.72	0.00	0.00	10,700.58	0.00	273,220.28		284,319.58
5000-5999	Services and Other Operating Expenditures	8,603,614.07	0.00	0.00	76,548.96	687.05	30,195.90		8,711,045.98
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	8,895,228.86	0.00	0.00	958,663.74	87,216.83	3,134,943.03	0.00	13,076,052.46
7310	Transfers of Indirect Costs	0.00	0.00	0.00	39,274.99	0.00	0.00		39,274.99
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	39,274.99	0.00	0.00	0.00	39,274.99
	TOTAL BEFORE OBJECT 8980	8,895,228.86	0.00	0.00	997,938.73	87,216.83	3,134,943.03	0.00	13,115,327.45
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)								63,907,552.68
	TOTAL COSTS								77,022,880.13

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

<b>2020-21 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
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		
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)	0.00	0.00
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	_____	
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)	0.00	

**SELPA:** Fresno Unified (BQ)

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.

Unaudited Actuals  
 Special Education Maintenance of Effort  
 2021-22 Actual vs. Actual Comparison Year  
 LEA Maintenance of Effort Calculation (LMC-A)

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5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

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**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) \_\_\_\_\_ (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 \_\_\_\_\_



Unaudited Actuals  
 Special Education Maintenance of Effort  
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 LEA Maintenance of Effort Calculation (LMC-A)

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(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:** Fresno Unified (BQ)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Actual Expenditures (LE-CY Worksheet) FY 2021-22</b>	<b>Actual Expenditures Comparison Year FY 2020-21</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
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	198,016,874.61		
b. Less: Expenditures paid from federal sources	33,490,590.34		
c. Expenditures paid from state and local sources	164,526,284.27	154,215,357.55	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		154,215,357.55	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	164,526,284.27	154,215,357.55	10,310,926.72

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

	<b>Actual FY 2021-22</b>	<b>Comparison Year FY 2020-21</b>	<b>Difference</b>
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	198,016,874.61		
b. Less: Expenditures paid from federal sources	33,490,590.34		
c. Expenditures paid from state and local sources	164,526,284.27	154,215,357.55	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	

Unaudited Actuals  
 Special Education Maintenance of Effort  
 2021-22 Actual vs. Actual Comparison Year  
 LEA Maintenance of Effort Calculation (LMC-A)

Fresno Unified  
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<b>SELPA:</b>	Fresno Unified (BQ)			
	calculation		<u>154,215,357.55</u>	
	Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
	Less: 50% reduction from SECTION 2		<u>0.00</u>	
	Net expenditures paid from state and local sources	<u>164,526,284.27</u>	<u>154,215,357.55</u>	
	d. Special education unduplicated pupil count	<u>9,029</u>	<u>8,867</u>	
	e. Per capita state and local expenditures (A2c/A2d)	<u>18,221.98</u>	<u>17,392.06</u>	<u>829.92</u>

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:** Fresno Unified (BQ)

**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	77,022,880.13	81,844,845.60	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		81,844,845.60	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>77,022,880.13</u>	<u>81,844,845.60</u>	<u>(4,821,965.47)</u>

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	77,022,880.13	81,844,845.60	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		81,844,845.60	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>77,022,880.13</u>	<u>81,844,845.60</u>	
b. Special education unduplicated pupil count	<u>9,029</u>	<u>8,867</u>	
c. Per capita local expenditures (B2a/B2b)	<u>8,530.61</u>	<u>9,230.27</u>	<u>(699.66)</u>

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.

Unaudited Actuals  
Special Education Maintenance of Effort  
2021-22 Actual vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-A)

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Fresno Unified  
Fresno County

**SELPA:** Fresno Unified (BQ)

Kim Kelstrom  
Contact Name

5590457-3907  
Telephone Number

Executive Officer, Fiscal Services  
Title

kim.kelstrom@fresnounified.org  
Email Address

**SELPA:** Fresno Unified (BQ)

Object Code	Description	Fresno Unified (BQ00)	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES - Paid from State and Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**SELPA:** Fresno Unified (BQ)

Object Code	Description	Fresno Unified (BQ00)	Adjustments*	Total
<b>EXPENDITURES - Paid from Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>				0

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									9,029
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	5,069,560.00	0.00	0.00	0.00	0.00	69,160,943.00		74,230,503.00
2000-2999	Classified Salaries	1,743,692.00	0.00	0.00	0.00	0.00	27,479,473.00		29,223,165.00
3000-3999	Employee Benefits	3,260,678.00	0.00	0.00	0.00	0.00	62,464,449.00		65,725,127.00
4000-4999	Books and Supplies	164,672.00	0.00	0.00	0.00	0.00	2,908,158.00		3,072,830.00
5000-5999	Services and Other Operating Expenditures	12,996,948.00	0.00	0.00	0.00	0.00	15,064,228.00		28,061,176.00
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	23,235,550.00	0.00	0.00	0.00	0.00	177,077,251.00	0.00	200,312,801.00
7310	Transfers of Indirect Costs	4,484,100.00	0.00	0.00	0.00	0.00	808,079.00		5,292,179.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	4,484,100.00	0.00	0.00	0.00	0.00	808,079.00	0.00	5,292,179.00
	TOTAL COSTS	27,719,650.00	0.00	0.00	0.00	0.00	177,885,330.00	0.00	205,604,980.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	4,939,303.00	0.00	0.00	0.00	0.00	68,297,892.00		73,237,195.00
2000-2999	Classified Salaries	1,661,750.00	0.00	0.00	0.00	0.00	21,228,295.00		22,890,045.00
3000-3999	Employee Benefits	3,142,400.00	0.00	0.00	0.00	0.00	55,215,955.00		58,358,355.00
4000-4999	Books and Supplies	164,672.00	0.00	0.00	0.00	0.00	2,801,586.00		2,966,258.00
5000-5999	Services and Other Operating Expenditures	12,963,678.00	0.00	0.00	0.00	0.00	7,227,413.00		20,191,091.00
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	22,871,803.00	0.00	0.00	0.00	0.00	154,771,141.00	0.00	177,642,944.00
7310	Transfers of Indirect Costs	4,484,100.00	0.00	0.00	0.00	0.00	258,001.00		4,742,101.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	4,484,100.00	0.00	0.00	0.00	0.00	258,001.00	0.00	4,742,101.00
	TOTAL BEFORE OBJECT 8980	27,355,903.00	0.00	0.00	0.00	0.00	155,029,142.00	0.00	182,385,045.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								182,385,045.00



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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	1,791,026.00	0.00	0.00	0.00	0.00	3,973,099.00		5,764,125.00	
2000-2999	Classified Salaries	183,996.00	0.00	0.00	0.00	0.00	1,155,762.00		1,339,758.00	
3000-3999	Employee Benefits	852,909.00	0.00	0.00	0.00	0.00	2,089,623.00		2,942,532.00	
4000-4999	Books and Supplies	101,500.00	0.00	0.00	0.00	0.00	318,094.00		419,594.00	
5000-5999	Services and Other Operating Expenditures	11,364,769.00	0.00	0.00	0.00	0.00	(842,624.00)		10,522,145.00	
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	14,294,200.00	0.00	0.00	0.00	0.00	6,693,954.00	0.00	20,988,154.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	39,401.00		39,401.00	
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	39,401.00	0.00	39,401.00	
	TOTAL BEFORE OBJECT 8980	14,294,200.00	0.00	0.00	0.00	0.00	6,733,355.00	0.00	21,027,555.00	
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)									80,704,939.00
	TOTAL COSTS									101,732,494.00

\* 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
	<b>UNDUPLICATED PUPIL COUNT</b>								9,029
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	491,285.11	2,639,739.66	0.00	1,956,021.71	2,160,021.68	61,998,004.63		69,245,072.79
2000-2999	Classified Salaries	1,603,980.14	0.00	0.00	335,169.80	1,138,364.04	25,996,077.27		29,073,591.25
3000-3999	Employee Benefits	1,150,612.76	1,209,217.94	0.00	1,232,294.39	1,997,753.80	49,763,339.75		55,353,218.64
4000-4999	Books and Supplies	92,275.77	0.00	0.00	30,339.95	164,926.44	1,439,876.96		1,727,419.12
5000-5999	Services and Other Operating Expenditures	9,330,509.26	30,312.53	0.00	127,335.59	150,203.61	14,317,880.30		23,956,241.29
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	44,938.24		44,938.24
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	12,668,663.04	3,879,270.13	0.00	3,681,161.44	5,611,269.57	153,560,117.15	0.00	179,400,481.33
7310	Transfers of Indirect Costs	4,559,981.86	0.00	0.00	114,030.27	90,779.77	585,813.86		5,350,605.76
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)	13,265,787.52							13,265,787.52
	Total Indirect Costs	4,559,981.86	0.00	0.00	114,030.27	90,779.77	585,813.86	0.00	5,350,605.76
	TOTAL COSTS	17,228,644.90	3,879,270.13	0.00	3,795,191.71	5,702,049.34	154,145,931.01	0.00	184,751,087.09
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	63,872.64	19,593.98	0.00	203,072.75	479,239.90	10,394,048.91		11,159,828.18
2000-2999	Classified Salaries	158,188.87	0.00	0.00	20,948.87	(344,146.92)	10,673,620.65		10,508,611.47
3000-3999	Employee Benefits	74,393.80	4,122.22	0.00	54,915.43	(391,447.61)	10,265,120.49		10,007,104.33
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,288.49	46,876.50		48,164.99
5000-5999	Services and Other Operating Expenditures	32,224.35	238.71	0.00	2,960.49	1,308.69	1,114,190.43		1,150,922.67
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	44,938.24		44,938.24
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	328,679.66	23,954.91	0.00	281,897.54	(253,757.45)	32,538,795.22	0.00	32,919,569.88
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	12,285.16	558,735.30		571,020.46
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	12,285.16	558,735.30	0.00	571,020.46
	TOTAL BEFORE OBJECT 8980	328,679.66	23,954.91	0.00	281,897.54	(241,472.29)	33,097,530.52	0.00	33,490,590.34
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								33,490,590.34

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
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	427,412.47	2,620,145.68	0.00	1,752,948.96	1,680,781.78	51,603,955.72		58,085,244.61
2000-2999	Classified Salaries	1,445,791.27	0.00	0.00	314,220.93	1,482,510.96	15,322,456.62		18,564,979.78
3000-3999	Employee Benefits	1,076,218.96	1,205,095.72	0.00	1,177,378.96	2,389,201.41	39,498,219.26		45,346,114.31
4000-4999	Books and Supplies	92,275.77	0.00	0.00	30,339.95	163,637.95	1,393,000.46		1,679,254.13
5000-5999	Services and Other Operating Expenditures	9,298,284.91	30,073.82	0.00	124,375.10	148,894.92	13,203,689.87		22,805,318.62
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	12,339,983.38	3,855,315.22	0.00	3,399,263.90	5,865,027.02	121,021,321.93	0.00	146,480,911.45
7310	Transfers of Indirect Costs	4,559,981.86	0.00	0.00	114,030.27	78,494.61	27,078.56		4,779,585.30
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)	13,265,787.52							13,265,787.52
	Total Indirect Costs	4,559,981.86	0.00	0.00	114,030.27	78,494.61	27,078.56	0.00	4,779,585.30
	TOTAL BEFORE OBJECT 8980	16,899,965.24	3,855,315.22	0.00	3,513,294.17	5,943,521.63	121,048,400.49	0.00	151,260,496.75
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								151,260,496.75
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	537,236.42	59,749.38	1,539,176.47		2,136,162.27
2000-2999	Classified Salaries	196,191.54	0.00	0.00	57,010.91	0.00	360,639.32		613,841.77
3000-3999	Employee Benefits	95,024.53	0.00	0.00	277,166.87	26,780.40	931,711.06		1,330,682.86
4000-4999	Books and Supplies	398.72	0.00	0.00	10,700.58	0.00	273,220.28		284,319.58
5000-5999	Services and Other Operating Expenditures	8,603,614.07	0.00	0.00	76,548.96	687.05	30,195.90		8,711,045.98
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	8,895,228.86	0.00	0.00	958,663.74	87,216.83	3,134,943.03	0.00	13,076,052.46
7310	Transfers of Indirect Costs	0.00	0.00	0.00	39,274.99	0.00	0.00		39,274.99
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	39,274.99	0.00	0.00	0.00	39,274.99
	TOTAL BEFORE OBJECT 8980	8,895,228.86	0.00	0.00	997,938.73	87,216.83	3,134,943.03	0.00	13,115,327.45
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)								63,907,552.68
	TOTAL COSTS								77,022,880.13

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

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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:

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- a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

**SELPA:** Fresno Unified (BQ)

**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 - 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)	<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 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 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) \_\_\_\_\_ (c)

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Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u> (d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____

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

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts (LB-B Worksheet) FY 2022-23</b>	<b>Actual Expenditures Comparison Year FY 2021-22</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
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	205,604,980.00		
b. Less: Expenditures paid from federal sources	23,219,935.00		
c. Expenditures paid from state and local sources	182,385,045.00	145,909,890.99	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		145,909,890.99	
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	182,385,045.00	145,909,890.99	36,475,154.01

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.

	<b>Budgeted Amounts FY 2022-23</b>	<b>Comparison Year FY 2021-22</b>	<b>Difference</b>
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			



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

**SELPA:**

<u>Fresno Unified (BQ)</u>			
expenditures.			
a. Total special education expenditures	<u>205,604,980.00</u>		
b. Less: Expenditures paid from federal sources	<u>23,219,935.00</u>		
c. Expenditures paid from state and local sources	<u>182,385,045.00</u>	<u>145,909,890.99</u>	
Add/Less: Adjustments and/or PCRA required for MOE calculation		<u>0.00</u>	
Comparison year's expenditures, adjusted for MOE calculation		<u>145,909,890.99</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>182,385,045.00</u>	<u>145,909,890.99</u>	
d. Special education unduplicated pupil count	<u>9029</u>	<u>9029</u>	
e. Per capita state and local expenditures (A2c/A2d)	<u>20,199.92</u>	<u>16,160.14</u>	<u>4,039.78</u>

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

**SELPA:** Fresno Unified (BQ)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Budget FY 2022-23</b>	<b>Comparison Year FY 2021-22</b>	<b>Difference</b>
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	<u>101,732,494.00</u>	<u>77,022,880.13</u>	
Add/Less: Adjustments required for MOE calculation		<u>0.00</u>	
Comparison year's expenditures, adjusted for MOE calculation		<u>77,022,880.13</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from local sources	<u>101,732,494.00</u>	<u>77,022,880.13</u>	<u>24,709,613.87</u>

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.

	<b>Budget FY 2022-23</b>	<b>Comparison Year FY 2021-22</b>	<b>Difference</b>
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	<u>101,732,494.00</u>	<u>77,022,880.13</u>	

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

**SELPA:**

Fresno Unified (BQ)

Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		77,022,880.13	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	101,732,494.00	77,022,880.13	
b. Special education unduplicated pupil count	9,029	9,029	
c. Per capita local expenditures (B2a/B2b)	11,267.30	8,530.61	2,736.69

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.

Kim Kelstrom  
Contact Name

559-457-3907  
Telephone Number

Executive Officer, Fiscal Services  
Title

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Email Address

SELPA: Fresno Unified (BQ)

Object Code	Description	Fresno Unified (BQ00)	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

**SELPA:** Fresno Unified (BQ)

Object Code	Description	Fresno Unified (BQ00)	Adjustments*	Total
<b>BUDGET - Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>				0

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	530,022.65	0.00	0.00	(2,204,071.56)				
Other Sources/Uses Detail					4,141,622.35	5,593,398.24		
Fund Reconciliation							16,964,423.89	12,388,918.51
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	19,639.15	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							4,001.57	27,913.48
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	(3,248.63)	223,843.81	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							286,130.42	2,242,241.21
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	3,545.33	0.00	801,123.28	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,930,354.52	3,914,165.88
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(1,057,580.13)	1,179,104.47	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							4,591,412.19	5,252,419.76
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	44,353.00	0.00						
Other Sources/Uses Detail					4,093,398.24	0.00		
Fund Reconciliation							93,643.70	400.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	44,787.21	0.00						
Other Sources/Uses Detail					0.00	74,290,456.29		
Fund Reconciliation							111,786.72	39,528,721.04
25 CAPITAL FACILITIES FUND								
Expenditure Detail	2,018.22	0.00						
Other Sources/Uses Detail					0.00	48,224.11		
Fund Reconciliation							0.00	75,755.17
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	364,743.07	0.00						
Other Sources/Uses Detail					70,197,058.05	0.00		
Fund Reconciliation							41,299,107.37	3,596,818.11
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,476,545.40	326,158.16
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							331,965.13	331,965.13
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	51,720.13	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation							3,823,848.01	3,227,742.47
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>1,060,828.76</b>	<b>(1,060,828.76)</b>	<b>2,204,071.56</b>	<b>(2,204,071.56)</b>	<b>81,932,078.64</b>	<b>81,932,078.64</b>	<b>70,913,218.92</b>	<b>70,913,218.92</b>

FRESNO UNIFIED SCHOOL  
DISTRICT 2021/22 Year-End  
Budget Revision



**FRESNO UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
BUDGET REVISION No. 4**

DESCRIPTION	2021/22 ADOPTED BUDGET	2021/22 CURRENT BUDGET	9/14/2022 2021/22 BUDGET REVISION No. 4	DIFFERENCE BETWEEN CURRENT AND BR No. 4	DIFFERENCE BETWEEN ADOPTED AND BR No. 4
<b>Revenues</b>					
LCFF Sources	\$ 814,231,696	\$ 846,606,462	\$ 846,691,056	\$ 84,594	\$ 32,459,360
Federal Revenues	209,856,651	293,919,481	342,133,840	48,214,359	132,277,189
Other State Revenues	187,187,967	210,195,001	219,545,218	9,350,217	32,357,251
Other Local Revenues	18,328,074	37,358,319	39,946,568	2,588,249	21,618,494
<b>Total Revenues</b>	<b>\$ 1,229,604,388</b>	<b>\$ 1,388,079,263</b>	<b>\$ 1,448,316,682</b>	<b>\$ 60,237,419</b>	<b>\$ 218,712,294</b>
<b>Expenditures</b>					
Certificated Salaries	\$ 493,099,101	\$ 546,031,815	\$ 578,144,578	\$ 32,112,763	\$ 85,045,477
Classified Salaries	153,062,064	156,839,777	165,035,800	8,196,023	11,973,736
Employee Benefits	344,307,261	348,101,238	351,243,179	3,141,941	6,935,918
Book and Supplies	54,395,687	134,669,012	118,359,131	(16,309,881)	63,963,444
Services & Operating	128,537,800	155,613,509	170,987,348	15,373,839	42,449,548
Capital Outlay	8,011,642	7,658,018	11,958,642	4,300,624	3,947,000
Other Outgo	2,711,567	4,001,619	4,211,619	210,000	1,500,052
Direct/Indirect Costs	(2,528,840)	(2,365,510)	(1,553,114)	812,396	975,726
<b>Total Expenditures</b>	<b>\$ 1,181,596,282</b>	<b>\$ 1,350,549,478</b>	<b>\$ 1,398,387,183</b>	<b>\$ 47,837,705</b>	<b>\$ 216,790,901</b>
<b>Other Sources/(Uses)</b>					
Transfers In	\$ 7,385,329	\$ 7,385,329	\$ 7,385,329	-	-
Transfers Out	(8,856,409)	(8,856,409)	(8,856,409)	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	-	-	-	-	-
<b>Total Sources/(Uses)</b>	<b>\$ (1,471,080)</b>	<b>\$ (1,471,080)</b>	<b>\$ (1,471,080)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>\$ 46,537,026</b>	<b>\$ 36,058,705</b>	<b>\$ 48,458,419</b>	<b>\$ 12,399,714</b>	<b>\$ 1,921,393</b>
Beginning Fund Balance - Unaudited Audit Adjustment	\$ - \$ 189,916,304	\$ - \$ 189,916,304	\$ - \$ 189,916,304	\$ - \$ -	\$ - \$ -
Beginning Balance	\$ 189,916,304	\$ 229,193,036	\$ 229,193,036	\$ -	\$ 39,276,731
Ending Fund Balance	\$ 236,453,330	\$ 265,251,741	\$ 277,651,455	\$ 12,399,714	\$ 41,198,124
<b>Components of Ending Balance</b>					
Revolving Cash	\$ 90,918	\$ 96,776	\$ 96,776	\$ (0)	\$ 5,858
Stores	2,725,284	2,528,519	2,528,519	-	(196,765)
Prepaid Expense	1,162,384	977,806	977,806	-	(184,578)
Other Commitments	87,100,000	86,200,000	105,000,000	18,800,000	17,900,000
Assigned: Other Assignments	32,000,000	57,050,000	38,290,777	(18,759,223)	6,290,777
Restricted	1,169,794	1,169,794	1,169,794	-	-
Reserve for Economic Uncertainties	112,204,951	117,228,846	129,587,783	12,358,937	17,382,832
Reserve Level %	9.43%	8.62%	9.21%		
<b>Total Ending Fund Balance</b>	<b>\$ 236,453,330</b>	<b>\$ 265,251,741</b>	<b>\$ 277,651,455</b>	<b>\$ 12,399,714</b>	<b>\$ 41,198,124</b>

Per Education Code section 42127(a)(2)(B) the minimum recommended reserve for economic uncertainties is 2% or \$28,144,872

As shown above the reserve for economic uncertainties is \$122,888,560 with an assigned and committed ending balance of \$149,990,000 set aside for future year expenses

As outlined in Board Policy 3100, the Board recognizes the importance of maintaining reserve levels during stable and volatile economic times.

**UNRESTRICTED GENERAL FUND  
BUDGET REVISION No. 4**

DESCRIPTION	2021/22 ADOPTED BUDGET UNRESTRICTED	2021/22 CURRENT BUDGET UNRESTRICTED	9/14/2022 BUDGET REVISION No. 4 UNRESTRICTED	DIFFERENCE BETWEEN CURRENT AND BR No. 4	DIFFERENCE BETWEEN ADOPTED AND BR No. 4
Revenues					
LCFF Sources	\$ 814,231,696	\$ 846,606,462	\$ 846,691,056	\$ 84,594	\$ 32,459,360
Federal Revenues	-	-	-	-	-
Other State Revenues	14,650,014	15,583,002	15,565,875	(17,127)	915,861
Other Local Revenues	11,139,137	12,066,534	13,164,133	1,097,599	2,024,996
Total Revenues	\$ 840,020,847	\$ 874,255,998	\$ 875,421,064	\$ 1,165,066	\$ 35,400,217
Expenditures					
Certificated Salaries	\$ 322,961,417	\$ 342,875,378	\$ 330,815,369	\$ (12,060,009)	\$ 7,853,952
Classified Salaries	88,607,498	87,693,200	84,793,303	(2,899,897)	(3,814,195)
Employee Benefits	192,326,546	191,703,486	190,821,162	(882,324)	(1,505,384)
Book and Supplies	24,379,864	25,738,566	25,810,545	71,979	1,430,681
Services & Operating	72,578,942	66,305,211	73,407,583	7,102,372	828,641
Capital Outlay	5,906,340	5,054,918	2,729,968	(2,324,950)	(3,176,372)
Other Outgo	1,207,209	1,407,261	1,617,261	210,000	410,052
Direct/Indirect Costs	(20,028,099)	(22,722,104)	(23,173,923)	(451,819)	(3,145,824)
Total Expenditures	\$ 687,939,717	\$ 698,055,916	\$ 686,821,268	\$ (11,234,648)	\$ (1,118,449)
Other Sources/(Uses)					
Transfers In	\$ 28,920	\$ 28,920	\$ 28,920	-	-
Transfers Out	(1,500,000)	(1,500,000)	(1,500,000)	-	-
Other Sources					
Other Uses					
Restricted Contribution	\$ (111,622,266)	\$ (110,151,198)	\$ (110,151,198)	-	\$ 1,471,068
Total Sources/(Uses)	\$ (113,093,346)	\$ (111,622,278)	\$ (111,622,278)	-	\$ 1,471,068
Net Increase/Decrease in Fund Balance	\$ 38,987,784	\$ 64,577,804	\$ 76,977,518	\$ 12,399,714	\$ 37,989,734
Beginning Fund Balance - Adopted	\$ 183,024,753	\$ 183,024,753	\$ 183,024,753	-	-
Audit Adjustment	\$ -	\$ -	\$ -	-	-
Beginning Balance	\$ 183,024,753	\$ 199,504,143	\$ 199,504,143	-	\$ 16,479,391
Ending Fund Balance	\$ 222,012,537	\$ 264,081,947	\$ 276,481,661	\$ 12,399,714	\$ 54,469,125

**FRESNO UNIFIED SCHOOL DISTRICT  
RESTRICTED GENERAL FUND  
BUDGET REVISION No. 4**

DESCRIPTION	2021/22 ADOPTED BUDGET RESTRICTED	2021/22 CURRENT BUDGET RESTRICTED	9/14/2022 BUDGET REVISION No. 4 RESTRICTED	DIFFERENCE BETWEEN CURRENT AND BR No. 4	DIFFERENCE BETWEEN ADOPTED AND BR No. 4
<b>Revenues</b>					
LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	209,856,651	293,919,481	342,133,840	48,214,359	132,277,189
Other State Revenues	172,537,953	194,611,999	203,979,343	9,367,344	31,441,390
Other Local Revenues	7,188,937	25,291,785	26,782,435	1,490,650	19,593,498
<b>Total Revenues</b>	<b>\$ 389,583,541</b>	<b>\$ 513,823,265</b>	<b>\$ 572,895,618</b>	<b>\$ 59,072,353</b>	<b>\$ 183,312,077</b>
<b>Expenditures</b>					
Certificated Salaries	\$ 170,137,684	\$ 203,156,437	\$ 247,329,209	\$ 44,172,772	\$ 77,191,525
Classified Salaries	64,454,566	69,146,577	80,242,497	11,095,920	15,787,931
Employee Benefits	151,980,715	156,397,752	160,422,017	4,024,265	8,441,302
Book and Supplies	30,015,823	108,930,446	92,548,586	(16,381,860)	62,532,763
Services & Operating	55,958,858	89,308,298	97,579,765	8,271,467	41,620,907
Capital Outlay	2,105,302	2,603,100	9,228,674	6,625,574	7,123,372
Other Outgo	1,504,358	2,594,358	2,594,358	-	1,090,000
Direct/Indirect Costs	17,499,259	20,356,594	21,620,809	1,264,215	4,121,550
<b>Total Expenditures</b>	<b>\$ 493,656,565</b>	<b>\$ 652,493,562</b>	<b>\$ 711,565,915</b>	<b>\$ 59,072,353</b>	<b>\$ 217,909,350</b>
<b>Other Sources/(Uses)</b>					
Transfers In	7,356,409	7,356,409	7,356,409	-	-
Transfers Out	(7,356,409)	(7,356,409)	(7,356,409)	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Restricted Contribution	111,622,266	110,151,198	110,151,198	-	(1,471,068)
<b>Total Sources/(Uses)</b>	<b>\$ 111,622,266</b>	<b>\$ 110,151,198</b>	<b>\$ 110,151,198</b>	<b>\$ -</b>	<b>\$ (1,471,068)</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>\$ 7,549,242</b>	<b>\$ (28,519,099)</b>	<b>\$ (28,519,099)</b>	<b>\$ -</b>	<b>\$ (36,068,341)</b>
<b>Beginning Fund Balance - Adopted</b>	<b>\$ 6,891,552</b>	<b>\$ 6,891,552</b>	<b>\$ 6,891,552</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Balance</b>	<b>\$ 6,891,552</b>	<b>\$ 29,688,892</b>	<b>\$ 29,688,892</b>	<b>\$ 0</b>	<b>\$ 22,797,341</b>
<b>Ending Fund Balance</b>	<b>\$ 14,440,794</b>	<b>\$ 1,169,793</b>	<b>\$ 1,169,793</b>	<b>\$ 0</b>	<b>\$ (13,271,000)</b>

# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: September 14, 2022

FUND: Adult Education Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	2,436,842	2,623,154	2,628,096	4,942
2000	Classified Salaries	1,620,303	1,633,907	1,633,907	0
3000	Employee Benefits	2,362,927	2,394,609	2,399,728	5,119
4000	Books and Supplies	1,790,112	1,746,602	1,964,813	218,211
5000	Services and Other Operating	863,140	1,068,519	1,068,652	133
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	9,073,324	9,466,791	9,695,196	228,405
7300	INDIRECT COSTS	276,879	287,071	287,071	0
	<b>TOTAL APPROPRIATIONS</b>	9,350,203	9,753,862	9,982,267	228,405
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	1,151,245	1,493,904	1,493,904	0
	STATE REVENUES	6,098,047	6,098,047	6,316,258	218,211
	LOCAL REVENUES	608,087	608,087	618,281	10,194
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	7,857,379	8,200,038	8,428,443	228,405
	Beginning Fund Balance	1,723,286	1,745,523	1,745,523	0
	Change to Fund Balance	(1,492,824)	(1,553,824)	(1,553,824)	0
	Ending Fund Balance	230,462	191,699	191,699	0

# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 14, 2022

FUND: Children Center Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	5,604,024	6,031,276	6,152,685	121,409
2000	Classified Salaries	4,263,276	4,271,276	4,279,276	8,000
3000	Employee Benefits	8,423,832	8,355,997	8,360,571	4,574
4000	Books and Supplies	1,608,419	4,099,022	4,162,371	63,349
5000	Services and Other Operating	1,129,238	2,589,020	2,589,020	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	21,028,789	25,346,591	25,543,923	197,332
7300	INDIRECT COSTS	869,928	931,130	935,207	4,077
	<b>TOTAL APPROPRIATIONS</b>	21,898,717	26,277,721	26,479,130	201,409
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	1,401,845	1,401,845	414,020	(987,825)
	STATE REVENUES	20,229,316	21,763,115	22,812,573	1,049,458
	LOCAL REVENUES	267,556	2,409,366	2,549,142	139,776
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	21,898,717	25,574,326	25,775,735	201,409
	Beginning Fund Balance	0	703,395	703,395	0
	Change to Fund Balance	0	(703,395)	(703,395)	0
	Ending Fund Balance	0	0	0	0

# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 14, 2022

FUND: Cafeteria Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	0	34,110	34,110	0
2000	Classified Salaries	14,820,482	14,836,402	14,830,993	(5,409)
3000	Employee Benefits	11,668,385	11,680,598	11,678,933	(1,665)
4000	Books and Supplies	23,254,999	23,947,526	23,966,340	18,814
5000	Services and Other Operating	2,769,998	2,839,642	2,839,642	0
6000	Capital Outlay	0	811,579	811,579	0
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	52,513,864	54,149,857	54,161,597	11,740
7300	INDIRECT COSTS	1,382,033	1,386,144	1,386,144	0
	<b>TOTAL APPROPRIATIONS</b>	53,895,897	55,536,001	55,547,741	11,740
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	52,069,158	52,608,504	55,740,766	3,132,262
	STATE REVENUES	1,708,586	1,708,586	1,708,586	0
	LOCAL REVENUES	1,289,060	1,389,426	1,395,352	5,926
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	55,066,804	55,706,516	58,844,704	3,138,188
	Beginning Fund Balance	16,830,805	13,364,854	13,364,854	0
	Change to Fund Balance	1,170,907	170,515	3,296,963	3,126,448
	Ending Fund Balance	18,001,712	13,535,369	16,661,817	3,126,448

# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 14, 2022

FUND: County School Facility Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	59,532	59,532	0
3000	Employee Benefits	0	25,116	25,116	0
4000	Books and Supplies	1,516,775	2,158,786	2,158,786	0
5000	Services and Other Operating	13,404,587	35,604,995	35,604,995	0
6000	Capital Outlay	66,241,042	43,313,975	56,253,975	12,940,000
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	81,162,404	81,162,404	94,102,404	12,940,000
7300	INDIRECT COSTS	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	81,162,404	81,162,404	94,102,404	12,940,000
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	600,000	600,000	600,000	0
	OTHER SOURCES	116,537,559	136,659,661	136,659,661	0
	<b>TOTAL REVENUES</b>	117,137,559	137,259,661	137,259,661	0
	Beginning Fund Balance	56,098,553	52,720,448	52,720,448	0
	Change to Fund Balance	35,975,155	56,097,257	43,157,257	(12,940,000)
	Ending Fund Balance	92,073,708	108,817,705	95,877,705	(12,940,000)

# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 14, 2022

FUND: **Bond Interest and Redemption Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Other Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	57,766,593	57,766,593	230,617,765	172,851,172
	<b>TOTAL BEFORE INDIRECT</b>	57,766,593	57,766,593	230,617,765	172,851,172
7300	INDIRECT COSTS	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	57,766,593	57,766,593	230,617,765	172,851,172
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	433,777	433,777	446,243	12,466
	LOCAL REVENUES	43,063,860	43,063,860	60,226,798	17,162,938
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	43,497,637	43,497,637	60,673,041	17,175,404
	Beginning Fund Balance	280,264,192	288,473,495	288,473,495	0
	Change to Fund Balance	(14,268,956)	(14,268,956)	(169,944,724)	(155,675,768)
	Ending Fund Balance	265,995,236	274,204,539	118,528,771	(155,675,768)



FRESNO UNIFIED SCHOOL  
DISTRICT 2022/23 Gann  
Limit Resolution 23-02

BEFORE THE BOARD OF EDUCATION  
OF THE FRESNO UNIFIED SCHOOL DISTRICT  
OF FRESNO COUNTY, CALIFORNIA

RESOLUTION NO. 23-02  
(Proposition 4, 1979)

RESOLUTION FOR ADOPTION)  
OF THE GANN AMENDMENT )

**WHEREAS**, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

**WHEREAS**, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

**WHEREAS**, the Fresno Unified School District must establish a revised Gann limit for the 2021/22 fiscal year and a projected Gann Limit for the 2022/23 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

**NOW, THEREFORE, BE IT RESOLVED** that this Governing Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2021/22 and 2022/23 fiscal years are made in accord with applicable constitutional and statutory law;

**AND BE IT FURTHER RESOLVED** that this Governing Board does hereby declare that the appropriations in the Budget for the 2021/22 and 2022/23 fiscal years do not exceed the limitations imposed by Proposition 4;

**AND BE IT FURTHER RESOLVED** that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this District.

**THE FOREGOING RESOLUTION** was adopted by the Governing Board of Fresno Unified School District of Fresno County, State of California on the 14<sup>th</sup> day of September 2022 by the following vote:

AYES: 7

NOES: 0

ABSENT: 0

CERTIFIED AS A TRUE COPY:



Genoveva Islas, Clerk  
Board of Education



9/14/22  
Date