Central Unified School District

2021 - 2022

Unaudited Actuals

PRESENTED TO
BOARD OF TRUSTEES

September 13, 2022

KETTI DAVIS
SUPERINTENDENT

STEVE MCCLAIN
CHIEF BUSINESS OFFICER

YOLANDA BALLADARES,
DIRECTOR, FISCAL SERVICES

4605 N. Polk Avenue, Fresno, CA 93722

Central Unified School District

Every Student, Every Classroom, Every Day!

DISTRICT LEADERSHIP & DEMOGRAPHICS

BOARD OF TRUSTEES

Trustee Area 1	Mr. Jason R. Paul
Trustee Area 2	Ms. Yesenia Z. Carrillo
Trustee Area 3	Mr. Phillip Cervantes
Trustee Area 4	Ms. Shawn M. Brooks
Trustee Area 5	Mr. Richard A. Solis
Trustee Area 6	Mr. Jeremy A. Mehling
Trustee Area 7	Mr. Naindeep Singh Chann

SUPERINTENDENT'S EXECUTIVE CABINET

Superintendent	Mrs. Ketti Davis
Assistant Superintendent, Educational Services	Mrs. Tami Boatright
Assistant Superintendent, Chief Business Officer	Mr. Steve McClain
Assistant Superintendent, Human Resources	Mr. Jack Kelejian

TOTAL EMPLOYEES (includes vacant positions) as of 6/30/2022

Certificated	830.3 FTE
Classified	601.7 FTE
Management/Confidential/Supervisor – Certificated & Classified	194.5 FTE

STUDENT ENROLLMENT

District K-12 Regular Education – 2021/22 CBEDS	15,726

Central Unified School District

Every Student, Every Classroom, Every Day!

SCHOOL SITES

ELEMENTARY

Biola-Pershing K-6
Chelan Shepherd, Principal
4885 North Biola
Fresno, CA 93723
(559) 276-5235

Harvest K-6
Todd Bennett, Principal
6514 W. Gettysburg
Fresno, CA 93723
(559) 271-0420

Herndon Barstow K-6
Paul Marashian, Principal
6265 North Grantland
Fresno, CA 93723
(559) 276-5250

Houghton-Kearney K-8
Courtney Gendron, Principal
8905 West Kearney Blvd.
Fresno, CA 93706
(559) 276-5285

Liddell K-6
Erin Gunstream, Principal
5455 West Alluvial
Fresno, CA 93722
(559) 276-3176

Madison K-6
Erin English, Principal
330 South Brawley
Fresno, CA 93706
(559) 276-5280

McKinley K-6
Jamie Prieto, Principal
4444 West McKinley
Fresno, CA 93722
(559) 276-5232

Central K-6
Veronica Raigoza, Principal
2195 North Polk
Fresno, CA 93722
(559) 274-9780

River Bluff K-6
Vacant, Principal
6150 West Palo Alto
Fresno, CA 93722
(559) 276-6001

Roosevelt K-6
Vacant, Principal
2600 North Garfield
Fresno, CA 93723
(559) 276-5257

Saroyan K-6
Joelle Mills, Principal
5650 West Escalon
Fresno, CA 93722
(559) 276-3131

Steinbeck K-6
Esther Kaercher , Principal
3550 North Milburn
Fresno, CA 93722
(559) 276-3141

Teague K-6
Nate Mullen, Principal
4725 North Polk
Fresno, CA 93722
(559) 276-5260

Tilley K-6
Kristen Ginger, Principal
2280 North Valentine
Fresno, CA 93722
(559) 512-6912

Central Unified School District

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SCHOOL SITES

MIDDLE SCHOOLS

El Capitan Middle School
Patricia McCurley Principal
4443 West Weldon
Fresno, CA 93722
(559)276-5270

Glacier Point Middle School
Adam Hogan, Principal
4055 N Bryan
Fresno, CA 93723
(559)276-3105

Rio Vista Middle School
Joe Bracamonte, Principal
6240 West Palo Alto
Fresno, CA 93722
(559)276-3185

HIGH SCHOOLS

Central East
Brad Edmunds, Principal
3535 N. Cornelia
Fresno, CA 93722
(559)276-0280

Central West
Dave Holtermann, Principal
2045 N. Dickenson
Fresno, CA 93723
(559)276-5276

Justin Garza
Harman Dhillon, Principal
4100 N Grantland Ave
Fresno, CA93723
(559)275-4100

ADULT ED/ALTERNATIVE EDUCATION

Central Online School
Colette Bolger, Principal
2280 N Valentine
Fresno, CA 93722
(559) 276-3140

Pershing High School
Jill Young, Principal
855 West Nielsen
Fresno, CA 93706
(559)268-2277

Pathway Community Day
Jill Young, Principal
11 South Teilman
Fresno, CA 93706
(559) 487-1201

Central Learning Adult School Site/Alternative
Edward Robinson, Principal
2698 North Brawley
Fresno, CA 93722
(559) 276-5230

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)	55.08%
	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	$127,844,644.24
	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.	$127,844,644.24
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	5.60%

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: _____ Date of Meeting: Sep 13, 2022
Clerk/Secretary of the Governing Board
(Original signature required)

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

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

For County Office of Education:	For School District:
Kevin Otto	Yolanda Balladares
Name	Name
Deputy Superintendent/CFO	Director of Fiscal Services
Title	Title
559-265-3083	559-274-4700 12106
Telephone	Telephone
kotto@fcoe.org	yballadares@centralusd.k12.ca
E-mail Address	E-mail Address

Fund 01 – General Fund
Unrestricted/Restricted

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	168,514,476.33	0.00	168,514,476.33	189,054,402.16	0.00	189,054,402.16	12.2%
2) Federal Revenue		8100-8299	0.00	27,831,386.05	27,831,386.05	0.00	63,552,818.24	63,552,818.24	128.3%
3) Other State Revenue		8300-8599	3,438,571.45	23,782,020.16	27,220,591.61	3,125,069.37	21,858,794.63	24,983,864.00	-8.2%
4) Other Local Revenue		8600-8799	(758,715.94)	9,483,962.76	8,725,246.82	550,000.00	11,393,393.54	11,943,393.54	36.9%
5) TOTAL, REVENUES			171,194,331.84	61,097,368.97	232,291,700.81	192,729,471.53	96,805,006.41	289,534,477.94	24.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	70,900,120.25	16,422,526.72	87,322,646.97	72,079,560.53	15,834,822.59	87,914,383.12	0.7%
2) Classified Salaries		2000-2999	21,855,061.37	8,646,318.20	30,501,379.57	23,912,419.93	8,969,856.16	32,882,276.09	7.8%
3) Employee Benefits		3000-3999	38,933,793.80	17,924,350.93	56,858,144.73	43,997,948.74	18,883,512.42	62,881,461.16	10.6%
4) Books and Supplies		4000-4999	5,224,241.80	8,630,252.19	13,854,493.99	6,305,138.97	61,738,393.00	68,043,531.97	391.1%
5) Services and Other Operating Expenditures		5000-5999	12,261,503.86	10,895,874.91	23,157,378.77	13,334,657.19	11,396,546.96	24,731,204.15	6.8%
6) Capital Outlay		6000-6999	1,786,074.26	7,520,237.87	9,306,312.13	2,748,385.26	11,609,170.84	14,357,556.10	54.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,953,413.29	820,933.87	5,774,347.16	5,060,337.20	1,126,115.87	6,186,453.07	7.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,739,858.72)	2,379,127.72	(360,731.00)	(3,001,181.39)	2,754,159.59	(247,021.80)	-31.5%
9) TOTAL, EXPENDITURES			153,174,349.91	73,239,622.41	226,413,972.32	164,437,266.43	132,312,577.43	296,749,843.86	31.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,019,981.93	(12,142,253.44)	5,877,728.49	28,292,205.10	(35,507,571.02)	(7,215,365.92)	-222.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	68,479.00	0.00	68,479.00	303.62	0.00	303.62	-99.6%
b) Transfers Out		7600-7629	215,572.22	0.00	215,572.22	229,555.75	0.00	229,555.75	6.5%
2) Other Sources/Uses									
a) Sources		8930-8979	1,083,939.00	0.00	1,083,939.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(19,276,428.91)	19,276,428.91	0.00	(20,741,669.45)	20,741,669.45	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,339,583.13)	19,276,428.91	936,845.78	(20,970,921.58)	20,741,669.45	(229,252.13)	-124.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(319,601.20)	7,134,175.47	6,814,574.27	7,321,283.52	(14,765,901.57)	(7,444,618.05)	-209.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	57,103,043.00	8,401,911.84	65,504,954.84	56,783,441.80	15,536,087.31	72,319,529.11	10.4%
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)			57,103,043.00	8,401,911.84	65,504,954.84	56,783,441.80	15,536,087.31	72,319,529.11	10.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,103,043.00	8,401,911.84	65,504,954.84	56,783,441.80	15,536,087.31	72,319,529.11	10.4%
2) Ending Balance, June 30 (E + F1e)			56,783,441.80	15,536,087.31	72,319,529.11	64,104,725.32	770,185.74	64,874,911.06	-10.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	24,112.00	0.00	24,112.00	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	15,536,087.31	15,536,087.31	0.00	770,185.74	770,185.74	-95.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	33,666,762.05	0.00	33,666,762.05	New
Student Learning, Deferred Maintenanc	0000	9760				*33,666,762.05*		*33,666,762.05*	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	0000	9780	*0.00*						
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,331,477.23	0.00	11,331,477.23	14,848,969.98	0.00	14,848,969.98	31.0%
Unassigned/Unappropriated Amount		9790	45,402,852.57	0.00	45,402,852.57	15,588,993.29	0.00	15,588,993.29	-65.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	71,404,386.21	9,024,553.87	80,428,940.08				
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,147,924.88)	0.00	(3,147,924.88)				
b) in Banks		9120	51,300.77	0.00	51,300.77				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	778.50	0.00	778.50				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	873,683.08	16,014,239.24	16,887,922.32				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	371,907.90	0.00	371,907.90				
6) Stores		9320	24,112.00	0.00	24,112.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			69,603,243.58	25,038,793.11	94,642,036.69				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	12,450,089.46	6,285,412.40	18,735,501.86				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	369,712.32	0.00	369,712.32				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	3,217,293.40	3,217,293.40				
6) TOTAL, LIABILITIES			12,819,801.78	9,502,705.80	22,322,507.58				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			56,783,441.80	15,536,087.31	72,319,529.11				

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	80,702,765.00	0.00	80,702,765.00	127,123,102.00	0.00	127,123,102.00	57.5%
Education Protection Account State Aid - Current Year		8012	68,256,055.00	0.00	68,256,055.00	42,067,081.00	0.00	42,067,081.00	-38.4%
State Aid - Prior Years		8019	325,436.00	0.00	325,436.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	141,540.78	0.00	141,540.78	141,541.00	0.00	141,541.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,348.49	0.00	2,348.49	2,348.00	0.00	2,348.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	20,187,938.52	0.00	20,187,938.52	20,187,939.00	0.00	20,187,939.00	0.0%
Unsecured Roll Taxes		8042	916,122.28	0.00	916,122.28	916,122.00	0.00	916,122.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	428,882.60	0.00	428,882.60	428,883.00	0.00	428,883.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(644,878.88)	0.00	(644,878.88)	(644,879.00)	0.00	(644,879.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	227,266.54	0.00	227,266.54	227,267.00	0.00	227,267.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			170,543,476.33	0.00	170,543,476.33	190,449,404.00	0.00	190,449,404.00	11.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,029,000.00)		(2,029,000.00)	(1,395,001.84)		(1,395,001.84)	-31.2%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			168,514,476.33	0.00	168,514,476.33	189,054,402.16	0.00	189,054,402.16	12.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,023,686.00	3,023,686.00	0.00	3,023,686.00	3,023,686.00	0.0%
Special Education Discretionary Grants		8182	0.00	98,723.00	98,723.00	0.00	98,723.00	98,723.00	0.0%
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	15,969.09	15,969.09	0.00	115,200.00	115,200.00	621.4%
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		5,208,402.20	5,208,402.20		9,696,676.79	9,696,676.79	86.2%
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		1,069,572.70	1,069,572.70		1,771,716.42	1,771,716.42	65.6%
Title III, Part A, Immigrant Student Program	4201	8290		11,220.00	11,220.00		23,961.00	23,961.00	113.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		133,285.08	133,285.08		618,856.33	618,856.33	364.3%
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		691,343.70	691,343.70		3,696,008.21	3,696,008.21	434.6%
Career and Technical Education	3500-3599	8290		120,629.20	120,629.20		175,264.00	175,264.00	45.3%
All Other Federal Revenue	All Other	8290	0.00	17,458,555.08	17,458,555.08	0.00	44,332,726.49	44,332,726.49	153.9%
TOTAL, FEDERAL REVENUE			0.00	27,831,386.05	27,831,386.05	0.00	63,552,818.24	63,552,818.24	128.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	81,489.00	0.00	81,489.00	97,151.00	0.00	97,151.00	19.2%
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	470,069.00	470,069.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	622,598.00	0.00	622,598.00	624,122.95	0.00	624,122.95	0.2%
Lottery - Unrestricted and Instructional Materials		8560	2,734,484.45	1,266,710.73	4,001,195.18	2,403,795.42	958,568.73	3,362,364.15	-16.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		521,027.06	521,027.06		521,537.42	521,537.42	0.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	21,524,213.37	21,524,213.37	0.00	20,378,688.48	20,378,688.48	-5.3%
TOTAL, OTHER STATE REVENUE			3,438,571.45	23,782,020.16	27,220,591.61	3,125,069.37	21,858,794.63	24,983,864.00	-8.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	15,459.07	0.00	15,459.07	0.00	0.00	0.00	-100.0%
Interest		8660	933,209.70	0.00	933,209.70	250,000.00	0.00	250,000.00	-73.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,009,247.00)	0.00	(4,009,247.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	459,622.20	459,622.20	0.00	509,159.47	509,159.47	10.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,301,862.29	1,402,086.56	3,703,948.85	300,000.00	3,433,449.07	3,733,449.07	0.8%
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		7,622,254.00	7,622,254.00		7,450,785.00	7,450,785.00	-2.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(758,715.94)	9,483,962.76	8,725,246.82	550,000.00	11,393,393.54	11,943,393.54	36.9%
TOTAL, REVENUES			171,194,331.84	61,097,368.97	232,291,700.81	192,729,471.53	96,805,006.41	289,534,477.94	24.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	55,548,571.02	12,343,752.94	67,892,323.96	55,968,521.27	11,228,309.77	67,196,831.04	-1.0%
Certificated Pupil Support Salaries		1200	8,489,709.37	2,559,623.15	11,049,332.52	8,990,522.38	2,835,982.27	11,826,504.65	7.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,757,764.48	630,845.35	6,388,609.83	5,976,865.87	653,424.32	6,630,290.19	3.8%
Other Certificated Salaries		1900	1,104,075.38	888,305.28	1,992,380.66	1,143,651.01	1,117,106.23	2,260,757.24	13.5%
TOTAL, CERTIFICATED SALARIES			70,900,120.25	16,422,526.72	87,322,646.97	72,079,560.53	15,834,822.59	87,914,383.12	0.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	596,365.11	5,103,951.38	5,700,316.49	736,070.54	5,130,981.53	5,867,052.07	2.9%
Classified Support Salaries		2200	11,495,500.47	2,246,112.17	13,741,612.64	12,702,916.78	2,584,460.97	15,287,377.75	11.2%
Classified Supervisors' and Administrators' Salaries		2300	1,806,721.98	461,876.96	2,268,598.94	1,826,280.75	488,362.60	2,314,643.35	2.0%
Clerical, Technical and Office Salaries		2400	5,643,375.13	471,045.94	6,114,421.07	5,730,068.90	425,071.12	6,155,140.02	0.7%
Other Classified Salaries		2900	2,313,098.68	363,331.75	2,676,430.43	2,917,082.96	340,979.94	3,258,062.90	21.7%
TOTAL, CLASSIFIED SALARIES			21,855,061.37	8,646,318.20	30,501,379.57	23,912,419.93	8,969,856.16	32,882,276.09	7.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,461,987.25	11,584,553.41	23,046,540.66	14,007,001.24	11,324,031.80	25,331,033.04	9.9%
PERS		3201-3202	4,207,392.31	1,470,429.68	5,677,821.99	5,335,980.55	1,892,313.08	7,228,293.63	27.3%
OASDI/Medicare/Alternative		3301-3302	2,556,368.12	851,985.63	3,408,353.75	2,866,455.39	868,446.38	3,734,901.77	9.6%
Health and Welfare Benefits		3401-3402	16,716,095.53	3,545,932.79	20,262,028.32	17,650,140.68	3,819,345.80	21,469,486.48	6.0%
Unemployment Insurance		3501-3502	458,892.72	125,306.76	584,199.48	480,211.82	623,438.87	1,103,650.69	88.9%
Workers' Compensation		3601-3602	1,279,906.26	346,142.66	1,626,048.92	1,404,093.29	355,936.49	1,760,029.78	8.2%
OPEB, Allocated		3701-3702	2,253,151.61	0.00	2,253,151.61	2,254,065.77	0.00	2,254,065.77	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			38,933,793.80	17,924,350.93	56,858,144.73	43,997,948.74	18,883,512.42	62,881,461.16	10.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	5,656.88	1,239,008.20	1,244,665.08	868,661.29	1,792,322.05	2,660,983.34	113.8%
Books and Other Reference Materials		4200	81,971.20	296,222.41	378,193.61	87,258.96	152,916.52	240,175.48	-36.5%
Materials and Supplies		4300	3,925,905.24	3,959,079.33	7,884,984.57	4,426,741.89	59,013,159.89	63,439,901.78	704.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	1,210,708.48	3,135,942.25	4,346,650.73	922,476.83	779,994.54	1,702,471.37	-60.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,224,241.80	8,630,252.19	13,854,493.99	6,305,138.97	61,738,393.00	68,043,531.97	391.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	135,615.55	3,099,666.94	3,235,282.49	93,401.00	4,781,600.37	4,875,001.37	50.7%
Travel and Conferences		5200	160,592.00	122,522.66	283,114.66	251,417.06	338,228.05	589,645.11	108.3%
Dues and Memberships		5300	55,630.50	14,944.01	70,574.51	55,896.00	6,034.00	61,930.00	-12.2%
Insurance		5400 - 5450	1,457,043.23	0.00	1,457,043.23	1,683,290.00	0.00	1,683,290.00	15.5%
Operations and Housekeeping Services		5500	4,244,584.86	66,912.00	4,311,496.86	4,528,100.00	101,100.00	4,629,200.00	7.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	815,476.78	1,721,098.10	2,536,574.88	1,116,413.05	1,208,397.13	2,324,810.18	-8.3%
Transfers of Direct Costs		5710	(54,847.89)	54,847.89	0.00	(107,401.85)	107,401.85	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,924.46	160,715.83	166,640.29	(1,504.85)	9,711.50	8,206.65	-95.1%
Professional/Consulting Services and Operating Expenditures		5800	4,697,571.35	4,991,583.22	9,689,154.57	4,954,869.62	3,535,378.57	8,490,248.19	-12.4%
Communications		5900	743,913.02	663,584.26	1,407,497.28	760,177.16	1,308,695.49	2,068,872.65	47.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,261,503.86	10,895,874.91	23,157,378.77	13,334,657.19	11,396,546.96	24,731,204.15	6.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	2021-22 Unaudited Actuals Restricted (B)	2021-22 Unaudited Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	526,057.16	526,057.16	0.00	3,086,854.48	3,086,854.48	486.8%
Buildings and Improvements of Buildings		6200	6,604.82	0.00	6,604.82	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	91,965.01	0.00	91,965.01	0.00	0.00	0.00	-100.0%
Equipment		6400	1,680,467.10	5,774,241.66	7,454,708.76	2,748,385.26	5,550,336.79	8,298,722.05	11.3%
Equipment Replacement		6500	7,037.33	1,219,939.05	1,226,976.38	0.00	2,971,979.57	2,971,979.57	142.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,786,074.26	7,520,237.87	9,306,312.13	2,748,385.26	11,609,170.84	14,357,556.10	54.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,223,923.00	49,600.00	1,273,523.00	1,367,782.00	360,800.00	1,728,582.00	35.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,119,381.29	5,550.43	1,124,931.72	1,055,297.43	2,503.26	1,057,800.69	-6.0%
Other Debt Service - Principal		7439	2,610,109.00	765,783.44	3,375,892.44	2,637,257.77	762,812.61	3,400,070.38	0.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,953,413.29	820,933.87	5,774,347.16	5,060,337.20	1,126,115.87	6,186,453.07	7.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,379,127.72)	2,379,127.72	0.00	(2,754,159.59)	2,754,159.59	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(360,731.00)	0.00	(360,731.00)	(247,021.80)	0.00	(247,021.80)	-31.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,739,858.72)	2,379,127.72	(360,731.00)	(3,001,181.39)	2,754,159.59	(247,021.80)	-31.5%
TOTAL, EXPENDITURES			153,174,349.91	73,239,622.41	226,413,972.32	164,437,266.43	132,312,577.43	296,749,843.86	31.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	68,479.00	0.00	68,479.00	303.62	0.00	303.62	-99.6%
(a) TOTAL, INTERFUND TRANSFERS IN			68,479.00	0.00	68,479.00	303.62	0.00	303.62	-99.6%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	215,572.22	0.00	215,572.22	229,555.75	0.00	229,555.75	6.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			215,572.22	0.00	215,572.22	229,555.75	0.00	229,555.75	6.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	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	1,083,939.00	0.00	1,083,939.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			1,083,939.00	0.00	1,083,939.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(19,276,428.91)	19,276,428.91	0.00	(20,741,669.45)	20,741,669.45	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			(19,276,428.91)	19,276,428.91	0.00	(20,741,669.45)	20,741,669.45	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(18,339,583.13)	19,276,428.91	936,845.78	(20,970,921.58)	20,741,669.45	(229,252.13)	-124.5%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	168,514,476.33	0.00	168,514,476.33	189,054,402.16	0.00	189,054,402.16	12.2%
2) Federal Revenue		8100-8299	0.00	27,831,386.05	27,831,386.05	0.00	63,552,818.24	63,552,818.24	128.3%
3) Other State Revenue		8300-8599	3,438,571.45	23,782,020.16	27,220,591.61	3,125,069.37	21,858,794.63	24,983,864.00	-8.2%
4) Other Local Revenue		8600-8799	(758,715.94)	9,483,962.76	8,725,246.82	550,000.00	11,393,393.54	11,943,393.54	36.9%
5) TOTAL, REVENUES			171,194,331.84	61,097,368.97	232,291,700.81	192,729,471.53	96,805,006.41	289,534,477.94	24.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		79,800,024.00	43,036,675.06	122,836,699.06	83,571,518.88	95,103,225.75	178,674,744.63	45.5%
2) Instruction - Related Services	2000-2999		17,390,737.88	5,871,523.89	23,262,261.77	17,931,138.76	6,660,685.67	24,591,824.43	5.7%
3) Pupil Services	3000-3999		19,648,011.21	6,632,140.40	26,280,151.61	23,889,339.37	7,696,598.45	31,585,937.82	20.2%
4) Ancillary Services	4000-4999		4,407,830.84	153,882.12	4,561,712.96	5,441,631.36	116,810.01	5,558,441.37	21.8%
5) Community Services	5000-5999		197,492.46	237,599.27	435,091.73	194,730.51	282,068.51	476,799.02	9.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		9,628,768.04	2,887,900.67	12,516,668.71	9,451,455.23	3,517,457.17	12,968,912.40	3.6%
8) Plant Services	8000-8999		17,148,032.19	13,598,967.13	30,746,999.32	18,897,115.12	17,809,616.00	36,706,731.12	19.4%
9) Other Outgo	9000-9999	Except 7600-7699	4,953,453.29	820,933.87	5,774,387.16	5,060,337.20	1,126,115.87	6,186,453.07	7.1%
10) TOTAL, EXPENDITURES			153,174,349.91	73,239,622.41	226,413,972.32	164,437,266.43	132,312,577.43	296,749,843.86	31.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,019,981.93	(12,142,253.44)	5,877,728.49	28,292,205.10	(35,507,571.02)	(7,215,365.92)	-222.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	68,479.00	0.00	68,479.00	303.62	0.00	303.62	-99.6%
b) Transfers Out		7600-7629	215,572.22	0.00	215,572.22	229,555.75	0.00	229,555.75	6.5%
2) Other Sources/Uses									
a) Sources		8930-8979	1,083,939.00	0.00	1,083,939.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(19,276,428.91)	19,276,428.91	0.00	(20,741,669.45)	20,741,669.45	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,339,583.13)	19,276,428.91	936,845.78	(20,970,921.58)	20,741,669.45	(229,252.13)	-124.5%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(319,601.20)	7,134,175.47	6,814,574.27	7,321,283.52	(14,765,901.57)	(7,444,618.05)	-209.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	57,103,043.00	8,401,911.84	65,504,954.84	56,783,441.80	15,536,087.31	72,319,529.11	10.4%
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)			57,103,043.00	8,401,911.84	65,504,954.84	56,783,441.80	15,536,087.31	72,319,529.11	10.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,103,043.00	8,401,911.84	65,504,954.84	56,783,441.80	15,536,087.31	72,319,529.11	10.4%
2) Ending Balance, June 30 (E + F1e)			56,783,441.80	15,536,087.31	72,319,529.11	64,104,725.32	770,185.74	64,874,911.06	-10.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	24,112.00	0.00	24,112.00	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	15,536,087.31	15,536,087.31	0.00	770,185.74	770,185.74	-95.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	33,666,762.05	0.00	33,666,762.05	New
Student Learning, Deferred Maintenanc	0000	9760				*33,666,762.05*		*33,666,762.05*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	0000	9780	*0.00*						
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,331,477.23	0.00	11,331,477.23	14,848,969.98	0.00	14,848,969.98	31.0%
Unassigned/Unappropriated Amount		9790	45,402,852.57	0.00	45,402,852.57	15,588,993.29	0.00	15,588,993.29	-65.7%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	4,054,826.00	0.00
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	0.01
6230	California Clean Energy Jobs Act	235,577.23	0.00
6266	Educator Effectiveness, FY 2021-22	3,650,078.00	0.00
6300	Lottery: Instructional Materials	833,594.30	0.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	178,643.00	0.00
6537	Special Ed: Learning Recovery Support	879,621.02	0.00
6547	Special Education Early Intervention Preschool Grant	687,067.00	0.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	383,087.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	86,982.00	0.00
7311	Classified School Employee Professional Development Block Grant	77,895.86	0.00
7412	A-G Access/Success Grant	855,408.00	0.00
7413	A-G Learning Loss Mitigation Grant	320,689.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	2,485,741.91	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	290,390.20	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	274,414.78	770,185.73
9010	Other Restricted Local	242,072.01	0.00
Total, Restricted Balance		15,536,087.31	770,185.74

Fund 08 – Student Activity Special Revenue Fund

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,578,622.89	0.00	-100.0%
5) TOTAL, REVENUES			1,578,622.89	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	857,226.44	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	500,429.85	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			1,357,656.29	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			220,966.60	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			220,966.60	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	748,564.06	969,530.66	29.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			748,564.06	969,530.66	29.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			748,564.06	969,530.66	29.5%
2) Ending Balance, June 30 (E + F1e)			969,530.66	969,530.66	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	969,530.66	969,530.66	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	969,530.66		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			969,530.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			969,530.66		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
REVENUES					
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	1,578,622.89	0.00	-100.0%
TOTAL, REVENUES			1,578,622.89	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	857,226.44	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			857,226.44	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	500,429.85	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500,429.85	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,357,656.29	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds 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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,578,622.89	0.00	-100.0%
5) TOTAL, REVENUES			1,578,622.89	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,357,656.29	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,357,656.29	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			220,966.60	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			220,966.60	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	748,564.06	969,530.66	29.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			748,564.06	969,530.66	29.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			748,564.06	969,530.66	29.5%
2) Ending Balance, June 30 (E + F1e)			969,530.66	969,530.66	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	969,530.66	969,530.66	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
8210	Student Activity Funds	969,530.66	969,530.66
Total, Restricted Balance		969,530.66	969,530.66

Fund 11 – Adult Education Fund

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	212,344.52	215,106.00	1.3%
3) Other State Revenue		8300-8599	1,008,168.00	958,825.00	-4.9%
4) Other Local Revenue		8600-8799	(31,512.45)	2,109.07	-106.7%
5) TOTAL, REVENUES			1,189,000.07	1,176,040.07	-1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	395,191.32	535,404.20	35.5%
2) Classified Salaries		2000-2999	228,932.89	244,654.46	6.9%
3) Employee Benefits		3000-3999	232,218.64	299,493.08	29.0%
4) Books and Supplies		4000-4999	48,008.21	533,356.91	1011.0%
5) Services and Other Operating Expenditures		5000-5999	81,065.27	145,930.61	80.0%
6) Capital Outlay		6000-6999	18,516.57	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,604.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	36,264.98	66,482.06	83.3%
9) TOTAL, EXPENDITURES			1,041,801.88	1,825,321.32	75.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			147,198.19	(649,281.25)	-541.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			147,198.19	(649,281.25)	-541.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	696,339.32	843,537.51	21.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			696,339.32	843,537.51	21.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			696,339.32	843,537.51	21.1%
2) Ending Balance, June 30 (E + F1e)			843,537.51	194,256.26	-77.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	626,307.58	349.81	-99.9%
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	217,229.93	193,906.45	-10.7%
Adult Education Program	0000	9780	*217,229.93*		
Adult Education Program	0000	9780		*193,906.45*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	744,802.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	(29,151.00)		
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	206,381.26		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,193.69		
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			923,226.79		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	76,069.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,619.59		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			79,689.28		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			843,537.51		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	19,612.52	22,374.00	14.1%
All Other Federal Revenue	All Other	8290	192,732.00	192,732.00	0.0%
TOTAL, FEDERAL REVENUE			212,344.52	215,106.00	1.3%
OTHER STATE REVENUE					
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	921,964.00	921,964.00	0.0%
All Other State Revenue	All Other	8590	86,204.00	36,861.00	-57.2%
TOTAL, OTHER STATE REVENUE			1,008,168.00	958,825.00	-4.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,916.21	2,000.00	-74.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(37,977.00)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	(1,451.66)	109.07	-107.5%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(31,512.45)	2,109.07	-106.7%
TOTAL, REVENUES			1,189,000.07	1,176,040.07	-1.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	229,546.91	359,191.00	56.5%
Certificated Pupil Support Salaries		1200	4,153.64	4,459.02	7.4%
Certificated Supervisors' and Administrators' Salaries		1300	161,490.77	171,754.18	6.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			395,191.32	535,404.20	35.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	39,110.79	40,340.59	3.1%
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	189,822.10	204,313.87	7.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			228,932.89	244,654.46	6.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	91,391.90	139,123.19	52.2%
PERS		3201-3202	42,634.54	54,747.30	28.4%
OASDI/Medicare/Alternative		3301-3302	21,747.08	25,772.25	18.5%
Health and Welfare Benefits		3401-3402	64,553.48	64,684.21	0.2%
Unemployment Insurance		3501-3502	3,120.35	3,900.22	25.0%
Workers' Compensation		3601-3602	8,771.29	11,265.91	28.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			232,218.64	299,493.08	29.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	17,968.40	66,701.88	271.2%
Materials and Supplies		4300	20,404.86	465,655.03	2182.1%
Noncapitalized Equipment		4400	9,634.95	1,000.00	-89.6%
TOTAL, BOOKS AND SUPPLIES			48,008.21	533,356.91	1011.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,160.60	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	447.82	3,529.28	688.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,327.69	10,700.00	100.8%
Professional/Consulting Services and Operating Expenditures		5800	69,129.16	131,701.33	90.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			81,065.27	145,930.61	80.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	18,516.57	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,516.57	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	166.00	0.00	-100.0%
Other Debt Service - Principal		7439	1,438.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,604.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	36,264.98	66,482.06	83.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			36,264.98	66,482.06	83.3%
TOTAL, EXPENDITURES			1,041,801.88	1,825,321.32	75.2%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	212,344.52	215,106.00	1.3%
3) Other State Revenue		8300-8599	1,008,168.00	958,825.00	-4.9%
4) Other Local Revenue		8600-8799	(31,512.45)	2,109.07	-106.7%
5) TOTAL, REVENUES			1,189,000.07	1,176,040.07	-1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		434,616.38	1,138,265.82	161.9%
2) Instruction - Related Services	2000-2999		563,010.39	614,115.29	9.1%
3) Pupil Services	3000-3999		6,306.13	6,458.15	2.4%
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		36,264.98	66,482.06	83.3%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,604.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,041,801.88	1,825,321.32	75.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			147,198.19	(649,281.25)	-541.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			147,198.19	(649,281.25)	-541.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	696,339.32	843,537.51	21.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			696,339.32	843,537.51	21.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			696,339.32	843,537.51	21.1%
2) Ending Balance, June 30 (E + F1e)			843,537.51	194,256.26	-77.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	626,307.58	349.81	-99.9%
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	217,229.93	193,906.45	-10.7%
Adult Education Program	0000	9780	*217,229.93*		
Adult Education Program	0000	9780		*193,906.45*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
6371	CalWORKs for ROCP or Adult Education	101,010.00	0.00
6391	Adult Education Program	312,919.90	0.00
9010	Other Restricted Local	212,377.68	349.81
Total, Restricted Balance		626,307.58	349.81

Fund 12 – Child Development Fund

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	62,400.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,148,300.68	1,117,757.00	-2.7%
4) Other Local Revenue		8600-8799	46,203.71	2,000.00	-95.7%
5) TOTAL, REVENUES			1,256,904.39	1,119,757.00	-10.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	87,110.65	86,945.81	-0.2%
2) Classified Salaries		2000-2999	559,713.24	570,926.72	2.0%
3) Employee Benefits		3000-3999	277,597.87	300,003.95	8.1%
4) Books and Supplies		4000-4999	142,611.53	291,603.93	104.5%
5) Services and Other Operating Expenditures		5000-5999	16,386.20	33,783.64	106.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,529.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	66,380.17	59,758.56	-10.0%
9) TOTAL, EXPENDITURES			1,151,328.66	1,343,022.61	16.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			105,575.73	(223,265.61)	-311.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	68,479.00	0.00	-100.0%
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			(68,479.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			37,096.73	(223,265.61)	-701.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	372,221.62	409,318.35	10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			372,221.62	409,318.35	10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			372,221.62	409,318.35	10.0%
2) Ending Balance, June 30 (E + F1e)			409,318.35	186,052.74	-54.5%
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	392,899.61	167,634.00	-57.3%
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	16,418.74	18,418.74	12.2%
Child Development Program	0000	9780	*16,418.74*		
Child Development Program	0000	9780		*18,418.74*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	452,608.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	(17,715.00)		
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	141,256.10		
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			576,149.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	73,077.32		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	93,753.51		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			166,830.83		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			409,318.35		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	62,400.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			62,400.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,136,372.68	1,108,166.00	-2.5%
All Other State Revenue	All Other	8590	11,928.00	9,591.00	-19.6%
TOTAL, OTHER STATE REVENUE			1,148,300.68	1,117,757.00	-2.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	6,829.71	2,000.00	-70.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(21,001.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	60,375.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			46,203.71	2,000.00	-95.7%
TOTAL, REVENUES			1,256,904.39	1,119,757.00	-10.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	87,110.65	86,945.81	-0.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			87,110.65	86,945.81	-0.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	264,227.07	266,456.54	0.8%
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	20,588.37	21,752.01	5.7%
Other Classified Salaries		2900	274,897.80	282,718.17	2.8%
TOTAL, CLASSIFIED SALARIES			559,713.24	570,926.72	2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	30,501.03	26,197.69	-14.1%
PERS		3201-3202	79,174.98	113,082.13	42.8%
OASDI/Medicare/Alternative		3301-3302	37,380.24	41,838.54	11.9%
Health and Welfare Benefits		3401-3402	118,333.10	106,091.70	-10.3%
Unemployment Insurance		3501-3502	3,233.93	3,289.24	1.7%
Workers' Compensation		3601-3602	8,974.59	9,504.65	5.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			277,597.87	300,003.95	8.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	20,392.21	7,655.04	-62.5%
Materials and Supplies		4300	107,707.79	280,300.89	160.2%
Noncapitalized Equipment		4400	14,511.53	3,648.00	-74.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			142,611.53	291,603.93	104.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,843.14	5,481.00	92.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,281.24	10,212.64	347.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,593.90	10,390.00	126.2%
Professional/Consulting Services and Operating Expenditures		5800	6,661.50	7,600.00	14.1%
Communications		5900	6.42	100.00	1457.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,386.20	33,783.64	106.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	158.00	0.00	-100.0%
Other Debt Service - Principal		7439	1,371.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,529.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	66,380.17	59,758.56	-10.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			66,380.17	59,758.56	-10.0%
TOTAL, EXPENDITURES			1,151,328.66	1,343,022.61	16.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	68,479.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			68,479.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(68,479.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	62,400.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,148,300.68	1,117,757.00	-2.7%
4) Other Local Revenue		8600-8799	46,203.71	2,000.00	-95.7%
5) TOTAL, REVENUES			1,256,904.39	1,119,757.00	-10.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		887,570.16	1,057,518.87	19.1%
2) Instruction - Related Services	2000-2999		195,648.24	225,245.18	15.1%
3) Pupil Services	3000-3999		201.09	500.00	148.6%
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		66,380.17	59,758.56	-10.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,529.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,151,328.66	1,343,022.61	16.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			105,575.73	(223,265.61)	-311.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	68,479.00	0.00	-100.0%
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			(68,479.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			37,096.73	(223,265.61)	-701.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	372,221.62	409,318.35	10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			372,221.62	409,318.35	10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			372,221.62	409,318.35	10.0%
2) Ending Balance, June 30 (E + F1e)			409,318.35	186,052.74	-54.5%
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	392,899.61	167,634.00	-57.3%
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	16,418.74	18,418.74	12.2%
Child Development Program	0000	9780	*16,418.74*		
Child Development Program	0000	9780		*18,418.74*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5059	Child Development: ARP California State Preschool Program	1,830.92	0.00
6130	Child Development: Center-Based Reserve Account	167,634.00	167,634.00
9010	Other Restricted Local	223,434.69	0.00
Total, Restricted Balance		392,899.61	167,634.00

Fund 13 – Cafeteria Fund

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,773,776.09	8,200,000.00	-16.1%
3) Other State Revenue		8300-8599	566,883.12	600,000.00	5.8%
4) Other Local Revenue		8600-8799	(33,341.99)	160,000.00	-579.9%
5) TOTAL, REVENUES			10,307,317.22	8,960,000.00	-13.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,672,748.30	2,936,381.69	9.9%
3) Employee Benefits		3000-3999	1,238,091.71	1,589,933.83	28.4%
4) Books and Supplies		4000-4999	4,025,279.97	4,966,936.16	23.4%
5) Services and Other Operating Expenditures		5000-5999	134,293.16	174,285.81	29.8%
6) Capital Outlay		6000-6999	79,346.63	21,500.00	-72.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,529.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	258,085.85	120,781.18	-53.2%
9) TOTAL, EXPENDITURES			8,409,374.62	9,809,818.67	16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,897,942.60	(849,818.67)	-144.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,897,942.60	(849,818.67)	-144.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,514,823.16	4,412,765.76	75.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,514,823.16	4,412,765.76	75.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,514,823.16	4,412,765.76	75.5%
2) Ending Balance, June 30 (E + F1e)			4,412,765.76	3,562,947.09	-19.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	56,912.62	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,143,847.42	3,340,941.37	-19.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	212,005.72	222,005.72	4.7%
Cafeteria Program	0000	9780	*212,005.72*		
Cafeteria Program	0000	9780		*222,005.72*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,494,812.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	(136,784.00)		
b) in Banks		9120	29,299.07		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,666,125.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	7,610.48		
6) Stores		9320	56,912.62		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,117,976.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	437,760.39		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	267,450.23		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			705,210.62		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			4,412,765.76		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,767,962.09	8,200,000.00	-16.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	5,814.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			9,773,776.09	8,200,000.00	-16.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	566,883.12	600,000.00	5.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			566,883.12	600,000.00	5.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	80,211.91	150,000.00	87.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	26,970.24	10,000.00	-62.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(163,221.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	22,696.86	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(33,341.99)	160,000.00	-579.9%
TOTAL, REVENUES			10,307,317.22	8,960,000.00	-13.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,106,793.94	2,364,004.69	12.2%
Classified Supervisors' and Administrators' Salaries		2300	368,943.49	369,755.29	0.2%
Clerical, Technical and Office Salaries		2400	160,677.12	162,621.71	1.2%
Other Classified Salaries		2900	36,333.75	40,000.00	10.1%
TOTAL, CLASSIFIED SALARIES			2,672,748.30	2,936,381.69	9.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	546,033.76	721,925.39	32.2%
OASDI/Medicare/Alternative		3301-3302	192,795.84	219,904.45	14.1%
Health and Welfare Benefits		3401-3402	449,359.33	591,197.55	31.6%
Unemployment Insurance		3501-3502	13,189.01	14,481.46	9.8%
Workers' Compensation		3601-3602	36,713.77	42,424.98	15.6%
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			1,238,091.71	1,589,933.83	28.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	98.00	0.00	-100.0%
Materials and Supplies		4300	592,111.04	934,270.90	57.8%
Noncapitalized Equipment		4400	25,128.97	25,000.00	-0.5%
Food		4700	3,407,941.96	4,007,665.26	17.6%
TOTAL, BOOKS AND SUPPLIES			4,025,279.97	4,966,936.16	23.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,363.71	6,750.00	54.7%
Dues and Memberships		5300	1,478.45	1,500.00	1.5%
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	217,780.08	111,972.46	-48.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(176,704.38)	(29,346.65)	-83.4%
Professional/Consulting Services and Operating Expenditures		5800	86,631.53	82,610.00	-4.6%
Communications		5900	743.77	800.00	7.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			134,293.16	174,285.81	29.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	37,096.88	21,500.00	-42.0%
Equipment Replacement		6500	42,249.75	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			79,346.63	21,500.00	-72.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	158.00	0.00	-100.0%
Other Debt Service - Principal		7439	1,371.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,529.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	258,085.85	120,781.18	-53.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			258,085.85	120,781.18	-53.2%
TOTAL, EXPENDITURES			8,409,374.62	9,809,818.67	16.7%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,773,776.09	8,200,000.00	-16.1%
3) Other State Revenue		8300-8599	566,883.12	600,000.00	5.8%
4) Other Local Revenue		8600-8799	(33,341.99)	160,000.00	-579.9%
5) TOTAL, REVENUES			10,307,317.22	8,960,000.00	-13.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		8,149,759.77	9,689,037.49	18.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		258,085.85	120,781.18	-53.2%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,529.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			8,409,374.62	9,809,818.67	16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,897,942.60	(849,818.67)	-144.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,897,942.60	(849,818.67)	-144.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,514,823.16	4,412,765.76	75.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,514,823.16	4,412,765.76	75.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,514,823.16	4,412,765.76	75.5%
2) Ending Balance, June 30 (E + F1e)			4,412,765.76	3,562,947.09	-19.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	56,912.62	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,143,847.42	3,340,941.37	-19.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	212,005.72	222,005.72	4.7%
Cafeteria Program	0000	9780	*212,005.72*		
Cafeteria Program	0000	9780		*222,005.72*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,595,053.03	2,392,459.77
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	625,985.52	686,083.95
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs	403,739.45	0.00
5810	Other Restricted Federal	5,814.00	0.00
9010	Other Restricted Local	513,255.42	262,397.65
Total, Restricted Balance		4,143,847.42	3,340,941.37

Fund 14 – Deferred Maintenance Fund

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,029,000.00	1,395,001.84	-31.2%
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	(42,750.41)	2,000.00	-104.7%
5) TOTAL, REVENUES			1,986,249.59	1,397,001.84	-29.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	8,500.00	New
3) Employee Benefits		3000-3999	0.00	2,971.52	New
4) Books and Supplies		4000-4999	103.03	251,305.48	243814.9%
5) Services and Other Operating Expenditures		5000-5999	787,928.80	323,620.03	-58.9%
6) Capital Outlay		6000-6999	3,041,422.51	6,226,407.83	104.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	245,001.84	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,829,454.34	7,057,806.70	84.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,843,204.75)	(5,660,804.86)	207.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	7,753,940.00	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			7,753,940.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,910,735.25	(5,660,804.86)	-195.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	493,636.89	6,404,372.14	1197.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			493,636.89	6,404,372.14	1197.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			493,636.89	6,404,372.14	1197.4%
2) Ending Balance, June 30 (E + F1e)			6,404,372.14	743,567.28	-88.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,708,694.51	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	695,677.63	743,567.28	6.9%
Defferred Maintenance Projects	0000	9780	*695,677.63*		
Deferred Maintenance Projects	0000	9780		*743,567.28*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	967,108.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	(37,852.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	5,808,424.49		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,100.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,738,780.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	334,408.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			334,408.85		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,404,372.14		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	2,029,000.00	1,395,001.84	-31.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,029,000.00	1,395,001.84	-31.2%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,952.59	2,000.00	-49.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(46,703.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(42,750.41)	2,000.00	-104.7%
TOTAL, REVENUES			1,986,249.59	1,397,001.84	-29.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	8,500.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	8,500.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	2,156.45	New
OASDI/Medicare/Alternative		3301-3302	0.00	650.25	New
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	42.50	New
Workers' Compensation		3601-3602	0.00	122.32	New
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	2,971.52	New
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	103.03	113,210.48	109781.1%
Noncapitalized Equipment		4400	0.00	138,095.00	New
TOTAL, BOOKS AND SUPPLIES			103.03	251,305.48	243814.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	755,285.80	282,278.03	-62.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	32,643.00	41,342.00	26.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			787,928.80	323,620.03	-58.9%
CAPITAL OUTLAY					
Land Improvements		6170	1,095,799.08	1,963,750.71	79.2%
Buildings and Improvements of Buildings		6200	653,383.18	129,537.13	-80.2%
Equipment		6400	869,138.51	2,440,713.08	180.8%
Equipment Replacement		6500	423,101.74	1,692,406.91	300.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,041,422.51	6,226,407.83	104.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	168,340.53	New
Other Debt Service - Principal		7439	0.00	76,661.31	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	245,001.84	New
TOTAL, EXPENDITURES			3,829,454.34	7,057,806.70	84.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	7,753,940.00	0.00	-100.0%
(c) TOTAL, SOURCES			7,753,940.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,753,940.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,029,000.00	1,395,001.84	-31.2%
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	(42,750.41)	2,000.00	-104.7%
5) TOTAL, REVENUES			1,986,249.59	1,397,001.84	-29.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,829,454.34	6,812,804.86	77.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	245,001.84	New
10) TOTAL, EXPENDITURES			3,829,454.34	7,057,806.70	84.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,843,204.75)	(5,660,804.86)	207.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	7,753,940.00	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			7,753,940.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,910,735.25	(5,660,804.86)	-195.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	493,636.89	6,404,372.14	1197.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			493,636.89	6,404,372.14	1197.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			493,636.89	6,404,372.14	1197.4%
2) Ending Balance, June 30 (E + F1e)			6,404,372.14	743,567.28	-88.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,708,694.51	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	695,677.63	743,567.28	6.9%
Defferred Maintenance Projects	0000	9780	*695,677.63*		
Deferred Maintenance Projects	0000	9780		*743,567.28*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	5,708,694.51	0.00
Total, Restricted Balance		5,708,694.51	0.00

Fund 21 – Building Fund

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(3,095,484.70)	54,574.10	-101.8%
5) TOTAL, REVENUES			(3,095,484.70)	54,574.10	-101.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	65,259.21	604,767.50	826.7%
5) Services and Other Operating Expenditures		5000-5999	305,312.39	34,191.50	-88.8%
6) Capital Outlay		6000-6999	669,482.69	4,755,060.26	610.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,040,054.29	5,394,019.26	418.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,135,538.99)	(5,339,445.16)	29.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	303.62	New
2) Other Sources/Uses					
a) Sources		8930-8979	75,000,000.00	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			75,000,000.00	(303.62)	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			70,864,461.01	(5,339,748.78)	-107.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,542,730.61	92,407,191.62	328.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,542,730.61	92,407,191.62	328.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,542,730.61	92,407,191.62	328.9%
2) Ending Balance, June 30 (E + F1e)			92,407,191.62	87,067,442.84	-5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	92,407,191.62	87,067,442.84	-5.8%
Capital Facilities Projects	0000	9780	*92,407,191.62*		
Capital Facilities Projects	0000	9780		*87,067,442.84*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	95,549,424.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,739,728.00)		
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	323,201.91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	274,513.24		
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			92,407,411.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	219.54		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			219.54		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			92,407,191.62		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,030,471.81	54,574.10	-94.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,126,191.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	234.49	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(3,095,484.70)	54,574.10	-101.8%
TOTAL, REVENUES			(3,095,484.70)	54,574.10	-101.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,902.91	415,768.32	3393.0%
Noncapitalized Equipment		4400	53,356.30	188,999.18	254.2%
TOTAL, BOOKS AND SUPPLIES			65,259.21	604,767.50	826.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	21,750.54	16,000.00	-26.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,529.26	18,191.50	-31.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	257,032.59	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			305,312.39	34,191.50	-88.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	228,500.00	New
Buildings and Improvements of Buildings		6200	652,504.27	4,383,060.26	571.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	16,978.42	143,500.00	745.2%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			669,482.69	4,755,060.26	610.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,040,054.29	5,394,019.26	418.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	303.62	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	303.62	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	75,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			75,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			75,000,000.00	(303.62)	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(3,095,484.70)	54,574.10	-101.8%
5) TOTAL, REVENUES			(3,095,484.70)	54,574.10	-101.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		797,123.80	5,394,019.26	576.7%
9) Other Outgo	9000-9999	Except 7600-7699	242,930.49	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,040,054.29	5,394,019.26	418.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,135,538.99)	(5,339,445.16)	29.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	303.62	New
2) Other Sources/Uses					
a) Sources		8930-8979	75,000,000.00	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			75,000,000.00	(303.62)	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			70,864,461.01	(5,339,748.78)	-107.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,542,730.61	92,407,191.62	328.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,542,730.61	92,407,191.62	328.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,542,730.61	92,407,191.62	328.9%
2) Ending Balance, June 30 (E + F1e)			92,407,191.62	87,067,442.84	-5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	92,407,191.62	87,067,442.84	-5.8%
Capital Facilities Projects	0000	9780	*92,407,191.62*		
Capital Facilities Projects	0000	9780		*87,067,442.84*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Fund 25 – Capital Facilities Fund

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,644,176.86	2,030,000.00	-23.2%
5) TOTAL, REVENUES			2,644,176.86	2,030,000.00	-23.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	205,231.09	217,001.32	5.7%
3) Employee Benefits		3000-3999	95,589.03	109,014.70	14.0%
4) Books and Supplies		4000-4999	7,449.65	201,857.00	2609.6%
5) Services and Other Operating Expenditures		5000-5999	200,221.76	1,408,828.40	603.6%
6) Capital Outlay		6000-6999	422,732.45	1,034,395.00	144.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	254,610.01	107,897.12	-57.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,185,833.99	3,078,993.54	159.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,458,342.87	(1,048,993.54)	-171.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,458,342.87	(1,048,993.54)	-171.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,227,229.76	9,685,572.63	17.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,227,229.76	9,685,572.63	17.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,227,229.76	9,685,572.63	17.7%
2) Ending Balance, June 30 (E + F1e)			9,685,572.63	8,636,579.09	-10.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,317,465.90	8,405,329.36	-9.8%
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	368,106.73	231,249.73	-37.2%
Capital Facilities Projects	0000	9780	*368,106.73*		
Capital Facilities Projects	0000	9780		*231,249.73*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,272,568.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	(402,060.00)		
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	33,246.47		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	24,162.11		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,927,917.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	143,810.99		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,696.44		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	91,837.24		
6) TOTAL, LIABILITIES			242,344.67		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,685,572.63		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	24,162.11	0.00	-100.0%
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	121,507.75	30,000.00	-75.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(538,917.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	3,037,424.00	2,000,000.00	-34.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,644,176.86	2,030,000.00	-23.2%
TOTAL, REVENUES			2,644,176.86	2,030,000.00	-23.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	3,000.00	New
Classified Supervisors' and Administrators' Salaries		2300	136,348.68	134,998.62	-1.0%
Clerical, Technical and Office Salaries		2400	68,882.41	79,002.70	14.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			205,231.09	217,001.32	5.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	43,592.32	55,053.22	26.3%
OASDI/Medicare/Alternative		3301-3302	15,406.48	16,600.57	7.8%
Health and Welfare Benefits		3401-3402	32,643.60	32,643.60	0.0%
Unemployment Insurance		3501-3502	1,026.16	1,085.00	5.7%
Workers' Compensation		3601-3602	2,920.47	3,632.31	24.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			95,589.03	109,014.70	14.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,449.65	196,857.00	2542.5%
Noncapitalized Equipment		4400	0.00	5,000.00	New
TOTAL, BOOKS AND SUPPLIES			7,449.65	201,857.00	2609.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,911.81	117,500.00	280.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	161,719.95	1,281,328.40	692.3%
Communications		5900	7,590.00	10,000.00	31.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,221.76	1,408,828.40	603.6%
CAPITAL OUTLAY					
Land		6100	4,642.34	5,000.00	7.7%
Land Improvements		6170	24,618.00	60,915.00	147.4%
Buildings and Improvements of Buildings		6200	393,472.11	948,480.00	141.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	20,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			422,732.45	1,034,395.00	144.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	11,698.87	3,653.81	-68.8%
Other Debt Service - Principal		7439	242,911.14	104,243.31	-57.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			254,610.01	107,897.12	-57.6%
TOTAL, EXPENDITURES			1,185,833.99	3,078,993.54	159.6%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,644,176.86	2,030,000.00	-23.2%
5) TOTAL, REVENUES			2,644,176.86	2,030,000.00	-23.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		300,820.12	326,016.02	8.4%
8) Plant Services	8000-8999		630,393.86	2,645,080.40	319.6%
9) Other Outgo	9000-9999	Except 7600-7699	254,620.01	107,897.12	-57.6%
10) TOTAL, EXPENDITURES			1,185,833.99	3,078,993.54	159.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,458,342.87	(1,048,993.54)	-171.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,458,342.87	(1,048,993.54)	-171.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,227,229.76	9,685,572.63	17.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,227,229.76	9,685,572.63	17.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,227,229.76	9,685,572.63	17.7%
2) Ending Balance, June 30 (E + F1e)			9,685,572.63	8,636,579.09	-10.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,317,465.90	8,405,329.36	-9.8%
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	368,106.73	231,249.73	-37.2%
Capital Facilities Projects	0000	9780	*368,106.73*		
Capital Facilities Projects	0000	9780		*231,249.73*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	9,317,465.90	8,405,329.36
Total, Restricted Balance		9,317,465.90	8,405,329.36

Fund 35 – County Schools Facilities Fund

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,834,040.18	0.00	-100.0%
4) Other Local Revenue		8600-8799	(525,148.55)	0.00	-100.0%
5) TOTAL, REVENUES			12,308,891.63	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	22,453.16	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,954,771.76	377,874.64	-93.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,954,771.76	400,327.80	-93.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,354,119.87	(400,327.80)	-106.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,354,119.87	(400,327.80)	-106.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,947,878.92	14,301,998.79	79.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,947,878.92	14,301,998.79	79.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,947,878.92	14,301,998.79	79.9%
2) Ending Balance, June 30 (E + F1e)			14,301,998.79	13,901,670.99	-2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,161,754.48	12,883,879.84	-2.1%
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	1,140,244.31	1,017,791.15	-10.7%
Capital Facilities Projects	0000	9780	*1,140,244.31*		
Capital Facilities Projects	0000	9780		*1,017,791.15*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,898,715.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	(583,123.00)		
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	0.16		
3) Accounts Receivable		9200	50,992.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,366,584.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	64,585.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			64,585.97		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			14,301,998.79		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	12,834,040.18	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,834,040.18	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	200,700.45	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(734,009.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	8,160.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(525,148.55)	0.00	-100.0%
TOTAL, REVENUES			12,308,891.63	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	22,453.16	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	22,453.16	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,954,771.76	377,874.64	-93.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,954,771.76	377,874.64	-93.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,954,771.76	400,327.80	-93.3%

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

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,834,040.18	0.00	-100.0%
4) Other Local Revenue		8600-8799	(525,148.55)	0.00	-100.0%
5) TOTAL, REVENUES			12,308,891.63	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,954,771.76	400,327.80	-93.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,954,771.76	400,327.80	-93.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,354,119.87	(400,327.80)	-106.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,354,119.87	(400,327.80)	-106.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,947,878.92	14,301,998.79	79.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,947,878.92	14,301,998.79	79.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,947,878.92	14,301,998.79	79.9%
2) Ending Balance, June 30 (E + F1e)			14,301,998.79	13,901,670.99	-2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,161,754.48	12,883,879.84	-2.1%
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	1,140,244.31	1,017,791.15	-10.7%
Capital Facilities Projects	0000	9780	*1,140,244.31*		
Capital Facilities Projects	0000	9780		*1,017,791.15*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
7710	State School Facilities Projects	13,161,754.48	12,883,879.84
Total, Restricted Balance		13,161,754.48	12,883,879.84

Fund 40 – Special Reserve for Capital Outlay Projects

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,856,260.45	0.00	-100.0%
5) TOTAL, REVENUES			10,856,260.45	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,711,849.87	432,293.31	-74.7%
5) Services and Other Operating Expenditures		5000-5999	269,759.37	129,300.00	-52.1%
6) Capital Outlay		6000-6999	8,887,280.96	739,500.00	-91.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,868,890.20	1,301,093.31	-88.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,629.75)	(1,301,093.31)	10201.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,629.75)	(1,301,093.31)	10201.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,666,814.98	18,654,185.23	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,666,814.98	18,654,185.23	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,666,814.98	18,654,185.23	-0.1%
2) Ending Balance, June 30 (E + F1e)			18,654,185.23	17,353,091.92	-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		9740	18,638,112.21	17,337,018.90	-7.0%
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	16,073.02	16,073.02	0.0%
Capital Facilities Projects	0000	9780	*16,073.02*		
Capital Facilities Projects	0000	9780		*16,073.02*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	656,979.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	(25,713.76)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	18,624,145.15		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,838.83		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			19,258,249.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	329,550.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	274,513.24		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			604,064.21		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			18,654,185.23		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,858.18	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(31,608.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	10,877,010.27	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,856,260.45	0.00	-100.0%
TOTAL, REVENUES			10,856,260.45	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	736,519.95	175,000.00	-76.2%
Noncapitalized Equipment		4400	975,329.92	257,293.31	-73.6%
TOTAL, BOOKS AND SUPPLIES			1,711,849.87	432,293.31	-74.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	754.65	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	67,106.25	105,000.00	56.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	198,779.75	24,300.00	-87.8%
Communications		5900	3,118.72	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			269,759.37	129,300.00	-52.1%
CAPITAL OUTLAY					
Land		6100	0.00	50,000.00	New
Land Improvements		6170	300,768.02	180,000.00	-40.2%
Buildings and Improvements of Buildings		6200	8,401,949.85	329,500.00	-96.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	184,563.09	180,000.00	-2.5%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,887,280.96	739,500.00	-91.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,868,890.20	1,301,093.31	-88.0%

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

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,856,260.45	0.00	-100.0%
5) TOTAL, REVENUES			10,856,260.45	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		10,868,890.20	1,301,093.31	-88.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,868,890.20	1,301,093.31	-88.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(12,629.75)	(1,301,093.31)	10201.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,629.75)	(1,301,093.31)	10201.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,666,814.98	18,654,185.23	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,666,814.98	18,654,185.23	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,666,814.98	18,654,185.23	-0.1%
2) Ending Balance, June 30 (E + F1e)			18,654,185.23	17,353,091.92	-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		9740	18,638,112.21	17,337,018.90	-7.0%
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	16,073.02	16,073.02	0.0%
Capital Facilities Projects	0000	9780	*16,073.02*		
Capital Facilities Projects	0000	9780		*16,073.02*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	18,638,112.21	17,337,018.90
Total, Restricted Balance		18,638,112.21	17,337,018.90

Fund 51 – Bond Interest and Redemption Fund

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	79,196.88	36,266.30	-54.2%
4) Other Local Revenue		8600-8799	13,554,532.01	13,262,483.33	-2.2%
5) TOTAL, REVENUES			13,633,728.89	13,298,749.63	-2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	14,465,391.98	17,261,324.52	19.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,465,391.98	17,261,324.52	19.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(831,663.09)	(3,962,574.89)	376.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	37,619,722.92	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			37,619,722.92	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,788,059.83	(3,962,574.89)	-110.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,372,610.86	44,160,670.69	499.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,372,610.86	44,160,670.69	499.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,372,610.86	44,160,670.69	499.0%
2) Ending Balance, June 30 (E + F1e)			44,160,670.69	40,198,095.80	-9.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	44,160,670.69	40,198,095.80	-9.0%
General Obligation Bond Payments	0000	9780	*44,160,670.69*		
General Obligation Bond Payments	0000	9780		*40,198,095.80*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,521,544.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	(685,781.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	27,265,549.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	59,358.13		
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			44,160,670.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			44,160,670.69		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	79,196.88	36,266.30	-54.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			79,196.88	36,266.30	-54.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	13,467,635.96	13,057,926.00	-3.0%
Unsecured Roll		8612	135,466.10	0.00	-100.0%
Prior Years' Taxes		8613	2,592.40	1,729.89	-33.3%
Supplemental Taxes		8614	234,914.98	162,127.44	-31.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	165,897.57	40,700.00	-75.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(451,975.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,554,532.01	13,262,483.33	-2.2%
TOTAL, REVENUES			13,633,728.89	13,298,749.63	-2.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	7,170,000.00	8,100,000.00	13.0%
Bond Interest and Other Service Charges		7434	7,295,391.98	9,161,324.52	25.6%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			14,465,391.98	17,261,324.52	19.3%
TOTAL, EXPENDITURES			14,465,391.98	17,261,324.52	19.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	37,619,722.92	0.00	-100.0%
(c) TOTAL, SOURCES			37,619,722.92	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			37,619,722.92	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	79,196.88	36,266.30	-54.2%
4) Other Local Revenue		8600-8799	13,554,532.01	13,262,483.33	-2.2%
5) TOTAL, REVENUES			13,633,728.89	13,298,749.63	-2.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	14,465,391.98	17,261,324.52	19.3%
10) TOTAL, EXPENDITURES			14,465,391.98	17,261,324.52	19.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(831,663.09)	(3,962,574.89)	376.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	37,619,722.92	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			37,619,722.92	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,788,059.83	(3,962,574.89)	-110.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,372,610.86	44,160,670.69	499.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,372,610.86	44,160,670.69	499.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,372,610.86	44,160,670.69	499.0%
2) Ending Balance, June 30 (E + F1e)			44,160,670.69	40,198,095.80	-9.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	44,160,670.69	40,198,095.80	-9.0%
General Obligation Bond Payments	0000	9780	*44,160,670.69*		
General Obligation Bond Payments	0000	9780		*40,198,095.80*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Fund 63 – Other Enterprise Fund
Campus Connection & Fee Based Preschool

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	321,028.50	352,225.23	9.7%
5) TOTAL, REVENUES			321,028.50	352,225.23	9.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	386,159.80	387,561.39	0.4%
3) Employee Benefits		3000-3999	139,814.96	178,210.76	27.5%
4) Books and Supplies		4000-4999	3,256.00	12,267.83	276.8%
5) Services and Other Operating Expenses		5000-5999	7,369.96	3,741.00	-49.2%
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			536,600.72	581,780.98	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(215,572.22)	(229,555.75)	6.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	215,572.22	229,555.75	6.5%
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			215,572.22	229,555.75	6.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
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 Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
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	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	427,852.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	(16,746.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,465.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	215,572.22		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) 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			628,143.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	105,700.00		
2) TOTAL, DEFERRED OUTFLOWS			105,700.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	35,042.42		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	388.13		
4) Current Loans		9640			
5) Unearned Revenue		9650	7,133.25		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	468,000.00		
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			510,563.80		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	223,280.00		
2) TOTAL, DEFERRED INFLOWS			223,280.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,072.79	2,000.00	-67.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(17,149.00)	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	27,156.00	26,381.41	-2.9%
Other Local Revenue					
All Other Local Revenue		8699	304,948.71	323,843.82	6.2%
TOTAL, OTHER LOCAL REVENUE			321,028.50	352,225.23	9.7%
TOTAL, REVENUES			321,028.50	352,225.23	9.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	20,431.75	15,887.28	-22.2%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	247,399.46	251,572.06	1.7%
Clerical, Technical and Office Salaries		2400	24,284.70	19,116.92	-21.3%
Other Classified Salaries		2900	94,043.89	100,985.13	7.4%
TOTAL, CLASSIFIED SALARIES			386,159.80	387,561.39	0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	41,016.67	78,897.63	92.4%
OASDI/Medicare/Alternative		3301-3302	26,795.98	27,772.27	3.6%
Health and Welfare Benefits		3401-3402	64,576.48	64,003.38	-0.9%
Unemployment Insurance		3501-3502	1,930.89	1,937.75	0.4%
Workers' Compensation		3601-3602	5,494.94	5,599.73	1.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			139,814.96	178,210.76	27.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,249.94	12,267.83	445.3%
Noncapitalized Equipment		4400	1,006.06	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,256.00	12,267.83	276.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	103.08	250.00	142.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	65.23	1,291.00	1879.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	142.50	50.00	-64.9%
Professional/Consulting Services and Operating Expenditures		5800	7,049.95	2,000.00	-71.6%
Communications		5900	9.20	150.00	1530.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,369.96	3,741.00	-49.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			536,600.72	581,780.98	8.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	215,572.22	229,555.75	6.5%
(a) TOTAL, INTERFUND TRANSFERS IN			215,572.22	229,555.75	6.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			215,572.22	229,555.75	6.5%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	321,028.50	352,225.23	9.7%
5) TOTAL, REVENUES			321,028.50	352,225.23	9.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		536,600.72	581,780.98	8.4%
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			536,600.72	581,780.98	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(215,572.22)	(229,555.75)	6.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	215,572.22	229,555.75	6.5%
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			215,572.22	229,555.75	6.5%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
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 Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
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	0.00	0.00	0.0%

Fund 67 – Self Insurance Fund

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,363,748.33	25,880,498.39	15.7%
5) TOTAL, REVENUES			22,363,748.33	25,880,498.39	15.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	156,180.59	162,850.00	4.3%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	24,126,411.42	25,041,402.45	3.8%
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			24,282,592.01	25,204,252.45	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,918,843.68)	676,245.94	-135.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,918,843.68)	676,245.94	-135.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,055,256.05	7,136,412.37	-21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,055,256.05	7,136,412.37	-21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,055,256.05	7,136,412.37	-21.2%
2) Ending Net Position, June 30 (E + F1e)			7,136,412.37	7,812,658.31	9.5%
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	7,136,412.37	7,812,658.31	9.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,898,592.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	(348,284.00)		
b) in Banks		9120	883,242.12		
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	29,648.73		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	121,173.82		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			9,584,373.48		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	2,447,961.11		
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			2,447,961.11		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			7,136,412.37		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	112,530.28	40,000.00	-64.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(513,781.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	21,310,913.21	24,386,412.55	14.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,454,085.84	1,454,085.84	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,363,748.33	25,880,498.39	15.7%
TOTAL, REVENUES			22,363,748.33	25,880,498.39	15.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	156,180.59	162,850.00	4.3%
TOTAL, EMPLOYEE BENEFITS			156,180.59	162,850.00	4.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,126,411.42	25,041,402.45	3.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			24,126,411.42	25,041,402.45	3.8%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			24,282,592.01	25,204,252.45	3.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,363,748.33	25,880,498.39	15.7%
5) TOTAL, REVENUES			22,363,748.33	25,880,498.39	15.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		24,282,592.01	25,204,252.45	3.8%
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			24,282,592.01	25,204,252.45	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,918,843.68)	676,245.94	-135.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,918,843.68)	676,245.94	-135.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,055,256.05	7,136,412.37	-21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,055,256.05	7,136,412.37	-21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,055,256.05	7,136,412.37	-21.2%
2) Ending Net Position, June 30 (E + F1e)			7,136,412.37	7,812,658.31	9.5%
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	7,136,412.37	7,812,658.31	9.5%

Miscellaneous Forms

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	14,198.14	13,837.93	15,030.63	15,140.15	15,140.15	15,140.15
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	14,198.14	13,837.93	15,030.63	15,140.15	15,140.15	15,140.15
5. District Funded County Program ADA						
a. County Community Schools	1.05	1.04	1.11	1.61	1.61	1.61
b. Special Education-Special Day Class	98.77	99.05	103.96	98.70	98.70	98.70
c. Special Education-NPS/LCI						
d. Special Education Extended Year	6.62	6.62	6.97	6.62	6.62	6.62
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	106.44	106.71	112.04	106.93	106.93	106.93
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,304.58	13,944.64	15,142.67	15,247.08	15,247.08	15,247.08
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	87,322,646.97	301	31,249.35	303	87,291,397.62	305	746,161.02	852,560.43	307	86,438,837.19	309
2000 - Classified Salaries	30,501,379.57	311	461,012.29	313	30,040,367.28	315	3,175,023.20	4,619,388.97	317	25,420,978.31	319
3000 - Employee Benefits	56,858,144.73	321	2,484,287.08	323	54,373,857.65	325	1,936,552.60	2,451,211.93	327	51,922,645.72	329
4000 - Books, Supplies Equip Replace. (6500)	15,081,470.37	331	1,132,955.16	333	13,948,515.21	335	2,199,159.02	6,310,579.30	337	7,637,935.91	339
5000 - Services. . . & 7300 - Indirect Costs	22,796,647.77	341	72,250.69	343	22,724,397.08	345	738,181.79	2,493,755.43	347	20,230,641.65	349
				TOTAL	208,378,534.84	365			TOTAL	191,651,038.78	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	66,603,795.96	375
2. Salaries of Instructional Aides Per EC 41011	2100	5,700,116.49	380
3. STRS	3101 & 3102	17,417,751.40	382
4. PERS	3201 & 3202	958,194.91	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1,401,371.59	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	12,260,406.23	385
7. Unemployment Insurance	3501 & 3502	361,354.59	390
8. Workers' Compensation Insurance	3601 & 3602	1,005,097.83	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		105,708,089.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		145,811.97	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00	396
14. TOTAL SALARIES AND BENEFITS		105,562,277.03	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		55.08%	
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)	55.08%
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)	191,651,038.78
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

exluded COVID funds not used for instructional salaries, res. 1100 funds moved to to GF and onetime new high school cost

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2021-22 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	226,629,544.54
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	31,434,536.68
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	435,091.73
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,212,163.82
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	4,500,864.16
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	215,572.22
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	386,995.44
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)				8,750,687.37
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)				186,444,320.49

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		13,944.64
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,370.32

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	166,735,129.75	10,999.27
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)	166,735,129.75	10,999.27
B. Required effort (Line A.2 times 90%)	150,061,616.78	9,899.34
C. Current year expenditures (Line I.E and Line II.B)	186,444,320.49	13,370.32
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)		**2020-21 Actual**			**2021-22 Actual**	
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	128,129,860.03		128,129,860.03			127,844,644.24
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	15,157.85		15,157.85			14,304.58
ADJUSTMENTS TO PRIOR YEAR LIMIT		**Adjustments to 2020-21**			**Adjustments to 2021-22**	
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)		**2021-22 P2 Report**			**2022-23 P2 Estimate**	
1. Total K-12 ADA (Form A, Line A6)	14,304.58		14,304.58	15,247.08		15,247.08
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			14,304.58			15,247.08
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		**2021-22 Actual**			**2022-23 Budget**	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	141,540.78		141,540.78	141,541.00		141,541.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,348.49		2,348.49	2,348.00		2,348.00
4. Secured Roll Taxes (Object 8041)	20,187,938.52		20,187,938.52	20,187,939.00		20,187,939.00
5. Unsecured Roll Taxes (Object 8042)	916,122.28		916,122.28	916,122.00		916,122.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	428,882.60		428,882.60	428,883.00		428,883.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(644,878.88)		(644,878.88)	(644,879.00)		(644,879.00)
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)	227,266.54		227,266.54	227,267.00		227,267.00
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)	21,259,220.33	0.00	21,259,220.33	21,259,221.00	0.00	21,259,221.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	21,259,220.33	0.00	21,259,220.33	21,259,221.00	0.00	21,259,221.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,654,647.34			1,744,736.53
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	5,985,466.61		5,985,466.61	6,089,456.08		6,089,456.08
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	5,985,466.61	0.00	7,640,113.95	6,089,456.08	0.00	7,834,192.61
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	148,958,820.00		148,958,820.00	169,190,183.00		169,190,183.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	325,436.00		325,436.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	149,284,256.00	0.00	149,284,256.00	169,190,183.00	0.00	169,190,183.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	232,291,700.81		232,291,700.81	289,534,477.94		289,534,477.94
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(3,076,037.30)		(3,076,037.30)	250,000.00		250,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2021-22 Actual**			**2022-23 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			128,129,860.03			127,844,644.24
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9437			1.0659
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			127,844,644.24			146,557,961.57
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			21,259,220.33			21,259,221.00
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)			1,716,549.60			1,829,649.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			114,225,537.86			133,132,933.18
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			114,225,537.86			133,132,933.18
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])			(3,076,037.30)			133,425.89
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			18,183,183.03			21,392,646.89
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)			117,301,575.16			132,999,507.29
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			18,183,183.03			
b. State Subventions (Line D8)			117,301,575.16			
c. Less: Excluded Appropriations (Line C23)			7,640,113.95			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			127,844,644.24			

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	**2021-22 Actual**			**2022-23 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			127,844,644.24			146,557,961.57
12. Appropriations Subject to the Limit (Line D9d)			127,844,644.24			

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

Yolanda Balladares
Gann Contact Person

559-274-4700
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) — 5,672,755.36
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) — 166,756,264.30

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) — 3.40%

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)	9,262,068.16
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,483,978.25
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	30,000.00
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)	791,029.45
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)	178.24
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)	11,567,254.10
9.	Carry-Forward Adjustment (Part IV, Line F)	(83,157.25)
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,484,096.85
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	119,121,309.23
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	23,054,494.42
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	25,252,443.83
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,418,019.42
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	435,091.73
6.	Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,367,429.41
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)	482,602.98
10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	22,474,542.74
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)	284,608.68
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)	1,357,656.29
15.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	985,416.33
16.	Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,083,419.49
17.	Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,662,471.18
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)	204,979,505.73
C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B19)	5.64%
D.	**Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B19)	5.60%

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	11,567,254.10
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	1,160,807.76
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.25%) times Part III, Line B19); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.25%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.25%) times Part III, Line B19); zero if positive	(83,157.25)
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	(83,157.25)

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.60%
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-41,578.63) is applied to the current year calculation and the remainder ($-41,578.62) is deferred to one or more future years:	5.62%
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-27,719.08) is applied to the current year calculation and the remainder ($-55,438.17) is deferred to one or more future years:	5.63%
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	(83,157.25)

Approved indirect cost rate: 6.25%
Highest rate used in any program: 6.25%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,251,957.07	265,747.32	6.25%
01	3182	154,824.84	9,676.56	6.25%
01	3210	864,754.38	54,047.15	6.25%
01	3212	4,128,510.77	258,031.92	6.25%
01	3213	208,371.91	13,023.24	6.25%
01	3215	33,681.21	2,105.08	6.25%
01	3310	6,153,523.34	384,595.21	6.25%
01	3315	176,415.13	11,025.95	6.25%
01	3550	114,884.95	5,744.25	5.00%
01	4035	789,550.77	49,346.93	6.25%
01	4201	11,000.00	220.00	2.00%
01	6387	346,398.93	21,649.93	6.25%
01	6500	13,113,054.59	819,565.91	6.25%
01	6537	28,424.76	1,776.55	6.25%
01	6546	698,009.39	43,625.59	6.25%
01	7422	1,044,832.84	64,841.85	6.21%
01	8150	5,297,658.84	331,103.68	6.25%
01	9010	2,707,754.99	43,000.60	1.59%
11	6391	725,299.67	36,264.98	5.00%
12	5059	57,006.19	3,562.89	6.25%
12	6105	1,005,076.40	62,817.28	6.25%
13	5310	4,709,595.88	258,085.85	5.48%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		832,286.14	832,286.14
2. State Lottery Revenue	8560	2,734,484.45		1,266,710.73	4,001,195.18
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	(1,862,062.90)	1,862,062.90		0.00
6. Total Available (Sum Lines A1 through A5)		872,421.55	1,862,062.90	2,098,996.87	4,833,481.32
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	746,161.02	0.00		746,161.02
2. Classified Salaries	2000-2999	5,809.29	1,405,510.82		1,411,320.11
3. Employee Benefits	3000-3999	120,451.24	456,552.08		577,003.32
4. Books and Supplies	4000-4999	0.00		1,227,087.53	1,227,087.53
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			38,315.04	38,315.04
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)		872,421.55	1,862,062.90	1,265,402.57	3,999,887.02
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	833,594.30	833,594.30

D. COMMENTS:

Online subscriptions for instructional materials and cuplication of blackline instructional materials

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 - Direct Charged (Schedule DCC) Column 1	Direct Costs - Allocated (Schedule AC) Column 2	Direct Costs - Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	132,116,413.99	28,252,929.48	160,369,343.47	9,730,001.41		170,099,344.88
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,029,159.21	315,469.93	1,344,629.14	81,581.95		1,426,211.09
3300	Independent Study Centers	1,792,113.05	352,702.90	2,144,815.95	130,131.24		2,274,947.19
3400	Opportunity Schools	376,781.03	102,407.04	479,188.07	29,073.52		508,261.59
3550	Community Day Schools	1,009,746.46	237,483.69	1,247,230.15	75,672.51		1,322,902.66
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	3,594,072.20	244,165.50	3,838,237.70	232,875.30		4,071,113.00
4110	Regular Education, Adult	6,155.22	0.00	6,155.22	373.45		6,528.67
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	16,768.09	0.00	16,768.09	1,017.36		17,785.45
5000-5999	Special Education	27,959,308.44	2,792,711.40	30,752,019.84	1,865,800.47		32,617,820.31
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	386,995.44	0.00	386,995.44	23,479.96		410,475.40
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	435,400.74	0.00	435,400.74	26,416.83		461,817.57
8500	Child Care and Development Services	689.73	0.00	689.73	41.85		731.58
Other Costs							
----	Food Services					57,764.00	57,764.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					5,961,409.87	5,961,409.87
----	Other Outgo					5,989,959.38	5,989,959.38
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,082,360.37	1,082,360.37	680,842.56		1,763,202.93
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(360,731.00)		(360,731.00)
----	**Total General Fund and Charter Schools Funds Expenditures**	168,723,603.60	33,380,230.31	202,103,833.91	12,516,577.41	12,009,133.25	226,629,544.57

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	97,936,997.21	3,238,148.06	1,158,777.66	10,531,417.21	9,353,140.09	5,283,799.41	4,561,712.96			52,421.39	0.00	132,116,413.99
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	847,071.36	0.00	680.37	146,931.17	34,476.31	0.00	0.00			0.00	0.00	1,029,159.21
3300	Independent Study Centers	1,225,728.40	0.00	0.00	432,978.67	133,405.98	0.00	0.00			0.00	0.00	1,792,113.05
3400	Opportunity Schools	270,230.88	0.00	0.00	72,073.88	34,476.27	0.00	0.00			0.00	0.00	376,781.03
3550	Community Day Schools	736,043.63	0.00	9,294.24	156,631.81	48,743.36	0.00	0.00			59,033.42	0.00	1,009,746.46
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	3,593,904.43	167.77	0.00	0.00	0.00	0.00	0.00			0.00	0.00	3,594,072.20
4110	Regular Education, Adult	4,730.89	1,424.33	0.00	0.00	0.00	0.00	0.00			0.00	0.00	6,155.22
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	16,435.25	0.00	332.84	0.00	0.00	0.00	0.00			0.00	0.00	16,768.09
5000-5999	Special Education	18,041,023.76	657,128.80	0.00	990,968.63	7,431,970.53	838,216.72	0.00			0.00	0.00	27,959,308.44
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	163,843.52	131,301.72	11,667.96	80,182.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	386,995.44
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
8100	Community Services		0.00	217.71	0.00	0.00	0.00		435,091.73	91.30	0.00	0.00	435,400.74
8500	Child Care and Development Services	689.73	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	689.73
Total Direct Charged Costs		122,836,699.06	4,028,170.68	1,180,970.78	12,411,183.61	17,036,212.54	6,122,016.13	4,561,712.96	435,091.73	91.30	111,454.81	0.00	168,723,603.60

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	6,806,711.80	21,161,843.75	284,373.93	28,252,929.48
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	71,813.38	235,407.70	8,248.85	315,469.93
3300	Independent Study Centers	117,295.20	235,407.70	0.00	352,702.90
3400	Opportunity Schools	23,937.80	78,469.24	0.00	102,407.04
3550	Community Day Schools	53,860.04	183,094.88	528.77	237,483.69
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	244,165.50	0.00	0.00	244,165.50
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,065,231.84	1,697,551.03	29,928.53	2,792,711.40
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		155,115.63		155,115.63
- -	Child Development (Fund 12)	0.00	104,625.64	0.00	104,625.64
- -	Cafeteria (Funds 13 and 61)		822,619.10		822,619.10
Total Allocated Support Costs		8,383,015.56	24,674,134.67	323,080.08	33,380,230.31

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,367,338.11
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	30,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	9,995,992.05
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,483,978.25
5	Total Central Administration Costs in General Fund and Charter Schools Funds	12,877,308.41
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	168,723,603.60
2	Total Allocated Costs (from Form PCR, Column 2, Total)	33,380,230.31
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	202,103,833.91
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	985,416.33
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,083,419.49
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	8,070,413.14
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	10,139,248.96
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	212,243,082.87
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	6.07%

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)	57,764.00				57,764.00
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			5,961,409.87		5,961,409.87
Other Outgo (Objects 1000-7999)				5,989,959.38	5,989,959.38
Total Other Costs	57,764.00	0.00	5,961,409.87	5,989,959.38	12,009,133.25

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,708,104.02	2,333,157.32	1,600,675.36	2,741,078.85	24,389,347.72	284,786.92	323,080.09
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals **Description**							
0001 Pre-Kindergarten							
1110 Regular Education, K–12	568.70	568.70	568.70	568.70	809.05	809.05	2,689.00
3100 Alternative Schools							
3200 Continuation Schools	6.00	6.00	6.00	6.00	9.00	9.00	78.00
3300 Independent Study Centers	9.80	9.80	9.80	9.80	9.00	9.00	
3400 Opportunity Schools	2.00	2.00	2.00	2.00	3.00	3.00	
3550 Community Day Schools	4.50	4.50	4.50	4.50	7.00	7.00	5.00
3700 Specialized Secondary Programs							
3800 Career Technical Education	20.40	20.40	20.40	20.40			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	89.00	89.00	89.00	89.00	64.90	64.90	283.00
6000 ROC/P							
Other Goals **Description**							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds **Description**							
-- Adult Education (Fund 11)					6.00		
-- Child Development (Fund 12)					4.00	4.00	
-- Cafeteria (Funds 13 & 61)					31.45	31.45	
C. Total Allocation Factors	700.40	700.40	700.40	700.40	943.40	937.40	3,055.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	166,640.29	0.00	0.00	(360,731.00)				
Other Sources/Uses Detail					68,479.00	215,572.22		
Fund Reconciliation							371,907.90	369,712.32
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	5,327.69	0.00	36,264.98	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,193.69	3,619.59
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	4,593.90	0.00	66,380.17	0.00				
Other Sources/Uses Detail					0.00	68,479.00		
Fund Reconciliation							0.00	93,753.51
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(176,704.38)	258,085.85	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							7,610.48	267,450.23
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							274,513.24	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							24,162.11	6,696.44
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	274,513.24
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	142.50	0.00						
Other Sources/Uses Detail					215,572.22	0.00		
Fund Reconciliation							215,572.22	388.13
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							121,173.82	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	176,704.38	(176,704.38)	360,731.00	(360,731.00)	284,051.22	284,051.22	1,016,133.46	1,016,133.46

Governmental Funds	Assets & Deferred Outflows of Resources Object Codes 9100-9399 & 9490-9499	Liabilities & Deferred Inflows of Resources Object Codes 9500-9650 & 9690-9699	Revenues Object Codes 8000-8799	Expenditures Object Codes 1000-7499	10% Criterion	5% Criterion *for same element*	Automatic Major Fund?
General Fund							
01 General Fund	94,642,037	22,322,508	232,291,701	226,413,972	n/a	n/a	Always
Special Revenue Funds							
08 Student Activity Special Revenue Fund	969,531		1,578,623	1,357,656			
09 Charter Schools Special Revenue Fund							
10 Special Education Pass-Through Fund							
11 Adult Education Fund	923,227	79,689	1,189,000	1,041,802			
12 Child Development Fund	576,149	166,831	1,256,904	1,151,329			
13 Cafeteria Special Revenue Fund	5,117,976	705,211	10,307,317	8,409,375			
14 Deferred Maintenance Fund	6,738,781	334,409	1,986,250	3,829,454			
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							
Capital Project Funds							
21 Building Fund	92,407,411	220	(3,095,485)	1,040,054	Yes	Yes	Yes
25 Capital Facilities Fund	9,927,917	242,345	2,644,177	1,185,834			
30 State School Building Lease-Purchase Fund							
35 County School Facilities Fund	14,366,585	64,586	12,308,892	5,954,772			
40 Special Reserve Fund for Capital Outlay Projects	19,258,249	604,064	10,856,260	10,868,890			
49 Capital Project Fund for Blended Component Units							
Debt Service Funds							
51 Bond Interest and Redemption Fund	44,160,671		13,633,729	14,465,392	Yes	Yes	Yes
52 Debt Service Fund for Blended Component Units							
53 Tax Override Fund							
56 Debt Service Fund							
Permanent Funds							
57 Foundation Permanent Fund							
Total Governmental Funds	289,088,534	24,519,863	284,957,368	275,718,530			
10% of Total Governmental Funds	28,908,853	2,451,986	28,495,737	27,571,853			

Enterprise Funds	Assets & Deferred Outflows of Resources Object Codes 9100-9499	Liabilities & Deferred Inflows of Resources Object Codes 9500-9699	Revenues Object Codes 8000-8799	Expenses Object Codes 1000-7399	10% Criterion	5% Criterion	Automatic Major Fund?
61 Cafeteria Enterprise Fund							
62 Charter Schools Enterprise Fund							
63 Other Enterprise Fund	733,844	733,844	321,029	536,601	Yes		
Total Enterprise Funds	733,844	733,844	321,029	536,601			
10% of Total Enterprise Funds	73,384	73,384	32,103	53,660			
Total Governmental & Enterprise Funds	289,822,378	25,253,707	285,278,397	276,255,131			
5% of Total Gov'tl & Enterprise Funds	14,491,119	1,262,685	14,263,920	13,812,757			

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
	UNDUPLICATED PUPIL COUNT								1,684
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,406,203.15	0.00	425,714.60	0.00	387,835.99	8,958,832.62		12,178,586.36
2000-2999	Classified Salaries	699,212.71	0.00	0.00	0.00	274,856.09	3,599,784.51		4,573,853.31
3000-3999	Employee Benefits	1,500,492.73	0.00	196,198.34	0.00	308,958.08	6,196,752.38		8,202,401.53
4000-4999	Books and Supplies	128,626.29	0.00	1,946.53	0.00	8,500.74	46,788.94		185,862.50
5000-5999	Services and Other Operating Expenditures	1,125,827.92	0.00	2,564.44	0.00	1,080.02	1,689,132.36		2,818,604.74
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	5,860,362.80	0.00	626,423.91	0.00	981,230.92	20,491,290.81	0.00	27,959,308.44
7310	Transfers of Indirect Costs	1,260,589.21	0.00	0.00	0.00	0.00	0.00		1,260,589.21
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	2,792,711.46							2,792,711.46
	Total Indirect Costs and PCR Allocations	4,053,300.67	0.00	0.00	0.00	0.00	0.00	0.00	4,053,300.67
	TOTAL COSTS	9,913,663.47	0.00	626,423.91	0.00	981,230.92	20,491,290.81	0.00	32,012,609.11
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	293,929.29	0.00	0.00	0.00	302,635.03	823.57		597,387.89
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	274,856.09	3,533,073.22		3,807,929.31
3000-3999	Employee Benefits	100,020.73	0.00	0.00	0.00	240,386.46	1,849,449.18		2,189,856.37
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	389.97	0.00	0.00	0.00	0.00	163,865.90		164,255.87
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	394,339.99	0.00	0.00	0.00	817,877.58	5,547,211.87	0.00	6,759,429.44
7310	Transfers of Indirect Costs	395,621.16	0.00	0.00	0.00	0.00	0.00		395,621.16
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	395,621.16	0.00	0.00	0.00	0.00	0.00	0.00	395,621.16
	TOTAL BEFORE OBJECT 8980	789,961.15	0.00	0.00	0.00	817,877.58	5,547,211.87	0.00	7,155,050.60
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								3,603,150.63
	TOTAL COSTS								3,551,899.97

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,112,273.86	0.00	425,714.60	0.00	85,200.96	8,958,009.05		11,581,198.47
2000-2999	Classified Salaries	699,212.71	0.00	0.00	0.00	0.00	66,711.29		765,924.00
3000-3999	Employee Benefits	1,400,472.00	0.00	196,198.34	0.00	68,571.62	4,347,303.20		6,012,545.16
4000-4999	Books and Supplies	128,626.29	0.00	1,946.53	0.00	8,500.74	46,788.94		185,862.50
5000-5999	Services and Other Operating Expenditures	1,125,437.95	0.00	2,564.44	0.00	1,080.02	1,525,266.46		2,654,348.87
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
	Total Direct Costs	5,466,022.81	0.00	626,423.91	0.00	163,353.34	14,944,078.94	0.00	21,199,879.00
7310	Transfers of Indirect Costs	864,968.05	0.00	0.00	0.00	0.00	0.00		864,968.05
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	2,792,711.46							2,792,711.46
	Total Indirect Costs and PCR Allocations	3,657,679.51	0.00	0.00	0.00	0.00	0.00	0.00	3,657,679.51
	TOTAL BEFORE OBJECT 8980	9,123,702.32	0.00	626,423.91	0.00	163,353.34	14,944,078.94	0.00	24,857,558.51
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								3,603,150.63
	TOTAL COSTS								28,460,709.14
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	1,763,169.80	0.00	0.00	0.00	8,100.00	640,742.38		2,412,012.18
2000-2999	Classified Salaries	575,233.60	0.00	0.00	0.00	0.00	14,417.17		589,650.77
3000-3999	Employee Benefits	970,533.69	0.00	0.00	0.00	273.24	192,221.73		1,163,028.66
4000-4999	Books and Supplies	30,509.57	0.00	0.00	0.00	926.78	15,386.57		46,822.92
5000-5999	Services and Other Operating Expenditures	510,806.45	0.00	0.00	0.00	0.00	238.91		511,045.36
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	3,850,253.11	0.00	0.00	0.00	9,300.02	863,006.76	0.00	4,722,559.89
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,850,253.11	0.00	0.00	0.00	9,300.02	863,006.76	0.00	4,722,559.89
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								3,603,150.63
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)								8,042,198.84
	TOTAL COSTS								16,367,909.36

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

2020-21 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	24,667,845.42	13,852,310.34
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)	24,667,845.42	13,852,310.34

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	1,661.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2020-21 Unduplicated Pupil Count, Adjusted for 2021-22 MOE Calculation (Line C1 plus Line C2)	1,661.00

SELPA: Fresno County (BE)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Fresno County (BE)

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

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			

If (b) is less than (a).

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

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

SELPA: Fresno County (BE)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

	Column A Actual Expenditures (LE-CY Worksheet) FY 2021-22	Column B Actual Expenditures Comparison Year FY 2020-21	Column C Difference (A - 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	32,012,609.11		
b. Less: Expenditures paid from federal sources	3,551,899.97		
c. Expenditures paid from state and local sources	28,460,709.14	24,667,845.42	
Add/Less: Adjustments required for MOE calculation		(2,639,588.19)	
Comparison year's expenditures, adjusted for MOE calculation		22,028,257.23	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	28,460,709.14	22,028,257.23	6,432,451.91

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

	Actual FY 2021-22	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	32,012,609.11		
b. Less: Expenditures paid from federal sources	3,551,899.97		
c. Expenditures paid from state and local sources	28,460,709.14	24,667,845.42	
Add/Less: Adjustments required for MOE calculation		(2,639,588.19)	
Comparison year's expenditures, adjusted for MOE calculation		22,028,257.23	
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	28,460,709.14	22,028,257.23	
d. Special education unduplicated pupil count	1,684	1,661	
e. Per capita state and local expenditures (A2c/A2d)	16,900.66	13,262.05	3,638.61

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 County (BE)

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	16,367,909.36	13,852,310.34	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		13,852,310.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	16,367,909.36	13,852,310.34	2,515,599.02

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	16,367,909.36	13,852,310.34	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		13,852,310.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	16,367,909.36	13,852,310.34	
b. Special education unduplicated pupil count	1,684	1,661	
c. Per capita local expenditures (B2a/B2b)	9,719.66	8,339.74	1,379.92

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.

YOLANDA BALLADARES
Contact Name

559-274-4700 X12106
Telephone Number

DIRECTOR OF FISCAL SERVICES
Title

YBALLADARES@CENTRALUSD.K12.CA.US
Email Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,684
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,610,773.69	0.00	463,603.68	0.00	420,210.50	9,299,627.46		12,794,215.33
2000-2999	Classified Salaries	782,119.26	0.00	0.00	0.00	317,725.63	3,918,421.36		5,018,266.25
3000-3999	Employee Benefits	1,675,625.37	0.00	209,781.04	0.00	390,102.01	6,870,710.43		9,146,218.85
4000-4999	Books and Supplies	440,234.63	0.00	4,900.00	0.00	1,326,755.17	32,972.00		1,804,861.80
5000-5999	Services and Other Operating Expenditures	1,170,315.00	0.00	2,676.00	0.00	1,100.00	1,441,986.80		2,616,077.80
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	2,177,826.82	0.00	0.00	0.00	0.00	0.00		2,177,826.82
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	8,856,894.77	0.00	680,960.72	0.00	2,455,893.31	21,563,718.05	0.00	33,557,466.85
7310	Transfers of Indirect Costs	1,218,997.44	0.00	0.00	0.00	73,978.83	0.00		1,292,976.27
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,218,997.44	0.00	0.00	0.00	73,978.83	0.00	0.00	1,292,976.27
	TOTAL COSTS	10,075,892.21	0.00	680,960.72	0.00	2,529,872.14	21,563,718.05	0.00	34,850,443.12
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,290,409.60	0.00	463,603.68	0.00	89,477.75	9,299,627.46		12,143,118.49
2000-2999	Classified Salaries	782,119.26	0.00	0.00	0.00	0.00	179,476.57		961,595.83
3000-3999	Employee Benefits	1,554,024.72	0.00	209,781.04	0.00	64,241.14	4,760,098.40		6,588,145.30
4000-4999	Books and Supplies	412,234.63	0.00	4,900.00	0.00	1,326,755.17	32,972.00		1,776,861.80
5000-5999	Services and Other Operating Expenditures	1,169,915.00	0.00	2,676.00	0.00	1,100.00	1,407,468.00		2,581,159.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	2,177,826.82	0.00	0.00	0.00	0.00	0.00		2,177,826.82
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	8,386,530.03	0.00	680,960.72	0.00	1,481,574.06	15,679,642.43	0.00	26,228,707.24
7310	Transfers of Indirect Costs	821,843.78	0.00	0.00	0.00	73,978.83	0.00		895,822.61
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	821,843.78	0.00	0.00	0.00	73,978.83	0.00	0.00	895,822.61
	TOTAL BEFORE OBJECT 8980	9,208,373.81	0.00	680,960.72	0.00	1,555,552.89	15,679,642.43	0.00	27,124,529.85
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								4,254,598.07
	TOTAL COSTS								31,379,127.92

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	1,922,721.75	0.00	0.00	0.00	0.00	523,758.48		2,446,480.23
2000-2999	Classified Salaries	653,641.25	0.00	0.00	0.00	0.00	16,195.35		669,836.60
3000-3999	Employee Benefits	1,136,845.65	0.00	0.00	0.00	0.00	216,907.28		1,353,752.93
4000-4999	Books and Supplies	36,892.50	0.00	0.00	0.00	21,000.00	5,101.00		62,993.50
5000-5999	Services and Other Operating Expenditures	498,900.00	0.00	0.00	0.00	0.00	300.00		499,200.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	2,177,826.82	0.00	0.00	0.00	0.00	0.00		2,177,826.82
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	6,426,827.97	0.00	0.00	0.00	21,000.00	762,262.11	0.00	7,210,090.08
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	6,426,827.97	0.00	0.00	0.00	21,000.00	762,262.11	0.00	7,210,090.08
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								4,254,598.07
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)								8,903,111.25
	TOTAL COSTS								20,367,799.40

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,684
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,406,203.15	0.00	425,714.60	0.00	387,835.99	8,958,832.62		12,178,586.36
2000-2999	Classified Salaries	699,212.71	0.00	0.00	0.00	274,856.09	3,599,784.51		4,573,853.31
3000-3999	Employee Benefits	1,500,492.73	0.00	196,198.34	0.00	308,958.08	6,196,752.38		8,202,401.53
4000-4999	Books and Supplies	128,626.29	0.00	1,946.53	0.00	8,500.74	46,788.94		185,862.50
5000-5999	Services and Other Operating Expenditures	1,125,827.92	0.00	2,564.44	0.00	1,080.02	1,689,132.36		2,818,604.74
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	5,860,362.80	0.00	626,423.91	0.00	981,230.92	20,491,290.81	0.00	27,959,308.44
7310	Transfers of Indirect Costs	1,260,589.21	0.00	0.00	0.00	0.00	0.00		1,260,589.21
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)	2,792,711.46							2,792,711.46
	Total Indirect Costs	1,260,589.21	0.00	0.00	0.00	0.00	0.00	0.00	1,260,589.21
	TOTAL COSTS	7,120,952.01	0.00	626,423.91	0.00	981,230.92	20,491,290.81	0.00	29,219,897.65
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	293,929.29	0.00	0.00	0.00	302,635.03	823.57		597,387.89
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	274,856.09	3,533,073.22		3,807,929.31
3000-3999	Employee Benefits	100,020.73	0.00	0.00	0.00	240,386.46	1,849,449.18		2,189,856.37
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	389.97	0.00	0.00	0.00	0.00	163,865.90		164,255.87
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	394,339.99	0.00	0.00	0.00	817,877.58	5,547,211.87	0.00	6,759,429.44
7310	Transfers of Indirect Costs	395,621.16	0.00	0.00	0.00	0.00	0.00		395,621.16
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	395,621.16	0.00	0.00	0.00	0.00	0.00	0.00	395,621.16
	TOTAL BEFORE OBJECT 8980	789,961.15	0.00	0.00	0.00	817,877.58	5,547,211.87	0.00	7,155,050.60
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								3,603,150.63
	TOTAL COSTS								3,551,899.97

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,112,273.86	0.00	425,714.60	0.00	85,200.96	8,958,009.05		11,581,198.47
2000-2999	Classified Salaries	699,212.71	0.00	0.00	0.00	0.00	66,711.29		765,924.00
3000-3999	Employee Benefits	1,400,472.00	0.00	196,198.34	0.00	68,571.62	4,347,303.20		6,012,545.16
4000-4999	Books and Supplies	128,626.29	0.00	1,946.53	0.00	8,500.74	46,788.94		185,862.50
5000-5999	Services and Other Operating Expenditures	1,125,437.95	0.00	2,564.44	0.00	1,080.02	1,525,266.46		2,654,348.87
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	5,466,022.81	0.00	626,423.91	0.00	163,353.34	14,944,078.94	0.00	21,199,879.00
7310	Transfers of Indirect Costs	864,968.05	0.00	0.00	0.00	0.00	0.00		864,968.05
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)	2,792,711.46							2,792,711.46
	Total Indirect Costs	864,968.05	0.00	0.00	0.00	0.00	0.00	0.00	864,968.05
	TOTAL BEFORE OBJECT 8980	6,330,990.86	0.00	626,423.91	0.00	163,353.34	14,944,078.94	0.00	22,064,847.05
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								3,603,150.63
	TOTAL COSTS								25,667,997.68
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	1,763,169.80	0.00	0.00	0.00	8,100.00	640,742.38		2,412,012.18
2000-2999	Classified Salaries	575,233.60	0.00	0.00	0.00	0.00	14,417.17		589,650.77
3000-3999	Employee Benefits	970,533.69	0.00	0.00	0.00	273.24	192,221.73		1,163,028.66
4000-4999	Books and Supplies	30,509.57	0.00	0.00	0.00	926.78	15,386.57		46,822.92
5000-5999	Services and Other Operating Expenditures	510,806.45	0.00	0.00	0.00	0.00	238.91		511,045.36
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	3,850,253.11	0.00	0.00	0.00	9,300.02	863,006.76	0.00	4,722,559.89
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,850,253.11	0.00	0.00	0.00	9,300.02	863,006.76	0.00	4,722,559.89
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								3,603,150.63
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)								8,042,198.84
	TOTAL COSTS								16,367,909.36

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

SELPA: Fresno County (BE)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Fresno County (BE)

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

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

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

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)		

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

SELPA: Fresno County (BE)

SECTION 3

	Column A Budgeted Amounts (LB-B Worksheet) FY 2022-23	Column B Actual Expenditures Comparison Year FY 2021-22	Column C Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	34,850,443.12		
b. Less: Expenditures paid from federal sources	3,471,315.20		
c. Expenditures paid from state and local sources	31,379,127.92	28,460,709.14	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(2,792,711.46)	
Comparison year's expenditures, adjusted for MOE calculation		25,667,997.68	
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	31,379,127.92	25,667,997.68	5,711,130.24

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

	Budgeted Amounts FY 2022-23	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	34,850,443.12		
b. Less: Expenditures paid from federal sources	3,471,315.20		
c. Expenditures paid from state and local sources	31,379,127.92	28,460,709.14	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(2,792,711.46)	
Comparison year's expenditures, adjusted for MOE calculation		25,667,997.68	
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	31,379,127.92	25,667,997.68	
d. Special education unduplicated pupil count	1684	1684	
e. Per capita state and local expenditures (A2c/A2d)	18,633.69	15,242.28	3,391.41

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 County (BE)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2022-23	Comparison Year FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	20,367,799.40	16,367,909.36	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		16,367,909.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	20,367,799.40	16,367,909.36	3,999,890.04

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

	Budget FY 2022-23	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	20,367,799.40	16,367,909.36	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		16,367,909.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	20,367,799.40	16,367,909.36	
b. Special education unduplicated pupil count	1,684	1,684	
c. Per capita local expenditures (B2a/B2b)	12,094.89	9,719.66	2,375.23

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.

YOLANDA BALLADARES
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CAT Forms

FISCAL YEAR PERIOD: July 1, 2021- June 30, 2022
SCHEDULE OF FEDERAL GRANTS

SUBJECT TO DEFERRED REVENUE

FEDERAL PROGRAM NAME	TITLE I- A	Migrant	Migrant	CSI- ESSA School Improvement	Elementary and Secondary School Emergency Relief	Elementary and Secondary School Emergency Relief II	Elementary and Secondary School Emergency Relief III	Elementary and Secondary School Emergency Relief II Learning Loss	Governor's Emergency Education Relief
FEDERAL CATALOG NUMBER	84.010	84.011	84.011	84.010	84.425	84.425	84.425U	84.425U	84.425C
RESOURCE CODE	3010	3060	3061	3182	3210	3212	3213	3214	3215
REVENUE 0BJECT	8290	8285	8285	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (If any)	Basic Grants	Regular	Summer	ESSA CSI	ESSER	ESSER II	ESSER III	ESSER III Learning Loss	GEER
AWARD									
1. Prior Year Carryover & PY Deferred Revenue	2,595,384.99	0.00	0.00	1,410,284.91	918,401.53	15,516,968.23	32,166,290.00	8,041,573.00	35,786.29
2. a. Current Year Award	6,154,847.00	86,400.00	28,800.00	829,930.00	400.00	(16,886.00)	81,104.00	20,276.00	0.00
2. b. Transferability (NCLB/ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. c. Adjusted Current Year Award (sum lines 2a & 2b)	6,154,847.00	86,400.00	28,800.00	829,930.00	400.00	(16,886.00)	81,104.00	20,276.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award	8,750,231.99	86,400.00	28,800.00	2,240,214.91	918,801.53	15,500,082.23	32,247,394.00	8,061,849.00	35,786.29
REVENUES									
5) Revenue Deferred From Prior Year	0.00	0.00	0.00	347,670.00	0.00	0.00	0.00	0.00	0.00
6) Cash Recieved in Current Year	3,744,187.99	13,457.66	0.00	57,884.34	918,801.53	3,181,822.23	3,224,739.20	1,731,363.80	35,786.29
7) Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8) Total Available Revenue (sum lines 5,6 &7)	3,744,187.99	13,457.66	0.00	405,554.34	918,801.53	3,181,822.23	3,224,739.20	1,731,363.80	35,786.29
EXPENDITURES									
9) Donor-Authorized Expenditures	5,208,402.20	15,969.09	0.00	589,268.70	918,801.53	9,224,438.50	1,455,007.93	2,653,075.67	35,786.29
10) Non-Donor-Authorized (excess of total award)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11) Total Program Expenditures (line 9 plus line 10)	5,208,402.20	15,969.09	0.00	589,268.70	918,801.53	9,224,438.50	1,455,007.93	2,653,075.67	35,786.29
ACCRUALS AND CARRYOVER AMOUNTS									
12) Amounts included in line 6 for prior year adjustments		0.00							
(enter opposite of GL entry, i.e., positive is entered as negative)									
13) Calculated Sum (line 5+line 6+line 12 minus line 9)	(1,464,214.21)	(2,511.43)	0.00	(183,714.36)	0.00	(6,042,616.27)	1,769,731.27	(921,711.87)	0.00
13A) DEFERRED REVENUE	0.00	0.00	0.00	385,030.00	0.00	0.00	1,769,731.27	0.00	0.00
13B) ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13C) ACCOUNTS RECEIVABLE	(1,464,214.21)	(2,511.43)	0.00	(361,261.36)	0.00	(6,042,616.27)	0.00	(921,711.87)	0.00
14) UNUSED GRANT AWARD Calculation	3,541,829.79	70,430.91	28,800.00	1,650,946.21	0.00	6,275,643.73	30,792,386.07	5,408,773.33	0.00
15) If Carryover is allowed, enter amount here	3,541,829.79	0.00	0.00	1,650,946.21	0.00	6,275,643.73	30,792,386.07	5,408,773.33	0.00
16) Reconcilation of Revenue	5,208,402.20	15,969.09	0.00	381,785.70	918,801.53	9,224,438.50	1,455,007.93	2,653,075.67	35,786.29

FISCAL YEAR PERIOD: July 1, 2021- June 30, 2022
SCHEDULE OF FEDERAL GRANTS

SUBJECT TO DEFERRED REVENUE

FEDERAL PROGRAM NAME	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	Expanded Learning Opportunities (ELO) Grant GEER II	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	Spec. Ed Idea	Spec. Ed. IDEA - Preschool	Career Tech Ed. Secondary	CAREER TECH ED ADULT
FEDERAL CATALOG NUMBER	84.425	84.425	84.425	84.425	84.027	84.173	84.048	84.048
RESOURCE CODE	3216	3217	3218	3219	3310	3315	3550	3555
REVENUE 0BJECT	8290	8290	8290	8290	8181	8182	8290	8290
LOCAL DESCRIPTION (If any)	ELO-GEER	ELO-GEER	ELO-GEER	ELO-GEER	Basic Local	Sec 619	Perkins Sec 131	Adult Ed. Fund 1100
AWARD								
1. Prior Year Carryover & PY Deferred Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,761.48)
2. a. Current Year Award	1,651,913.00	379,129.00	1,076,856.00	1,856,314.00	3,023,686.00	98,723.00	175,264.00	22,374.00
2. b. Transferability (NCLB/ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. c. Adjusted Current Year Award (sum lines 2a & 2b)	1,651,913.00	379,129.00	1,076,856.00	1,856,314.00	3,023,686.00	98,723.00	175,264.00	22,374.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	3,514,432.55	88,718.08	0.00	0.00
4. Total Available Award	1,651,913.00	379,129.00	1,076,856.00	1,856,314.00	6,538,118.55	187,441.08	175,264.00	19,612.52
REVENUES								
5) Revenue Deferred From Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6) Cash Recieved in Current Year	412,978.00	94,782.00	269,214.00	464,079.00	0.00	0.00	8,451.06	1,009.02
7) Contributed Matching Funds	0.00	0.00	0.00	0.00	3,514,432.55	88,718.08	0.00	0.00
8) Total Available Revenue (sum lines 5,6 &7)	412,978.00	94,782.00	269,214.00	464,079.00	3,514,432.55	88,718.08	8,451.06	1,009.02
EXPENDITURES								
9) Donor-Authorized Expenditures	654,385.35	53,710.00	607,035.81	1,856,314.00	6,538,118.55	187,441.08	120,629.20	22,374.00
10) Non-Donor-Authorized (excess of total award)	0.00	0.00	0.00	0.00			0.00	(2,761.48)
11) Total Program Expenditures (line 9 plus line 10)	654,385.35	53,710.00	607,035.81	1,856,314.00	6,538,118.55	187,441.08	120,629.20	19,612.52
ACCRUALS AND CARRYOVER AMOUNTS								
12) Amounts included in line 6 for prior year adjustments (enter opposite of GL entry, i.e., positive is entered as negative)								
13) Calculated Sum (line 5+line 6+line 12 minus line 9)	(241,407.35)	41,072.00	(337,821.81)	(1,392,235.00)	(3,023,686.00)	(98,723.00)	(112,178.14)	(21,364.98)
13A) DEFERRED REVENUE	0.00	41,072.00	0.00	0.00	0.00	0.00	0.00	0.00
13B) ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13C) ACCOUNTS RECEIVABLE	(241,407.35)	0.00	(337,821.81)	(1,392,235.00)	(3,023,686.00)	(98,723.00)	(112,178.14)	(21,364.98)
14) UNUSED GRANT AWARD Calculation	997,527.65	325,419.00	469,820.19	0.00	0.00	0.00	54,634.80	(2,761.48)
15) If Carryover is allowed, enter amount here	997,527.65	325,419.00	469,820.19	0.00	0.00	0.00	0.00	(2,761.48)
16) Reconcilation of Revenue	654,385.35	53,710.00	607,035.81	1,856,314.00	3,023,686.00	98,723.00	120,629.20	22,374.00

FISCAL YEAR PERIOD: July 1, 2021- June 30, 2022
SCHEDULE OF FEDERAL GRANTS

SUBJECT TO DEFERRED REVENUE

FEDERAL PROGRAM NAME	Adult Basic Education & ELA	Adult Secondary Education	ADULT ED-ENG LIT & CIVIC ED	Title II, A	Title IV	Title III	Title III	ARP Homeless Children and Youth II	TOTAL
FEDERAL CATALOG NUMBER	84.002A	84.002	84.002A	84.367	84.424	84.365	84.365	84.425	
RESOURCE CODE	3905	3913	3926	4035	4127	4201	4203	5634	
REVENUE 0BJECT	8290	8290	8290	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (If any)	Adult Ed. Fund 1100	Adult Ed. Fund 1100	Adult Ed. Fund 1100	Imp teacher Quality	ESSA	ISP	ESEA	ARP	
AWARD									
1. Prior Year Carryover & PY Deferred Revenue	0.00	0.00	0.00	1,356,371.12	521,038.00	32,588.00	198,216.41	0.00	62,790,141.00
2. a. Current Year Award	58,358.00	108,306.00	26,068.00	740,256.00	404,363.00	2,593.00	286,229.00	93,212.00	17,188,515.00
2. b. Transferability (NCLB/ESSA)	0.00	0.00	0.00	106,481.00	(106,481.00)	0.00	0.00	0.00	0.00
2. c. Adjusted Current Year Award (sum lines 2a & 2b)	58,358.00	108,306.00	26,068.00	846,737.00	297,882.00	2,593.00	286,229.00	93,212.00	17,188,515.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,603,150.63
4. Total Available Award	58,358.00	108,306.00	26,068.00	2,203,108.12	818,920.00	35,181.00	484,445.41	93,212.00	83,581,806.63
REVENUES									0.00
5) Revenue Deferred From Prior Year	0.00	0.00	0.00	195,525.12	0.00	10,863.00	0.00	0.00	554,058.12
6) Cash Recieved in Current Year	35,836.00	51,048.08	0.00	1,449,118.00	0.00	11,648.00	127,585.41	23,303.00	15,857,094.61
7) Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,603,150.63
8) Total Available Revenue (sum lines 5,6 &7)	35,836.00	51,048.08	0.00	1,644,643.12	0.00	22,511.00	127,585.41	23,303.00	20,014,303.36
EXPENDITURES									0.00
9) Donor-Authorized Expenditures	58,358.00	108,306.00	26,068.00	1,171,647.70	0.00	11,220.00	133,285.08	0.00	31,649,642.68
10) Non-Donor-Authorized (excess of total award)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,761.48)
11) Total Program Expenditures (line 9 plus line 10)	58,358.00	108,306.00	26,068.00	1,171,647.70	0.00	11,220.00	133,285.08	0.00	31,646,881.20
ACCRUALS AND CARRYOVER AMOUNTS									0.00
12) Amounts included in line 6 for prior year adjustments						0.00	0.00	0.00	0.00
(enter opposite of GL entry, i.e., positive is entered as negative)									0.00
13) Calculated Sum (line 5+line 6+line 12 minus line 9)	(22,522.00)	(57,257.92)	(26,068.00)	472,995.42	0.00	11,291.00	(5,699.67)	23,303.00	(11,635,339.32)
13A) DEFERRED REVENUE	0.00	0.00	0.00	477,401.42	0.00	11,291.00	0.00	23,303.00	2,707,828.69
13B) ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13C) ACCOUNTS RECEIVABLE	(22,522.00)	(57,257.92)	(26,068.00)	(4,406.00)	0.00	0.00	(5,699.67)	0.00	(14,135,685.01)
14) UNUSED GRANT AWARD Calculation	0.00	0.00	0.00	1,031,460.42	818,920.00	23,961.00	351,160.33	93,212.00	52,762,093.95
15) If Carryover is allowed, enter amount here	0.00	0.00	0.00	1,031,460.42	818,920.00	23,961.00	351,160.33	93,212.00	52,608,228.24
16) Reconcilation of Revenue	58,358.00	108,306.00	26,068.00	1,171,647.70	0.00	11,220.00	133,285.08	0.00	27,839,009.05

FISCAL YEAR PERIOD: July 1, 2021- June 30, 2022

SCHEDULE OF STATE GRANTS SUBJECT

TO DEFERRED REVENUE

STATE PROGRAM NAME	California State Preschool Program	Prekindergarten (UPK) Planning and Implementation	Technical Education Incentive Grant	Spec. Ed. Proj. Workability	Career Technical Education Incentive	In Person Instruction Grant	TOTAL
STATE PCA NUMBER	23038	25593	25306	23011	23068	25560	
RESOURCE CODE	6105	6053	6387	6520	7010	7422	
REVENUE 0BJECT	8530	8590	8590	8677	8590	8590	
LOCAL DESCRIPTION (If any)	Child Dev Fund 1200	GF	CTE	Workability		IPI	
AWARD							0.00
1. Prior Year Carryover	0.00	0.00	275,704.48	0.00	800.00	1,403,738.85	1,680,243.33
2. a. Current Year Award	1,067,893.68	315,605.00	383,430.00	18,664.00	32,837.00	0.00	1,818,429.68
2. b. Other Adjustments	68,479.00	0.00	0.00	3,289.52	0.00	0.00	71,768.52
2. c. Adjusted Current Year Award (sum lines 2a & 2b)	1,136,372.68	315,605.00	383,430.00	21,953.52	32,837.00	0.00	1,890,198.20
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	32,262.65	0.00	32,262.65
4. Total Available Award	1,136,372.68	315,605.00	659,134.48	21,953.52	65,899.65	1,403,738.85	3,602,704.18
REVENUES							0.00
5) Revenue Deferred From Prior Year	0.00	0.00	233,100.48	3,289.52	800.00	0.00	237,190.00
6) Cash Recieved in Current Year	997,245.74	309,641.00	383,430.00	0.00	32,837.00	1,403,738.85	3,126,892.59
7) Contributed Matching Funds	0.00	0.00	0.00	0.00	32,262.54	0.00	32,262.54
8) Total Available Revenue (sum lines 5,6 &7)	997,245.74	309,641.00	616,530.48	3,289.52	65,899.54	1,403,738.85	3,396,345.13
EXPENDITURES							0.00
9) Donor-Authorized Expenditures	1,136,372.68	0.00	521,027.06	13,418.40	64,531.06	1,403,738.85	3,139,088.05
10) Non-Donor-Authorized (excess of total award)	0.00	0.00	0.00		0.00		0.00
11) Total Program Expenditures (line 9 plus line 10)	1,136,372.68	0.00	521,027.06	13,418.40	64,531.06	1,403,738.85	3,139,088.05
ACCRUALS AND CARRYOVER AMOUNTS							0.00
12) Amounts included in line 6 for prior year adjustments		0.00	0.00		0.00		0.00
(enter opposite of GL entry, i.e., positive is entered as negative)							0.00
13) Calculated Sum (line 5+line 6+line 12 minus line 9)	(139,126.94)	309,641.00	95,503.42	(10,128.88)	1,368.48	0.00	257,257.08
13A) DEFERRED REVENUE	0.00	309,641.00	95,503.42	0.00	1,368.48	0.00	406,512.90
13B) ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13C) ACCOUNTS RECEIVABLE	(139,126.94)	0.00	0.00	(10,128.88)	0.00	0.00	(149,255.82)
14) UNUSED GRANT AWARD Calculation	0.00	315,605.00	138,107.42	8,535.12	1,368.59	0.00	463,616.13
15) If Carryover is allowed, enter amount here	0.00	315,605.00	138,107.42	0.00	800.00	0.00	454,512.42
16) Reconcilation of Revenue	1,136,372.68	0.00	521,027.06	13,418.40	32,268.52	1,403,738.85	3,106,825.51

FISCAL YEAR PERIOD: July 1, 2021- June 30, 2022

SCHEDULE OF STATE GRANTS SUBJECT TO DEFERRED REVENUE

STATE PROGRAM NAME	LEA's	ECF Emergency Connectivity Fund	Sate Water Resource	Fresno Regional Occupational Program	Discretionary	Invoices/Facilities and Security	Fresno State K-16 Collabrative	Totals
RESOURCE CODE	9010	9015	9018	9023	9031	9034	9038	
REVENUE 0BJECT	8699	8699	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (If any)	ASP	omni		ROP			ROP	
AWARD								
1. Prior Year Carryover	0.00	0.00	0.00	0.00	120,575.25	1,567.99	0.00	122,143.24
2. a. Current Year Award	379,468.92	2,043,280.00	0.00	42,313.39	36,152.22	30,151.21	223,307.97	2,754,673.71
2. b. Flexibility Transfers (Mega-Item, Education Block Grant)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. c. Adjusted Current Year Award (sum lines 2a & 2b)	379,468.92	2,043,280.00	0.00	42,313.39	36,152.22	30,151.21	223,307.97	2,754,673.71
3. Required Matching Funds/Other	234,762.90	988.00	398,156.32	555,214.94	0.00	0.00	0.00	1,189,122.16
4. Total Available Award	614,231.82	2,044,268.00	398,156.32	597,528.33	156,727.47	31,719.20	223,307.97	4,065,939.11
REVENUES								0.00
5) Revenue Deferred From Prior Year	0.00	0.00	0.00	0.00	120,575.25	1,567.99	0.00	122,143.24
6) Cash Recieved in Current Year	379,468.92	783,280.00	0.00	42,313.39	15,399.13	30,151.21	0.00	1,250,612.65
7) Contributed Matching Funds	234,762.90	988.00	398,156.32	555,214.94	0.00	0.00	0.00	1,189,122.16
8) Total Available Revenue (sum lines 5,6 &7)	614,231.82	784,268.00	398,156.32	597,528.33	135,974.38	31,719.20	0.00	2,561,878.05
EXPENDITURES								0.00
9) Donor-Authorized Expenditures	614,231.82	784,268.00	398,156.32	597,528.33	36,152.22	28,733.55	223,307.97	2,682,378.21
10) Non-Donor-Authorized (excess of total award)	0.00	0.00	0.00		0.00	0.00		0.00
11) Total Program Expenditures (line 9 plus line 10)	614,231.82	784,268.00	398,156.32	597,528.33	36,152.22	28,733.55	223,307.97	2,682,378.21
ACCRUALS AND CARRYOVER AMOUNTS								0.00
12) Amounts included in line 6 for prior year adjustments								0.00
(enter opposite of GL entry, i.e., positive is entered as negative)								0.00
13) Calculated Sum (line 5+line 6+line 12 minus line 9)	0.00	0.00	0.00	0.00	99,822.16	2,985.65	(223,307.97)	(120,500.16)
13A) DEFERRED REVENUE	0.00	0.00	0.00	0.00	120,575.25	2,985.65	0.00	123,560.90
13B) ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13C) ACCOUNTS RECEIVABLE	0.00	0.00	0.00	0.00	(20,753.09)	0.00	(223,307.97)	(244,061.06)
14) UNUSED GRANT AWARD Calculation	0.00	1,260,000.00	0.00	0.00	120,575.25	2,985.65	0.00	1,383,560.90
15) If Carryover is allowed, enter amount here	0.00	1,260,000.00	0.00	0.00	120,575.25	2,985.65	0.00	1,383,560.90
16) Reconcilation of Revenue	379,468.92	783,280.00	0.00	42,313.39	36,152.22	28,733.55	223,307.97	1,493,256.05

FISCAL YEAR PERIOD: July 1, 2021- June 30, 2022

SCHEDULE OF FEDERAL ENTITLEMENTS SUBJECT TO RESTRICTED FUND BALANCE

FEDERAL PROGRAM NAME	Child Development	Federal Child Nutrition	Child Care Food Program (CCFP)	TOTAL
FEDERAL CATALOG NUMBER	93.575	10.550	10.550	
RESOURCE CODE	5058	5310	5320	
REVENUE 0BJECT	8290	8220	8220	
LOCAL DESCRIPTION (If any)	Response & Relief	Fed Reimbusement	Fed Reimbusement	
AWARD				
1. Prior Year Restricted Fund Balance	0.00	1,393,096.36	257,689.82	1,650,786.18
2. Current Year Award	52,920.00	8,941,127.00	368,295.70	9,362,342.70
3. Required Matching Funds/Other			0.00	0.00
4. Total Available Award	52,920.00	10,334,223.36	625,985.52	11,013,128.88
REVENUES				
5. Cash Received in Current Year	52,920.00	7,460,813.80	0.00	7,513,733.80
6. Amts included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (Line 2 minus lines 5&6)	0.00	1,480,313.20	368,295.70	1,848,608.90
7. b. Non-current Accounts Receivable				0.00
7. c. Current Accounts Receivable (Line 7a minus line 7b)	0.00	1,480,313.20	368,295.70	1,848,608.90
8. Contributed Matching Funds/Other	0.00	0.00	0.00	0.00
9. Total Available Revenue (sum lines 5,7c & 8)	52,920.00	8,941,127.00	368,295.70	9,362,342.70
EXPENDITURES				
10. Donor-Authorized Expenditures	52,920.00	8,853,910.16	0.00	8,906,830.16
11. Non-Donor-Authorized	0.00	0.00	0.00	0.00
12. Total Program Expenditures (line 10 plus line 11)	52,920.00	8,853,910.16	0.00	8,906,830.16
RESTRICTED ENDING BALANCE				
13. Current Year End RFB (line 4 minus line 10)	0.00	1,480,313.20	625,985.52	2,106,298.72

FISCAL YEAR PERIOD: July 1, 2021- June 30, 2022

SCHEDULE OF STATE ENTITLEMENTS SUBJECT TO RESTRICTED FUND BALANCE

STATE PROGRAM NAME	Community Day School	Deferred Maintenance	Apprenticeship ACTA	School Saftey & Violence	Arts and Music Block Grant	LCFF	LCFF- LEP	Gifted & Talented	Transportation
STATE PCA NUMBER									
RESOURCE CODE	02430	06205	06350	06405	06760	07090	07091	07140	07230
REVENUE 0BJECT	8011	8011	8311	8011	8011	8011	8980	8011	8011/8980
LOCAL DESCRIPTION (If any)	LCCF State Aid	LCCF State Aid	ACTA	LCCF State Aid	LCCF State Aid	LCCF State Aid	Contribution	LCCF State Aid	
AWARD									
1. Prior Year Restricted Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2. a. Current Year Award	223,882.55	64,850.58	81,489.00	189,191.72	116,829.02	3,399,272.57	0.00	157,950.48	1,866,883.00
2. b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,429.13
2. c. Adjusted Current Year Award (sum lines 2a & 2b)	223,882.55	64,850.58	81,489.00	189,191.72	116,829.02	3,399,272.57	0.00	157,950.48	1,881,312.13
3. Required Matching Funds/Other	653,306.53	0.00	0.00	817,841.13	0.00	0.00	10,724,015.52	0.00	3,370,590.87
4. Total Available Award	877,189.08	64,850.58	81,489.00	1,007,032.85	116,829.02	3,399,272.57	10,724,015.52	157,950.48	5,251,903.00
REVENUES									
5. Cash Received in Current Year	223,882.55	64,850.58	79,694.00	189,191.72	116,829.02	3,399,272.57	0.00	0.00	1,881,312.13
6. Amts included in Line 5 for Prior Year Adjustments			0.00						
7. a. Accounts Receivable (Line 2 minus lines 5&6)	0.00	0.00	1,795.00	0.00	0.00	0.00	0.00	157,950.48	3,370,590.87
7. b. Non-current Accounts Receivable									
7. c. Current Accounts Receivable (Line 7a minus line 7b)	0.00	0.00	1,795.00	0.00	0.00	0.00	0.00	157,950.48	3,370,590.87
8. Contributed Matching Funds/Other	653,306.53	0.00	0.00	817,841.31	0.00	0.00	10,724,015.52	0.00	0.00
9. Total Available Revenue (sum lines 5,7c & 8)	877,189.08	64,850.58	81,489.00	1,007,033.03	116,829.02	3,399,272.57	10,724,015.52	157,950.48	5,251,903.00
EXPENDITURES									
10. Donor-Authorized Expenditures	877,189.08	64,850.58	81,489.00	1,007,032.85	116,829.02	3,399,272.57	10,724,015.52	157,950.48	5,251,903.00
11. Non-Donor-Authorized	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Program Expenditures (line 10 plus line 11)	877,189.08	64,850.58	81,489.00	1,007,032.85	116,829.02	3,399,272.57	10,724,015.52	157,950.48	5,251,903.00
RESTRICTED ENDING BALANCE									
13. Current Year End RFB (line 4 minus line 10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

FISCAL YEAR PERIOD: July 1, 2021- June 30, 2022

SCHEDULE OF STATE ENTITLEMENTS SUBJECT TO RESTRICTED FUND BALANCE

STATE PROGRAM NAME	Transportation Sped	Calif. Peer Assistance	Teacher Credentialing	SLIP	Lottery Non prop 20	Education Protection Account	Learning Opportunities Program	State Child Nutrition
STATE PCA NUMBER							25601	
RESOURCE CODE	07240	07271	07392	07395	1100	1400	2600	5310
REVENUE 0BJECT	8980	8011	8011	8011	8560	8012/8019	8590	8520
LOCAL DESCRIPTION (If any)		LCCF State Aid	LCCF State Aid	LCCF State Aid	LT	EPA	ELO	State Reimbuse
AWARD								
1. Prior Year Restricted Fund Balance		0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award		8,868.61	89,234.68	273,189.50	2,788,575.56	72,212,588.00	4,054,826.00	647,095.03
2. b. Other Adjustments		0.00	0.00	0.00	(54,091.11)	0.00	0.00	0.00
2. c. Adjusted Current Year Award (sum lines 2a & 2b)	0.00	8,868.61	89,234.68	273,189.50	2,734,484.45	72,212,588.00	4,054,826.00	647,095.03
3. Required Matching Funds/Other	796,672.32	0.00	0.00	0.00	(1,862,062.90)	0.00	0.00	0.00
4. Total Available Award	796,672.32	8,868.61	89,234.68	273,189.50	872,421.55	72,212,588.00	4,054,826.00	647,095.03
REVENUES								
5. Cash Received in Current Year	796,672.32	8,868.61	89,234.68	273,189.50	2,361,036.80	72,212,588.00	4,054,826.00	555,027.81
6. Amts included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (Line 2 minus lines 5&6)	0.00	0.00	0.00	0.00	427,538.76	0.00	0.00	92,067.22
7. b. Non-current Accounts Receivable								
7. c. Current Accounts Receivable (Line 7a minus line 7b)	0.00	0.00	0.00	0.00	427,538.76	0.00	0.00	92,067.22
8. Contributed Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available Revenue (sum lines 5,7c & 8)	796,672.32	8,868.61	89,234.68	273,189.50	2,788,575.56	72,212,588.00	4,054,826.00	647,095.03
EXPENDITURES								
10. Donor-Authorized Expenditures	796,672.32	8,868.61	89,234.68	273,189.50	872,421.55	72,212,588.00	0.00	647,095.03
11. Non-Donor-Authorized	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Program Expenditures (line 10 plus line 11)	796,672.32	8,868.61	89,234.68	273,189.50	872,421.55	72,212,588.00	0.00	647,095.03
RESTRICTED ENDING BALANCE								
13. Current Year End RFB (line 4 minus line 10)	0.00	0.00	0.00	0.00	(0.00)	0.00	4,054,826.00	0.00

FISCAL YEAR PERIOD: July 1, 2021- June 30, 2022

SCHEDULE OF STATE ENTITLEMENTS SUBJECT TO RESTRICTED FUND BALANCE

STATE PROGRAM NAME	Development: Center-Based Reserve	CA Clean Energy Jobs Act	Educator Effectiveness Block Grant	Lottery	CalWORKS ROCP/Adult Ed	Adult Education Block Grant	Special Education	Mental HealthOne Time/NPS
STATE PCA NUMBER		25229	25575	10056	23434	25313	25436	24536
RESOURCE CODE	6130	6230	6266	6300	6371	6391	6500	6536
REVENUE 0BJECT	8990	8590	8590	8560	8590	8590	8792	8590
LOCAL DESCRIPTION (If any)	Child Dev	Prop 39	EEBG	Instr. Material	Adult	Adult Fund 1100		Mental Health
AWARD								
1. Prior Year Restricted Fund Balance	161,632.53	637,048.23	0.00	832,286.14	50,546.00	171,037.12	0.00	0.00
2. a. Current Year Award	5,116.47	0.00	3,650,078.00	1,287,073.98	50,464.00	921,964.00	7,627,719.00	178,643.00
2. b. Other Adjustments	0.00	0.00	0.00	(20,363.24)	0.00	0.00	(5,465.00)	
2. c. Adjusted Current Year Award (sum lines 2a & 2b)	5,116.47	0.00	3,650,078.00	1,266,710.74	50,464.00	921,964.00	7,622,254.00	178,643.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	7,498,333.26	0.00
4. Total Available Award	166,749.00	637,048.23	3,650,078.00	2,098,996.88	101,010.00	1,093,001.12	15,120,587.26	178,643.00
REVENUES								
5. Cash Received in Current Year	5,116.47	0.00	2,920,062.00	822,390.11	50,464.00	845,133.67	0.00	178,643.00
6. Amts included in Line 5 for Prior Year Adjustments							(5,465.00)	
7. a. Accounts Receivable (Line 2 minus lines 5&6)	0.00	0.00	730,016.00	464,683.87	0.00	76,830.33	7,622,254.00	0.00
7. b. Non-current Accounts Receivable								
7. c. Current Accounts Receivable (Line 7a minus line 7b)	0.00	0.00	730,016.00	464,683.87	0.00	76,830.33	7,622,254.00	0.00
8. Contributed Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	7,498,333.26	0.00
9. Total Available Revenue (sum lines 5,7c & 8)	5,116.47	0.00	3,650,078.00	1,287,073.98	50,464.00	921,964.00	15,120,587.26	178,643.00
EXPENDITURES								
10. Donor-Authorized Expenditures	0.00	401,471.00	0.00	1,265,402.57	0.00	780,081.22	15,120,587.26	0.00
11. Non-Donor-Authorized	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Program Expenditures (line 10 plus line 11)	0.00	401,471.00	0.00	1,265,402.57	0.00	780,081.22	15,120,587.26	0.00
RESTRICTED ENDING BALANCE								
13. Current Year End RFB (line 4 minus line 10)	166,749.00	235,577.23	3,650,078.00	833,594.31	101,010.00	312,919.90	0.00	178,643.00

FISCAL YEAR PERIOD: July 1, 2021- June 30, 2022

SCHEDULE OF STATE ENTITLEMENTS SUBJECT TO RESTRICTED FUND BALANCE

STATE PROGRAM NAME		Mental HealthOne Time/NPS	Education Early Intervention Preschool Grant	Kitchen Infrastructure Upgrade Funds	Infrastructure "TRAINING" Upgrade Funds	Emp. Professional Dev.	A-G ACCESS/ SUCCESS GRANT
STATE PCA NUMBER	24536	24536	25455	25590	10165	25425	25580
RESOURCE CODE	6537	6546	6547	7028	7029	7311	7412
REVENUE 0BJECT	8590	8590	8590	8520	8520	8590	8590
LOCAL DESCRIPTION (If any)	Mental Health	Mental Health	SPed				
AWARD							
1. Prior Year Restricted Fund Balance	0.00	0.00	0.00	0.00	0.00	77,895.86	0.00
2. a. Current Year Award	922,451.00	409,084.00	687,067.00	383,087.00	86,982.00	0.00	855,408.00
2. b. Other Adjustments				0.00	0.00	0.00	0.00
2. c. Adjusted Current Year Award (sum lines 2a & 2b)	922,451.00	409,084.00	687,067.00	383,087.00	86,982.00	0.00	855,408.00
3. Required Matching Funds/Other	0.00	543,865.58	0.00	0.00	0.00	0.00	0.00
4. Total Available Award	922,451.00	952,949.58	687,067.00	383,087.00	86,982.00	77,895.86	855,408.00
REVENUES							
5. Cash Received in Current Year	922,451.00	240,153.00	687,067.00	383,087.00	86,982.00	0.00	641,556.00
6. Amts included in Line 5 for Prior Year Adjustments				0.00	0.00	0.00	0.00
7. a. Accounts Receivable (Line 2 minus lines 5&6)	0.00	168,931.00	0.00	0.00	0.00	0.00	213,852.00
7. b. Non-current Accounts Receivable							
7. c. Current Accounts Receivable (Line 7a minus line 7b)	0.00	168,931.00	0.00	0.00	0.00	0.00	213,852.00
8. Contributed Matching Funds/Other	0.00	543,865.58	0.00	0.00	0.00	0.00	0.00
9. Total Available Revenue (sum lines 5,7c & 8)	922,451.00	952,949.58	687,067.00	383,087.00	86,982.00	0.00	855,408.00
EXPENDITURES							
10. Donor-Authorized Expenditures	42,829.98	952,949.58	0.00	0.00	0.00	0.00	0.00
11. Non-Donor-Authorized	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Program Expenditures (line 10 plus line 11)	42,829.98	952,949.58	0.00	0.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year End RFB (line 4 minus line 10)	879,621.02	0.00	687,067.00	383,087.00	86,982.00	77,895.86	855,408.00

FISCAL YEAR PERIOD: July 1, 2021- June 30, 2022

SCHEDULE OF STATE ENTITLEMENTS SUBJECT TO RESTRICTED FUND BALANCE

STATE PROGRAM NAME	LEARNING LOSS MITIGATION	Expanded Learning Opportunities	Learning Opportunities Paraprofessional	Ongoing & Major Maintenance	TOTAL
STATE PCA NUMBER	25635	25561	10152		
RESOURCE CODE	7413	7425	7426	8150	
REVENUE 0BJECT	8590	8590	8590	8980	
LOCAL DESCRIPTION (If any)				RRM	
AWARD					
1. Prior Year Restricted Fund Balance	0.00	5,006,532.74	1,119,420.00	796,012.13	8,852,410.75
2. a. Current Year Award	320,689.00	0.00	0.00	0.00	97,088,911.04
2. b. Other Adjustments	0.00	(2,742.00)	0.00	10.74	(82,650.61)
2. c. Adjusted Current Year Award (sum lines 2a & 2b)	320,689.00	(2,742.00)	0.00	10.74	97,006,260.43
3. Required Matching Funds/Other	0.00	0.00	0.00	5,254,123.05	11,434,258.99
4. Total Available Award	320,689.00	5,003,790.74	1,119,420.00	6,050,145.92	117,292,930.17
REVENUES					0.00
5. Cash Received in Current Year	240,517.00	0.00	0.00	10.74	87,207,111.60
6. Amts included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	(5,465.00)
7. a. Accounts Receivable (Line 2 minus lines 5&6)	80,172.00	0.00	0.00	0.00	9,876,345.18
7. b. Non-current Accounts Receivable					0.00
7. c. Current Accounts Receivable (Line 7a minus line 7b)	80,172.00	0.00	0.00	0.00	9,876,345.18
8. Contributed Matching Funds/Other	0.00	0.00	0.00	5,254,123.05	13,296,321.89
9. Total Available Revenue (sum lines 5,7c & 8)	320,689.00	0.00	0.00	5,254,133.79	110,379,778.67
EXPENDITURES					0.00
10. Donor-Authorized Expenditures	0.00	2,518,048.83	829,029.80	5,644,799.76	101,287,304.58
11. Non-Donor-Authorized	0.00	0.00	0.00	0.00	0.00
12. Total Program Expenditures (line 10 plus line 11)	0.00	2,518,048.83	829,029.80	5,644,799.76	101,287,304.58
RESTRICTED ENDING BALANCE					0.00
13. Current Year End RFB (line 4 minus line 10)	320,689.00	2,485,741.91	290,390.20	405,346.16	16,005,625.59

FISCAL YEAR PERIOD: July 1, 2021- June 30, 2022
SCHEDULE OF LOCAL AWARDS SUBJECT TO RESTRICTED FUND BALANCE

STATE PROGRAM NAME	Aquatics	QRIS	CATERING	C.L.A.S.S. Fee	GATE	Donation Auto body
STATE PCA NUMBER						
RESOURCE CODE	9010	9010	9010	9011	9012	9012
REVENUE 0BJECT	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (If any)		1200	1300	1100		1100
AWARD						
1. Prior Year Restricted Fund Balance	0.00	173,997.59	517,441.47	48,927.81	5,929.87	161,460.89
2. a. Current Year Award	0.00	60,375.00	581.45	954.00	10,000.00	0.00
2. b. Flexibility Transfers (Mega-Item, Education Block Grant)		0.00	0.00	0.00	0.00	0.00
2. c. Adjusted Current Year Award (sum lines 2a & 2b)	0.00	60,375.00	581.45	954.00	10,000.00	0.00
3. Required Matching Funds/Other	175,446.86	0.00	0.00	0.00	0.00	0.00
4. Total Available Award	175,446.86	234,372.59	518,022.92	49,881.81	15,929.87	161,460.89
REVENUES						
5. Cash Received in Current Year	0.00	60,375.00	581.45	954.00	10,000.00	0.00
6. Amts included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (Line 2 minus lines 5&6)	0.00	0.00	0.00	0.00	0.00	0.00
7. b. Non-current Accounts Receivable						
7. c. Current Accounts Receivable (Line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds/Other	175,446.86	0.00	0.00	0.00	0.00	0.00
9. Total Available Revenue (sum lines 5,7c & 8)	175,446.86	60,375.00	581.45	954.00	10,000.00	0.00
EXPENDITURES						
10. Donor-Authorized Expenditures	175,446.86	10,937.90	2,162.92	1,179.93	0.00	5,031.39
11. Non-Donor-Authorized	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Program Expenditures (line 10 plus line 11)	175,446.86	10,937.90	2,162.92	1,179.93	0.00	5,031.39
RESTRICTED ENDING BALANCE						
13. Current Year End RFB (line 4 minus line 10)	0.00	223,434.69	515,860.00	48,701.88	15,929.87	156,429.50

FISCAL YEAR PERIOD: July 1, 2021- June 30, 2022
SCHEDULE OF LOCAL AWARDS SUBJECT TO RESTRICTED FUND BALANCE

STATE PROGRAM NAME	California SUMS Initiative Grant	Lost Library Books	Book Deposit refunds	Text Books	AVID-TCAEE	Kaiser school Filtered Water Stations
STATE PCA NUMBER						
RESOURCE CODE	9013	9014	9014	9017	9019	9024
REVENUE 0BJECT	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (If any)			1100			
AWARD						
1. Prior Year Restricted Fund Balance	4,241.07	18,744.01	7,246.30	13,215.40	0.00	13,104.47
2. a. Current Year Award	0.00	6,252.61	0.00	14,878.35	30,100.00	0.00
2. b. Flexibility Transfers (Mega-Item, Education Block Grant)	0.00	0.00	0.00	0.00	0.00	0.00
2. c. Adjusted Current Year Award (sum lines 2a & 2b)	0.00	6,252.61	0.00	14,878.35	30,100.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award	4,241.07	24,996.62	7,246.30	28,093.75	30,100.00	13,104.47
REVENUES						
5. Cash Received in Current Year	0.00	6,252.61	0.00	14,878.35	29,500.00	0.00
6. Amts included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (Line 2 minus lines 5&6)	0.00	0.00	0.00	0.00	600.00	0.00
7. b. Non-current Accounts Receivable						0.00
7. c. Current Accounts Receivable (Line 7a minus line 7b)	0.00	0.00	0.00	0.00	600.00	0.00
8. Contributed Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available Revenue (sum lines 5,7c & 8)	0.00	6,252.61	0.00	14,878.35	30,100.00	0.00
EXPENDITURES						
10. Donor-Authorized Expenditures	4,241.07	7,338.48	0.00	11,817.46	23,188.87	0.00
11. Non-Donor-Authorized	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Program Expenditures (line 10 plus line 11)	4,241.07	7,338.48	0.00	11,817.46	23,188.87	0.00
RESTRICTED ENDING BALANCE						
13. Current Year End RFB (line 4 minus line 10)	0.00	17,658.14	7,246.30	16,276.29	6,911.13	13,104.47

FISCAL YEAR PERIOD: July 1, 2021- June 30, 2022
SCHEDULE OF LOCAL AWARDS SUBJECT TO RESTRICTED FUND BALANCE

STATE PROGRAM NAME	Co-Curricular Athletics	CUTA	Damage Loss	Kaiser Healthy Kids #2	Kaiser School Health Project	Surplus
STATE PCA NUMBER						
RESOURCE CODE	9025	9027	9028	9030	9032	9033
REVENUE 0BJECT	8699	8980	8699	8699	8699	8699
LOCAL DESCRIPTION (If any)						
AWARD						
1. Prior Year Restricted Fund Balance	24,605.94	10,290.69	46,557.67	533.24	4,839.50	46,589.13
2. a. Current Year Award	16,125.00	0.00	155,633.19	0.00	0.00	0.00
2. b. Flexibility Transfers (Mega-Item, Education Block Grant)	0.00	0.00	0.00	0.00	0.00	0.00
2. c. Adjusted Current Year Award (sum lines 2a & 2b)	16,125.00	0.00	155,633.19	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00	2,100.00	0.00	0.00	0.00	0.00
4. Total Available Award	40,730.94	12,390.69	202,190.86	533.24	4,839.50	46,589.13
REVENUES						
5. Cash Received in Current Year	16,125.00	0.00	155,633.19	0.00	0.00	0.00
6. Amts included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (Line 2 minus lines 5&6)	0.00	0.00	0.00	0.00	0.00	0.00
7. b. Non-current Accounts Receivable	0.00	0.00	0.00			
7. c. Current Accounts Receivable (Line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds/Other	0.00	2,100.00	0.00	0.00	0.00	0.00
9. Total Available Revenue (sum lines 5,7c & 8)	16,125.00	2,100.00	155,633.19	0.00	0.00	0.00
EXPENDITURES						
10. Donor-Authorized Expenditures	6,921.93	350.00	103,351.40		4,839.50	0.00
11. Non-Donor-Authorized	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Program Expenditures (line 10 plus line 11)	6,921.93	350.00	103,351.40	0.00	4,839.50	0.00
RESTRICTED ENDING BALANCE						
13. Current Year End RFB (line 4 minus line 10)	33,809.01	12,040.69	98,839.46	533.24	0.00	46,589.13

FISCAL YEAR PERIOD: July 1, 2021- June 30, 2022
SCHEDULE OF LOCAL AWARDS SUBJECT TO RESTRICTED FUND BALANCE

STATE PROGRAM NAME	CLASSROOM Projects	State Water Resource - West Bottled Water	SCOE Census Grant	SCCCD DUAL ENROLLMENT	Technology Plan	Medical
STATE PCA NUMBER						
RESOURCE CODE	9035	9036	9037	9039	9041	9053
REVENUE 0BJECT	8699	8699	8699	8699	8980	8699
LOCAL DESCRIPTION (If any)						
AWARD						
1. Prior Year Restricted Fund Balance	0.00	0.00	2,126.85	60,814.42	0.00	23,714.47
2. a. Current Year Award	1,280.65	0.00	0.00	14,720.21	0.00	111,675.62
2. b. Flexibility Transfers (Mega-Item, Education Block Grant)	0.00	0.00	0.00	0.00	0.00	0.00
2. c. Adjusted Current Year Award (sum lines 2a & 2b)	1,280.65	0.00	0.00	14,720.21	0.00	111,675.62
3. Required Matching Funds/Other	48,951.05	22,300.94	0.00	0.00	363,834.87	0.00
4. Total Available Award	50,231.70	22,300.94	2,126.85	75,534.63	363,834.87	135,390.09
REVENUES						
5. Cash Received in Current Year	1,280.65	0.00	0.00	14,720.21		111,675.62
6. Amts included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (Line 2 minus lines 5&6)	0.00	0.00	0.00	0.00	0.00	0.00
7. b. Non-current Accounts Receivable						
7. c. Current Accounts Receivable (Line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds/Other	48,951.05	22,300.94	0.00	0.00	363,834.87	0.00
9. Total Available Revenue (sum lines 5,7c & 8)	50,231.70	22,300.94	0.00	14,720.21	363,834.87	111,675.62
EXPENDITURES						
10. Donor-Authorized Expenditures	50,231.70	22,300.94	0.00	0.00	363,834.87	
11. Non-Donor-Authorized	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Program Expenditures (line 10 plus line 11)	50,231.70	22,300.94	0.00	0.00	363,834.87	0.00
RESTRICTED ENDING BALANCE						
13. Current Year End RFB (line 4 minus line 10)	0.00	0.00	2,126.85	75,534.63	0.00	135,390.09

FISCAL YEAR PERIOD: July 1, 2021- June 30, 2022
SCHEDULE OF LOCAL AWARDS SUBJECT TO RESTRICTED FUND BALANCE

STATE PROGRAM NAME	TOTAL
STATE PCA NUMBER	
RESOURCE CODE	
REVENUE 0BJECT	
LOCAL DESCRIPTION (If any)	
AWARD	
1. Prior Year Restricted Fund Balance	1,160,666.32
2. a. Current Year Award	310,900.46
2. b. Flexibility Transfers (Mega-Item, Education Block Grant)	0.00
2. c. Adjusted Current Year Award (sum lines 2a & 2b)	310,900.46
3. Required Matching Funds/Other	612,633.72
4. Total Available Award	2,084,200.50
REVENUES	0.00
5. Cash Received in Current Year	310,300.46
6. Amts included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (Line 2 minus lines 5&6)	600.00
7. b. Non-current Accounts Receivable	0.00
7. c. Current Accounts Receivable (Line 7a minus line 7b)	600.00
8. Contributed Matching Funds/Other	612,633.72
9. Total Available Revenue (sum lines 5,7c & 8)	923,534.18
EXPENDITURES	0.00
10. Donor-Authorized Expenditures	793,175.22
11. Non-Donor-Authorized	0.00
12. Total Program Expenditures (line 10 plus line 11)	793,175.22
RESTRICTED ENDING BALANCE	0.00
13. Current Year End RFB (line 4 minus line 10)	1,291,025.28

Government-Wide Reports

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	18,816,534.38		18,816,534.38			18,816,534.38
Work in Progress	118,395,230.37		118,395,230.37	27,449,885.81	2,674,450.63	143,170,665.55
Total capital assets not being depreciated	137,211,764.75	0.00	137,211,764.75	27,449,885.81	2,674,450.63	161,987,199.93
Capital assets being depreciated:						
Land Improvements	44,849,820.27		44,849,820.27	1,375,209.48	56,526.01	46,168,503.74
Buildings	267,022,001.57		267,022,001.57	203,126.93		267,225,128.50
Equipment	45,013,723.04		45,013,723.04			45,013,723.04
Total capital assets being depreciated	356,885,544.88	0.00	356,885,544.88	1,578,336.41	56,526.01	358,407,355.28
Accumulated Depreciation for:						
Land Improvements	(14,718,082.26)		(14,718,082.26)	(1,536,659.00)		(16,254,741.26)
Buildings	(99,773,248.39)		(99,773,248.39)	(6,804,386.00)	(943.00)	(106,576,691.39)
Equipment	(25,832,434.60)		(25,832,434.60)	(3,854,278.00)	(470,428.00)	(29,216,284.60)
Total accumulated depreciation	(140,323,765.25)	0.00	(140,323,765.25)	(12,195,323.00)	(471,371.00)	(152,047,717.25)
Total capital assets being depreciated, net excluding lease assets	216,561,779.63	0.00	216,561,779.63	(10,616,986.59)	(414,844.99)	206,359,638.03
Lease Assets			0.00		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	353,773,544.38	0.00	353,773,544.38	16,832,899.22	2,259,605.64	368,346,837.96
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	177,973,465.00	27,585,000.00	205,558,465.00	1,329,148.00	7,925,000.00	198,962,613.00	4,115,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	29,080,450.00		29,080,450.00		1,912,162.00	27,168,288.00	1,912,162.00
Leases Payable	13,318,067.00		13,318,067.00		1,517,996.00	11,800,071.00	1,517,997.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	13,647,738.00	2,058,504.00	15,706,242.00		1,336,128.00	14,370,114.00	1,287,023.00
Net Pension Liability	187,678,000.00		187,678,000.00	17,762,000.00		205,440,000.00	
Total/Net OPEB Liability	37,831,240.00		37,831,240.00	1,043,568.00		38,874,808.00	
Compensated Absences Payable	749,265.00		749,265.00	48,035.00		797,300.00	
Governmental activities long-term liabilities	460,278,225.00	29,643,504.00	489,921,729.00	20,182,751.00	12,691,286.00	497,413,194.00	8,832,182.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	667,000.00		667,000.00			667,000.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	667,000.00	0.00	667,000.00	0.00	0.00	667,000.00	0.00