

# **Stockton Unified School District**

## **Unaudited Actuals 2021-2022**

### **Executive Summary**



#### **Board of Trustees**

Cecilia Mendez, Board President  
Ray C. Zulueta Jr. Board Vice President  
Alicia Rico, Board Clerk  
Angelann Flores  
Maria Mendez  
Scot McBrian  
Zachary I. Avelar

#### **Administration**

Dr. Traci Miller, Interim Superintendent  
Dr. Francine Baird, Assistant Superintendent Student Support Service  
Dr. Susana Ramirez, Assistant Superintendent Educational Service  
Dr. Mayra Franco, Interim Chief, Department of Public Safety  
Nancy Lane, Director Human Resource  
Joann Juarez, Interim Chief Business Official

*September 13, 2022*

**Introduction:**

Stockton Unified School District (SUSD) Unaudited Actuals report represents the actual revenue, expenses, and ending balances for all District funds for Fiscal year 2021-2022. This report will be examined by the Crowe LLP. of over the course of the next few months. The independent audit will be completed in December 2022, the findings of which will be presented to the Board in January 2023.

**FINANCIAL REPORT INFORMATION:**

The District's Budget and Accounting formats are based on the California School Accounting Manual (CSAM) and utilize the Standard Account Code Structure (SACS). The district's accounting, referred to as Governmental Accounting, is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

***Fund 01 General Fund 2021-2022 Unaudited Actual Financial Report Summary***

	<b><i>2021-2022 Original Budget</i></b>	<b><i>2021-2022 Estimated Actuals</i></b>	<b><i>2021-2022 Unaudited Actuals</i></b>
<b><i>Beginning Balance July 1, 2021</i></b>	\$150,904,939.92	\$164,487,865.14	\$164,487,865.67
<b><i>2021-2022 Revenue</i></b>			
	\$728,023,761.00	\$637,737,790.76	\$606,654,841.07
<b><i>2021-2022 Expenditures</i></b>			
	\$743,143,555.24	\$639,709,890.29	\$547,369,218.31
<b><i>Increase/(Decrease)</i></b>			
	(\$15,119,794.24)	(\$1,972,099.53)	\$59,285,622.76
<b><i>Ending Balance, June 30, 2022</i></b>			
	\$135,785,145.68	\$162,515,765.61	\$223,773,488.43

**GENERAL FUND (Fund 01):**

The General Fund is the chief operating fund for the District. It is used to account for the ordinary operations of the District. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund. The General Fund consists of unrestricted and restricted funds. Unrestricted funds are to account for programs and activities that are funded with unrestricted revenues. Restricted funds are to account for programs and activities that are funded by external revenue sources that are legally restricted or restricted by the grantor for specific purposes.

**GENERAL FUND REVENUES**

At the close of fiscal year 2021-2022, the District’s total general fund revenues were \$606,654,841.07.



The table below illustrates the various funding sources and the amount of funding received in the General Fund:

<i>Revenue Sources</i>	<i>2021-2022 Original Budget</i>	<i>2021-2022 Estimated Actuals</i>	<i>2021-2022 Unaudited Actual</i>	<i>Difference (Est. Actual vs. Actual)</i>
<b>LCFF Sources</b>	\$396,264,285.00	\$412,600,299.00	\$412,774,004.89	<i>(\$173,705.89)</i>
<b>Federal Revenue</b>	\$219,419,167.00	\$96,045,007.00	\$68,852,122.86	\$27,192,884.14
<b>Other State Revenue</b>	\$107,100,563.00	\$121,726,169.04	\$115,614,419.82	\$6,111,749.22
<b>Other Local Revenue</b>	\$5,239,746.00	\$7,366,315.72	\$9,414,293.50	<i>(\$2,047,977.78)</i>
<b>Transfers In</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>	\$728,023,761.00	\$637,737,790.76	\$606,654,841.07	\$31,082,949.69

**LCFF Source (Object 8010-8099):** It is the major revenue component of the District’s total revenue sources. This represents the Propositions 98 education funding including the Principal Apportionment (P2 Average Daily Attendance) and property taxes. There will continue to be a relation between the LCFF calculation and the amount of property taxes a district receives.

**Federal Revenues (Object 8100-8299):**

Funds are all restricted and includes funding for Special Education, Every Student Succeeds Act (ESSA) which includes Title I, Title II, & Title III and Title IV. One-time revenues is ESSER funding

**Other State Revenue**

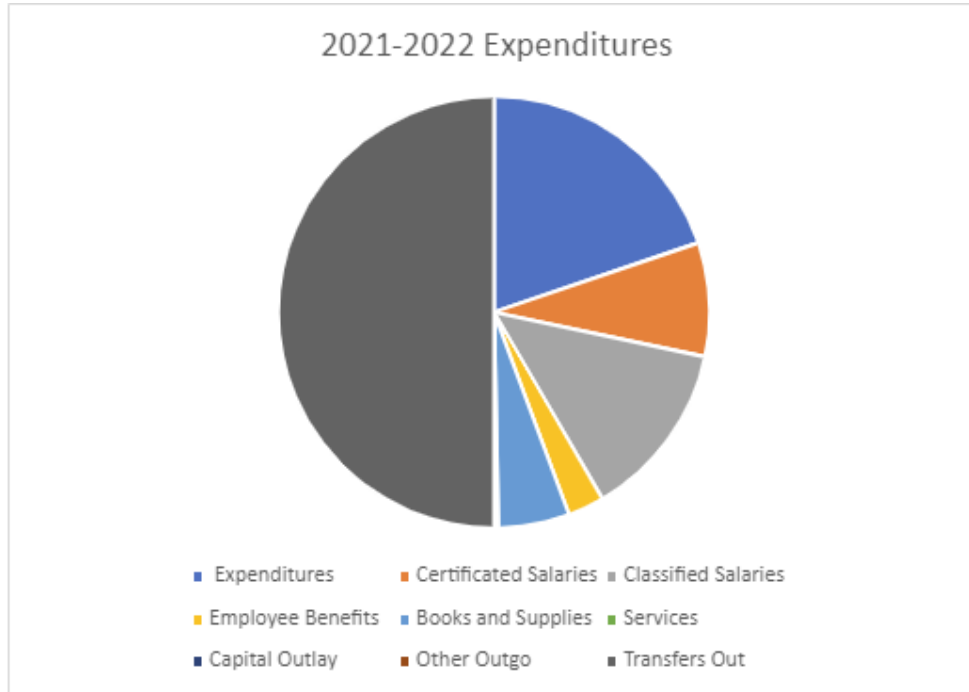
The unrestricted funds are Lottery and mandated cost block grant, \$. Restricted Other State Revenue includes Restricted Lottery and Special Education \$. One-time State revenues are the In-Person Learning and the Expanded Learning Grant.

**Other Local Revenue**

Unrestricted local revenues come from pooled interest earned, rentals and small miscellaneous items. Restricted local revenue come from local grants, Special Education revenue and site donations.

**GENERAL FUND EXPENDITURES**

Throughout the year, expenditures are monitored and revised each interim. When the books are closed any savings that have been realized are recognized and included in the ending fund balance. The District’s total general fund expenditures were \$547,369,218.31. The following graph and table show the expenses by major expenditure category.



<i><b>Expenditures</b></i>	<i><b>2021 -2022 Original Budget</b></i>		<i><b>2021-2022 Estimated Actuals</b></i>		<i><b>2021-2022 Unaudited Actual</b></i>	
<i><b>Certificated Salaries</b></i>	\$198,433,304.86	26.70%	\$212,998,667.0	33.30%	\$207,722,725.81	37.95%
<i><b>Classified Salaries</b></i>	\$86,001,454.85	11.57%	\$91,371,436.24	14.28%	\$89,429,447.64	16.34%
<i><b>Employee Benefits</b></i>	\$163,774,112.51	22.04%	\$167,694,817.9	26.21%	\$162,428,363.47	29.67%
<i><b>Books and Supplies</b></i>	\$247,721,080.66	33.33%	\$93,971,965.61	14.69%	\$28,495,515.89	5.21%
<i><b>Services</b></i>	\$47,492,612.36	6.39%	\$67,944,987.74	10.62%	\$55,870,286.05	10.21%
<i><b>Capital Outlay</b></i>	\$350,464.00	0.05%	\$5,622,748.71	0.88%	\$3,348,120.51	0.61%
<i><b>Other Outgo</b></i>	(\$1,129,474.00)	-0.15%	(\$394,733.00)	-0.06%	\$74,758.94	0.01%
<i><b>Transfers Out</b></i>	\$500,000.00	0.07%	\$500,000.00	0.08%	\$0.00	0.00%
<i><b>Total</b></i>	\$743,143,555.24		\$639,709,890.2		\$547,369,218.31	

***Certificated Salaries (Object 1000-1999):***

Certificated salaries including administrative staff are positions that required a credential or permit issued by the Commission on Teacher Credentialing.

***Classifies Salaries (Object 2000-2999):***

Classified salaries represent the positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. The positions in this classification are Chief Business Official, Administrative Assistant, School Secretaries, District Office Staff, Instructional Aides, Occupational Therapist, Special Education Aides, Pre-School staff, Maintenance, Custodians and Grounds.

***Employee Benefits (Objects 3000-3999):***

Employee Benefits account for employers' contributions to retirement plans: State Teachers' Retirement System (STRS), Public Employees' Retirement System (PERS), health and welfare benefits and the payroll related statutory costs such as Workers' Compensation, State Unemployment Insurance, FICA and Medicare.

***Books and Supplies (Object 4000-4999)***

This is to account for expenditures for books and supplies, other reference materials, supplies and instructional materials, and non-capitalized equipment.

***Services and Other Operating Expenditures (Object 5000-5999):*** Services and Other Operating Expenditures account for expenses for services, rentals, leases, professional services contracts, maintenance contracts, dues, travel and conferences, insurance, utilities, legal and other operating expenditures.

***Capital Outlay Expenditures (Object Codes 6000-6999):***

***Other Outgo/Transfers of Indirect Costs (Object 74000-7499):*** all expenditures are from restricted funds

**ANALYSIS OF ENDING FUND BALANCE**

As the District closed the books, the ending balance for the general fund balance on June 30, 2022 was \$223,773,488.43. Of that amount, \$62,609,347.33 is restricted. The required 2% reserve for economic uncertainties is \$10,947,384.37.

	<b><i>2021 -2022 Original Budget</i></b>	<b><i>2021-2022 Estimated Actuals</i></b>	<b><i>2021-2022 Unaudited Actual</i></b>
<b>Ending Fund Balance</b>			
Unrestricted	\$135,785,145.59	\$130,088,811.64	\$161,164,141.10
Restricted	\$0.09	\$32,426,953.97	\$62,609,347.33

**OTHER FUNDS****Charter Fund 09**

This fund is used to account separately for the operating activities of LEA-operated charter schools that would otherwise be reported in the authorizing LEA's general fund.

<i>Revenue Sources</i>	<b>2021 -2022 Original Budget</b>	<b>2021-2022 Estimated Actuals</b>	<b>2021-2022 Unaudited Actual</b>
<i>LCFF Sources</i>	\$24,020,331.00	\$23,420,256.00	\$23,150,075.14
<i>Federal Revenue</i>	\$0.00	\$0.00	\$0.00
<i>Other State Revenue</i>	\$3,952,431.00	\$4,451,208.00	\$3,243,256.81
<i>Other Local Revenue</i>	\$14,191.00	\$22,032.00	\$145,953.92
<i>Transfers In</i>	\$0.00	\$0.00	\$0.00
<b>Total</b>	\$27,986,953.00	\$27,893,496.00	\$26,539,285.87

<i>Expenditures</i>	<b>2021 -2022 Original Budget</b>	<b>2021-2022 Estimated Actuals</b>	<b>2021-2022 Unaudited Actual</b>
<i>Certificated Salaries</i>	\$10,800,847.00	\$11,061,214.00	\$11,145,722.50
<i>Classified Salaries</i>	\$1,422,939.00	\$1,447,506.00	\$1,426,591.99
<i>Employee Benefits</i>	\$6,168,260.00	\$7,509,204.00	\$6,802,380.84
<i>Books and Supplies</i>	\$25,864,205.00	\$1,392,570.00	\$583,036.29
<i>Services</i>	\$5,298,629.00	\$5,373,105.00	\$1,864,735.52
<i>Capital Outlay</i>	\$41,072.00	\$48,841.00	\$11,441.73
<i>Other Outgo</i>	\$1,470.00	\$24,136.00	\$0.00
<i>Transfers Out</i>	\$0.00	\$0.00	\$0.00
<b>Total</b>	\$49,597,422.00	\$26,856,576.00	\$21,833,908.87

**Adult Education Fund 11**

This fund is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs.

<i>Revenue Sources</i>	<b>2021 -2022 Original Budget</b>	<b>2021-2022 Estimated Actuals</b>	<b>2021-2022 Unaudited Actual</b>
<i>LCFF Sources</i>	\$0.00	\$0.00	\$0.00
<i>Federal Revenue</i>	\$777,655.00	\$834,877.00	\$652,118.73
<i>Other State Revenue</i>	\$4,687,918.00	\$4,957,181.00	\$4,295,465.00
<i>Other Local Revenue</i>	\$0.00	\$20,000.00	\$31,732.10
<i>Transfers In</i>	\$0.00	\$0.00	\$0.00
<b>Total</b>	\$5,465,573.00	\$5,812,058.00	\$4,979,315.83

<i>Expenditures</i>	<i>2021 -2022 Original Budget</i>	<i>2021-2022 Estimated Actuals</i>	<i>2021-2022 Unaudited Actual</i>
<i>Certificated Salaries</i>	\$2,211,592.00	\$2,238,764.00	\$2,295,422.41
<i>Classified Salaries</i>	\$576,637.00	\$573,938.00	\$593,240.37
<i>Employee Benefits</i>	\$1,351,570.00	\$1,478,368.00	\$1,463,974.83
<i>Books and Supplies</i>	\$435,589.00	\$232,179.00	\$111,440.38
<i>Services</i>	\$724,238.00	\$853,126.00	\$682,458.93
<i>Capital Outlay</i>	\$0.00	\$0.00	\$0.00
<i>Other Outgo</i>	\$165,947.00	\$241,183.00	\$217,559.50
<i>Transfers Out</i>	\$0.00	\$0.00	\$0.00
<i>Total</i>	\$5,465,573.00	\$5,617,558.00	\$5,364,096.42

#### **Child Development Fund 12**

This fund is used to account separately for federal, state, and local revenues to operate child development programs.

<i>Revenue Sources</i>	<i>2021 -2022 Original Budget</i>	<i>2021-2022 Estimated Actuals</i>	<i>2021-2022 Unaudited Actual</i>
<i>LCFF Sources</i>	\$0.00	\$0.00	\$0.00
<i>Federal Revenue</i>	\$17,632,686.00	\$19,464,478.00	\$9,016,896.18
<i>Other State Revenue</i>	\$11,753,112.00	\$12,023,246.00	\$9,146,840.73
<i>Other Local Revenue</i>	\$0.00	\$68,000.00	\$175,499.00
<i>Transfers In</i>	\$0.00	\$0.00	\$0.00
<i>Total</i>	\$29,385,798.00	\$31,555,724.00	\$18,339,235.91

<i>Expenditures</i>	<i>2021 -2022 Original Budget</i>	<i>2021-2022 Estimated Actuals</i>	<i>2021-2022 Unaudited Actual</i>
<i>Certificated Salaries</i>	\$7,225,232.00	\$7,229,040.00	\$6,427,284.56
<i>Classified Salaries</i>	\$3,187,508.00	\$3,138,536.00	\$3,790,868.89
<i>Employee Benefits</i>	\$5,634,156.19	\$5,698,239.19	\$5,975,009.56
<i>Books and Supplies</i>	\$8,890,736.81	\$10,148,011.81	\$544,004.24
<i>Services</i>	\$1,471,553.00	\$2,117,892.00	\$352,633.12
<i>Capital Outlay</i>	\$1,768,950.00	\$1,893,238.00	\$202,911.53
<i>Other Outgo</i>	\$1,207,662.00	\$1,330,767.00	\$723,924.10
<i>Transfers Out</i>	\$0.00	\$0.00	\$0.00
<i>Total</i>	\$29,385,798.00	\$31,555,724.00	\$18,016,636.00

**Child Nutrition Fund 13**

This fund is used to account separately for federal, state, and local revenues and expenditures to operate the Nutrition Services Program.

<i>Revenue Sources</i>	<i>2021 -2022 Original Budget</i>	<i>2021-2022 Estimated Actuals</i>	<i>2021-2022 Unaudited Actual</i>
<i>LCFF Sources</i>	\$0.00	\$0.00	\$0.00
<i>Federal Revenue</i>	\$22,257,088.00	\$17,350,000.00	\$18,985,024.94
<i>Other State Revenue</i>	\$1,202,516.00	\$987,000.00	\$4,232,542.90
<i>Other Local Revenue</i>	\$71,000.00	\$32,850.00	\$744,939.51
<i>Transfers In</i>	\$0.00	\$0.00	\$0.00
<i>Total</i>	\$23,530,604.00	\$18,369,850.00	\$23,962,507.35

<i>Expenditures</i>	<i>2021 -2022 Original Budget</i>	<i>2021-2022 Estimated Actuals</i>	<i>2021-2022 Unaudited Actual</i>
<i>Certificated Salaries</i>	\$0.00	\$0.00	\$0.00
<i>Classified Salaries</i>	\$7,721,349.00	\$6,849,996.00	\$7,491,283.95
<i>Employee Benefits</i>	\$5,212,989.00	\$4,462,957.00	\$4,430,478.16
<i>Books and Supplies</i>	\$11,602,296.00	\$9,224,220.00	\$8,175,767.10
<i>Services</i>	\$304,565.00	\$255,243.00	\$200,720.73
<i>Capital Outlay</i>	\$350,000.00	\$0.00	\$0.00
<i>Other Outgo</i>	\$900,000.00	\$0.00	\$13,082.46
<i>Transfers Out</i>	\$0.00	\$0.00	\$0.00
<i>Total</i>	\$26,091,199.00	\$20,792,416.00	\$20,311,332.40

**Building Fund 21**

Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

<i>Revenue Sources</i>	<i>2021 -2022 Original Budget</i>	<i>2021-2022 Estimated Actuals</i>	<i>2021-2022 Unaudited Actual</i>
	\$120,000.00	\$120,000.00	\$458,240.14

<i>Expenditures</i>	<i>2021 -2022 Original Budget</i>	<i>2021-2022 Estimated Actuals</i>	<i>2021-2022 Unaudited Actual</i>
	\$26,224,468.00	\$79,724,923.61	\$68,424,696.27



**Capital Facilities Fund 25**

This fund is used to account for developer fees and redevelopment funds received

<i>Revenue Sources</i>	<i>2021 -2022 Original Budget</i>	<i>2021-2022 Estimated Actuals</i>	<i>2021-2022 Unaudited Actual</i>
		\$1,500,000.00	\$3,500,000.00

<i>Expenditures</i>	<i>2021 -2022 Original Budget</i>	<i>2021-2022 Estimated Actuals</i>	<i>2021-2022 Unaudited Actual</i>
		\$8,057,338.00	\$3,292,051.00

**Special Reserve Fund for Capital Outlay Projects Fund 40**

This fund is used to account for various sources of revenue received such as sale of property.

<i>Revenue Sources</i>	<i>2021 -2022 Original Budget</i>	<i>2021-2022 Estimated Actuals</i>	<i>2021-2022 Unaudited Actual</i>
<b>Other State</b>	\$1,219,760.00	\$1,219,760.00	\$0.00
<b>Other Local</b>	\$1,533,864.00	\$3,071,310.04	\$273,121.47

<i>Expenditures</i>	<i>2021 -2022 Original Budget</i>	<i>2021-2022 Estimated Actuals</i>	<i>2021-2022 Unaudited Actual</i>
	\$9,178,423.00	\$8,006,314.55	\$3,283,129.45

**Bond Interest and Redemption Fund 51**

This fund is maintained by the San Joaquin County Office Treasurer's Office. The treasurer makes all the necessary postings of property taxes and repayments of any bond obligations the district has

<i>Revenue Sources</i>	<i>2021 -2022 Original Budget</i>	<i>2021-2022 Estimated Actuals</i>	<i>2021-2022 Unaudited Actual</i>
<b>Other State</b>	\$212,210.00	\$212,210.00	\$252,943.35
<b>Other Local</b>	\$16,511,106.00	\$16,511,106.00	\$34,756,372.32
<b>Total</b>	<b>\$16,723,316.00</b>	<b>\$16,723,316.00</b>	<b>\$35,009,315.67</b>

<i>Expenditures</i>	<i>2021 -2022 Original Budget</i>	<i>2021-2022 Estimated Actuals</i>	<i>2021-2022 Unaudited Actual</i>
	\$21,712,751.00	\$21,712,751.00	\$44,422,884.48

**SUMMARY**

As the District closes the year with the required 2% reserves, staff recommends approval of the District's Unaudited Actuals Report for 2021-2022 as presented

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: \_\_\_\_\_

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

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**2021 – 2022**

**Unaudited Actuals**

**Supplemental 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
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	28,860.90	31,768.02	33,072.76	30,285.90	30,333.68	30,333.68
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	28,860.90	31,768.02	33,072.76	30,285.90	30,333.68	30,333.68
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	86.41	86.41	86.41	70.19	70.31	70.31
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	86.41	86.41	86.41	70.19	70.31	70.31
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	28,947.31	31,854.43	33,159.17	30,356.09	30,403.99	30,403.99
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	1,962.43	1,962.43	1,962.43	2,017.24	2,017.24	2,017.24
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	1,962.43	1,962.43	1,962.43	2,017.24	2,017.24	2,017.24
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	1,962.43	1,962.43	1,962.43	2,017.24	2,017.24	2,017.24

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	207,722,725.81	301	7,740.88	303	207,714,984.93	305	2,690,786.66		307	205,024,198.27	309
2000 - Classified Salaries	89,429,447.64	311	879,325.00	313	88,550,122.64	315	10,470,547.54		317	78,079,575.10	319
3000 - Employee Benefits	162,428,363.47	321	1,139,560.15	323	161,288,803.32	325	6,473,101.53		327	154,815,701.79	329
4000 - Books, Supplies Equip Replace. (6500)	28,495,515.89	331	274,099.15	333	28,221,416.74	335	4,893,351.11		337	23,328,065.63	339
5000 - Services. . . & 7300 - Indirect Costs	54,950,719.99	341	3,494,559.10	343	51,456,160.89	345	13,609,674.51		347	37,846,486.38	349
TOTAL					537,231,488.52	365			TOTAL	499,094,027.17	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	393
10. Other Benefits (EC 22310). . . . .	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		8,122.28
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		1,257,018.82
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .		265,903,926.52
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. . . . .		53.28%
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) . . . . .	53.28%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	1.72%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	499,094,027.17
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	8,584,417.27

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	52.31%
	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.	\$12,823,463.25
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	\$264,431,176.46
	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.	\$264,431,176.46
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	3.32%

1/15/2021

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	569,203,127.18
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	61,076,217.67
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,696,772.81
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	127,000.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	567,601.42
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)				3,391,374.23
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)				504,735,535.28



<b>Section II - Expenditures Per ADA</b>		<b>2021-22 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		33,816.86
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,925.56
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	469,895,839.78	13,327.14
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)	469,895,839.78	13,327.14
B. Required effort (Line A.2 times 90%)	422,906,255.80	11,994.43
C. Current year expenditures (Line I.E and Line II.B)	504,735,535.28	14,925.56
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
	<b>A. PRIOR YEAR DATA</b> (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)			<b>2021-22 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	284,398,933.66		284,398,933.66		264,431,176.46	
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	35,149.46		35,149.46		30,909.74	
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>			<b>Adjustments to 2021-22</b>			
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00			0.00	
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)			<b>2022-23 P2 Estimate</b>			
1. Total K-12 ADA (Form A, Line A6)	28,947.31		28,947.31	30,356.09	30,356.09	
2. Total Charter Schools ADA (Form A, Line C9)	1,962.43		1,962.43	2,017.24	2,017.24	
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			30,909.74		32,373.33	
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>			<b>2022-23 Budget</b>			
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	256,988.00		256,988.00	265,737.47	265,737.47	
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00	0.00	
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	504.15	504.15	
4. Secured Roll Taxes (Object 8041)	36,194,556.00		36,194,556.00	39,335,530.89	39,335,530.89	
5. Unsecured Roll Taxes (Object 8042)	2,117,972.00		2,117,972.00	1,979,919.87	1,979,919.87	
6. Prior Years' Taxes (Object 8043)	66,751.00		66,751.00	1,594.29	1,594.29	
7. Supplemental Taxes (Object 8044)	3,265,109.00		3,265,109.00	2,103,107.17	2,103,107.17	
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	24,555,227.54		24,555,227.54	21,027,204.35	21,027,204.35	
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)	11,938,155.77		11,938,155.77	4,727,576.81	4,727,576.81	
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00	0.00	
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00	0.00	
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00	0.00	
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	78,394,759.31	0.00	78,394,759.31	69,441,175.00	69,441,175.00	
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00	0.00	
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	78,394,759.31	0.00	78,394,759.31	69,441,175.00	69,441,175.00	

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			325,123.07			325,123.07
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	12,002,134.15		12,002,134.15	25,629,783.00		25,629,783.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	12,002,134.15	0.00	12,327,257.22	25,629,783.00	0.00	25,954,906.07
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	370,992,148.00		370,992,148.00	371,996,133.00		371,996,133.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(1,378,633.00)		(1,378,633.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	369,613,515.00	0.00	369,613,515.00	371,996,133.00	0.00	371,996,133.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	633,194,126.94		633,194,126.94	893,027,093.76		893,027,093.76
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	783,196.71		783,196.71	796,217.00		796,217.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>			<b>2021-22 Actual</b>	<b>2022-23 Budget</b>		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			284,398,933.66			264,431,176.46
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.8794			1.0474
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			264,431,176.46			297,876,087.90
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			78,394,759.31			69,441,175.00
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)			3,709,168.80			3,884,799.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			198,363,674.37			254,389,818.97
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			198,363,674.37			254,389,818.97
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])			342,745.97			288,983.21
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			78,737,505.28			69,730,158.21
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)			198,020,928.40			254,100,835.76
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			78,737,505.28			
b. State Subventions (Line D8)			198,020,928.40			
c. Less: Excluded Appropriations (Line C23)			12,327,257.22			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			264,431,176.46			

	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			
<b>SUMMARY</b>	<b>2021-22 Actual</b>			<b>2022-23 Budget</b>		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			264,431,176.46			297,876,087.90
12. Appropriations Subject to the Limit (Line D9d)			264,431,176.46			

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

Joann Juarez \_\_\_\_\_  
Gann Contact Person

(209) 933-7010 ext. 2091 \_\_\_\_\_  
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) 15,670,559.12
- 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) 462,045,187.28

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.39%

**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)	13,787,047.30
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,785,210.89
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	82,250.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	312,550.47
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)	2,180,517.32
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)	25,304.30
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)	21,172,880.28
9. Carry-Forward Adjustment (Part IV, Line F)	(4,567,854.76)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	16,605,025.52

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	314,708,419.37
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	70,000,378.07
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	72,284,925.29
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,965,427.39
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,087,716.83
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,172,229.55
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)	394,980.22
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)	62,141,527.48
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)	1,089,385.32
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)	26,751.22
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,146,536.92
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	17,035,194.37
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	12,803,167.17
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)	563,856,639.20

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 3.76%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2023-24 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B19) 2.94%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>21,172,880.28</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(1,212,971.23)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.35%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.35%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.26%) times Part III, Line B19); zero if positive	<u>(4,567,854.76)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(4,567,854.76)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>2.94%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2,283,927.38) is applied to the current year calculation and the remainder (\$-2,283,927.38) is deferred to one or more future years:	<u>3.35%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,522,618.25) is applied to the current year calculation and the remainder (\$-3,045,236.51) is deferred to one or more future years:	<u>3.48%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(4,567,854.76)</u>



Approved indirect cost rate: 4.35%  
Highest rate used in any program: 8.26%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	14,430,046.70	627,707.03	4.35%
01	3182	952,418.48	41,710.52	4.38%
01	3210	6,520,069.96	283,623.04	4.35%
01	3212	19,738,403.59	858,620.56	4.35%
01	3213	1,003,533.67	67,254.51	6.70%
01	3215	1,342,863.17	58,414.55	4.35%
01	3310	7,502,140.09	326,343.09	4.35%
01	3312	747,569.81	32,519.29	4.35%
01	3315	109,376.00	4,757.74	4.35%
01	3327	437,968.27	19,051.62	4.35%
01	3345	975.34	42.43	4.35%
01	3385	64,579.78	2,809.22	4.35%
01	3395	15,465.86	672.76	4.35%
01	3410	346,587.93	15,076.57	4.35%
01	3550	390,408.01	16,982.75	4.35%
01	4035	1,881,406.18	81,841.17	4.35%
01	4127	147,372.74	6,410.71	4.35%
01	4203	1,064,651.72	46,312.35	4.35%
01	4510	39,421.90	1,697.56	4.31%
01	5630	11,600.91	504.64	4.35%
01	5632	71,997.26	3,131.88	4.35%
01	5634	84,700.87	3,684.49	4.35%
01	5810	284,616.30	12,380.81	4.35%
01	6010	4,237,423.11	184,327.91	4.35%
01	6053	66,981.10	2,913.68	4.35%
01	6385	160,662.66	6,988.82	4.35%
01	6387	148,923.93	6,478.19	4.35%
01	6500	71,632,041.46	3,116,174.99	4.35%
01	6510	2,267,968.50	98,656.63	4.35%
01	6515	24,470.82	1,064.48	4.35%
01	6520	227,771.92	9,908.08	4.35%
01	6537	1,798,682.38	78,242.68	4.35%
01	6546	2,320,053.67	100,922.33	4.35%
01	6690	226,915.62	9,870.83	4.35%
01	7085	291,257.14	16,193.19	5.56%
01	7220	71,884.40	5,935.79	8.26%
01	7422	3,970,901.55	172,734.22	4.35%
01	7510	0.00	85.37	N/A
01	7810	753,149.61	26,442.83	3.51%
01	9010	4,683,753.37	26,679.11	0.57%
11	6391	4,149,352.19	182,559.50	4.40%
12	5058	242,599.10	10,553.06	4.35%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except 4700 &amp; 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
12	5210	15,415.26	670.56	4.35%
12	6052	2,762.41	120.16	4.35%
12	6105	6,632,027.94	301,741.00	4.55%
12	6128	383,328.12	16,633.35	4.34%
12	9010	9,033,838.54	394,205.97	4.36%
13	5320	300,746.26	13,082.46	4.35%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	6,633,030.74		2,519,678.00	9,152,708.74
2. State Lottery Revenue	8560	5,753,865.15		2,654,684.45	8,408,549.60
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		12,386,895.89	0.00	5,174,362.45	17,561,258.34
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,579,871.71			1,579,871.71
2. Classified Salaries	2000-2999	3,391,390.82			3,391,390.82
3. Employee Benefits	3000-3999	1,773,788.73			1,773,788.73
4. Books and Supplies	4000-4999	439,283.61		3,128,205.04	3,567,488.65
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	211,988.97			211,988.97
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			423,091.88	423,091.88
6. Capital Outlay	6000-6999	4,651.00			4,651.00
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 )		7,400,974.84	0.00	3,551,296.92	10,952,271.76
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	4,985,921.05	0.00	1,623,065.53	6,608,986.58
<b>D. COMMENTS:</b>					
We will review line 5c and make any necessary corrections in next reporting period.					

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

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

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E Column 4)	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	923,085.86	2,835,255.73	3,758,341.59	166,450.20	3,924,791.79	
1110	Regular Education, K-12	337,097,156.71	65,878,505.33	402,975,662.04	17,847,068.00	420,822,730.04	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	2,665,728.21	495,921.80	3,161,650.01	140,023.80	3,301,673.81	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	1,208,293.27	70,845.98	1,279,139.25	56,650.78	1,335,790.03	
4110	Regular Education, Adult	288,125.19	0.00	288,125.19	12,760.55	300,885.74	
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	2,184.85	0.00	2,184.85	96.76	2,281.61	
4850	Migrant Education	275,449.16	0.00	275,449.16	12,199.15	287,648.31	
5000-5999	Special Education	105,608,353.95	11,349,177.06	116,957,531.01	5,179,838.90	122,137,369.91	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
<b>Other Goals</b>							
7110	Nonagency - Educational	114,117.38	2,387,509.21	2,501,626.59	110,792.55	2,612,419.14	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
<b>Other Costs</b>							
----	Food Services				876,837.43	876,837.43	
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				6,635,689.08	6,635,689.08	
----	Other Outgo				994,325.00	994,325.00	
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		4,794,146.82	4,794,146.82	2,096,104.59	6,890,251.41	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(919,566.06)	(919,566.06)	
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	448,182,494.58	87,811,361.93	535,993,856.51	24,702,419.22	569,203,127.24	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	261,589.60	319,490.55	0.00	0.00	342,005.71	0.00	0.00			0.00	0.00	923,085.86
1110	Regular Education, K-12	248,612,938.56	20,564,647.89	2,597,953.00	11,901,540.62	33,268,899.93	2,473,868.04	2,047,102.97			15,119,826.86	510,378.84	337,097,156.71
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	1,270,530.80	202,152.41	0.00	483,365.23	439,503.43	0.00	0.00			270,176.34	0.00	2,665,728.21
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	838,201.51	367,211.93	0.00	0.00	2,879.83	0.00	0.00			0.00	0.00	1,208,293.27
4110	Regular Education, Adult	288,125.19	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	288,125.19
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	2,184.85	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,184.85
4850	Migrant Education	216,029.41	239.18	59,180.57	0.00	0.00	0.00	0.00			0.00	0.00	275,449.16
5000-5999	Special Education	69,262,077.32	5,973,170.31	74,521.44	0.00	19,566,451.03	9,949,850.69	(8,394.87)			490,382.82	300,295.21	105,608,353.95
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	77,474.38	36,643.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	114,117.38
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		320,826,966.77	27,465,740.12	2,731,655.01	12,384,905.85	53,619,739.93	12,423,718.73	2,038,708.10	0.00	0.00	15,880,386.02	810,674.05	448,182,494.58

\* Functions 7100-7199 for goals 8100 and 8500

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	4,491,029.29	222,849.87	23,137,092.80	5,494,091.22	48,450,744.77	304,015.57	5,711,538.37
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten	80.04	80.04	80.04	80.04	80.04	80.04	
1110 Regular Education, K-12	1,647.57	1,647.57	1,647.57	1,647.57	1,812.27	1,812.27	3,223.20
3100 Alternative Schools							
3200 Continuation Schools	14.00	14.00	14.00	14.00	14.00	14.00	
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	2.00	2.00	2.00	2.00	2.00	2.00	
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)	276.40	276.40	276.40	276.40	276.40	276.40	1,209.31
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational	67.40	67.40	67.40	67.40	67.40	67.40	
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	135.34	135.34	135.34	135.34	135.34	135.34	
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	2,222.75	2,222.75	2,222.75	2,222.75	2,387.45	2,387.45	4,432.51

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(71,192.15)	0.00	(919,566.06)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							8,342,410.66	5,232,448.40
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	10,960.07	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							799,116.69	3,753,528.55
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	7,148.75	0.00	182,559.50	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	128,160.02
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	40,591.33	0.00	723,924.10	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							41,163.00	196,285.86
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	12,361.00	0.00	13,082.46	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,082,161.21	1,358,786.31
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							6,803.00	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								
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							14,010,105.54	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							500,000.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							814,989.78	2,913,650.03
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							5,291.00	16,150,105.54
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							2,140,000.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	131.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							16,841.40	25,917.57
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>71,192.15</b>	<b>(71,192.15)</b>	<b>919,566.06</b>	<b>(919,566.06)</b>	<b>0.00</b>	<b>0.00</b>	<b>29,758,882.28</b>	<b>29,758,882.28</b>



**2021 – 2022**

**Unaudited Actuals**

**General Fund**



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	412,774,004.89	0.00	412,774,004.89	406,736,697.00	0.00	406,736,697.00	-1.5%
2) Federal Revenue		8100-8299	0.00	68,852,122.86	68,852,122.86	0.00	273,848,767.00	273,848,767.00	297.7%
3) Other State Revenue		8300-8599	6,748,931.74	108,865,488.08	115,614,419.82	49,636,313.84	124,958,306.20	174,594,620.04	51.0%
4) Other Local Revenue		8600-8799	6,082,554.21	3,331,739.29	9,414,293.50	5,014,344.72	2,336,127.00	7,350,471.72	-21.9%
5) TOTAL, REVENUES			425,605,490.84	181,049,350.23	606,654,841.07	461,387,355.56	401,143,200.20	862,530,555.76	42.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	156,077,989.24	51,644,736.57	207,722,725.81	153,958,033.00	64,652,459.00	218,610,492.00	5.2%
2) Classified Salaries		2000-2999	52,658,958.33	36,770,489.31	89,429,447.64	56,392,173.85	36,777,147.63	93,169,321.48	4.2%
3) Employee Benefits		3000-3999	95,915,752.12	66,512,611.35	162,428,363.47	105,701,269.26	68,636,635.75	174,337,905.01	7.3%
4) Books and Supplies		4000-4999	6,648,802.87	21,846,713.02	28,495,515.89	26,977,203.19	152,447,744.87	179,424,948.06	529.7%
5) Services and Other Operating Expenditures		5000-5999	28,414,228.93	27,456,057.12	55,870,286.05	37,040,671.41	25,342,453.13	62,383,124.54	11.7%
6) Capital Outlay		6000-6999	92,142.68	3,255,977.83	3,348,120.51	122,716.00	123,768,645.84	123,891,361.84	3600.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	992,958.00	1,367.00	994,325.00	1,113,137.00	53,216.00	1,166,353.00	17.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,294,734.48)	6,375,168.42	(919,566.06)	(9,362,923.00)	7,809,466.00	(1,553,457.00)	68.9%
9) TOTAL, EXPENDITURES			333,506,097.69	213,863,120.62	547,369,218.31	371,942,280.71	479,487,768.22	851,430,048.93	55.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			92,099,393.15	(32,813,770.39)	59,285,622.76	89,445,074.85	(78,344,568.02)	11,100,506.83	-81.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	500,000.00	0.00	500,000.00	New
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(64,127,237.98)	64,127,237.98	0.00	(76,375,680.00)	76,375,680.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(64,127,237.98)	64,127,237.98	0.00	(76,875,680.00)	76,375,680.00	(500,000.00)	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			27,972,155.17	31,313,467.59	59,285,622.76	12,569,394.85	(1,968,888.02)	10,600,506.83	-82.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	133,069,421.16	31,418,444.51	164,487,865.67	161,164,141.10	62,609,347.33	223,773,488.43	36.0%
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)			133,069,421.16	31,418,444.51	164,487,865.67	161,164,141.10	62,609,347.33	223,773,488.43	36.0%
d) Other Restatements		9795	122,564.77	(122,564.77)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,191,985.93	31,295,879.74	164,487,865.67	161,164,141.10	62,609,347.33	223,773,488.43	36.0%
2) Ending Balance, June 30 (E + F1e)			161,164,141.10	62,609,347.33	223,773,488.43	173,733,535.95	60,640,459.31	234,373,995.26	4.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	63,911.71	0.00	63,911.71	70,000.00	0.00	70,000.00	9.5%
Stores		9712	727,328.89	0.00	727,328.89	1,200,000.00	0.00	1,200,000.00	65.0%
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	62,609,350.08	62,609,350.08	0.00	60,640,462.06	60,640,462.06	-3.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	43,789,537.46	0.00	43,789,537.46	43,789,537.46	0.00	43,789,537.46	0.0%
Committed for Fiscal Solvency 8%	0000	9760	43,789,537.46		43,789,537.46				
d) Assigned									
Other Assignments		9780	105,635,978.67	0.00	105,635,978.67	117,726,614.12	0.00	117,726,614.12	11.4%
Reserved for future Deficit Spending	0000	9780	10,136,324.12		10,136,324.12				
Reserved for Reductions of One Time F	0000	9780	33,635,978.67		33,635,978.67				
Reserved for future Deficit Spending	1100	9780	3,778,449.11		3,778,449.11				
Reserved for future Deficit Spending	1400	9780	46,085,226.77		46,085,226.77				
Reserved for future Declining Enrollmer	1400	9780	12,000,000.00		12,000,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,947,384.37	0.00	10,947,384.37	10,947,384.37	0.00	10,947,384.37	0.0%
Unassigned/Unappropriated Amount			0.00	(2.75)	(2.75)	0.00	(2.75)	(2.75)	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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	163,557,622.96	67,503,983.57	231,061,606.53				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	63,911.71	0.00	63,911.71				
d) with Fiscal Agent/Trustee		9135	1,727,168.39	0.00	1,727,168.39				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	22,846,015.79	3,506,890.04	26,352,905.83				
4) Due from Grantor Government		9290	0.00	30,557,012.48	30,557,012.48				
5) Due from Other Funds		9310	8,342,410.66	0.00	8,342,410.66				
6) Stores		9320	727,328.89	0.00	727,328.89				
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			197,264,458.40	101,567,886.09	298,832,344.49				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	27,081,587.33	911,988.21	27,993,575.54				
2) Due to Grantor Governments		9590	3,424,429.25	385,455.96	3,809,885.21				
3) Due to Other Funds		9610	5,232,448.40	0.00	5,232,448.40				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	361,852.32	37,661,094.59	38,022,946.91				
6) TOTAL, LIABILITIES			36,100,317.30	38,958,538.76	75,058,856.06				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			161,164,141.10	62,609,347.33	223,773,488.43				

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	208,445,439.00	0.00	208,445,439.00	269,590,393.00	0.00	269,590,393.00	29.3%
Education Protection Account State Aid - Current Year		8012	140,986,978.00	0.00	140,986,978.00	79,628,666.00	0.00	79,628,666.00	-43.5%
State Aid - Prior Years		8019	(67,139.00)	0.00	(67,139.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	256,988.00	0.00	256,988.00	265,737.47	0.00	265,737.47	3.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	504.15	0.00	504.15	New
County & District Taxes Secured Roll Taxes		8041	36,194,556.00	0.00	36,194,556.00	39,335,530.89	0.00	39,335,530.89	8.7%
Unsecured Roll Taxes		8042	2,117,972.00	0.00	2,117,972.00	1,979,919.87	0.00	1,979,919.87	-6.5%
Prior Years' Taxes		8043	66,751.00	0.00	66,751.00	1,594.29	0.00	1,594.29	-97.6%
Supplemental Taxes		8044	3,265,109.00	0.00	3,265,109.00	2,103,107.17	0.00	2,103,107.17	-35.6%
Education Revenue Augmentation Fund (ERAF)		8045	24,555,227.54	0.00	24,555,227.54	21,027,204.35	0.00	21,027,204.35	-14.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,276,453.35	0.00	9,276,453.35	4,727,576.81	0.00	4,727,576.81	-49.0%
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%
<b>Subtotal, LCFF Sources</b>			<b>425,098,334.89</b>	<b>0.00</b>	<b>425,098,334.89</b>	<b>418,660,234.00</b>	<b>0.00</b>	<b>418,660,234.00</b>	<b>-1.5%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(12,324,330.00)	0.00	(12,324,330.00)	(11,923,537.00)	0.00	(11,923,537.00)	-3.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			412,774,004.89	0.00	412,774,004.89	406,736,697.00	0.00	406,736,697.00	-1.5%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	7,421,139.00	7,421,139.00	0.00	7,421,139.00	7,421,139.00	0.0%
Special Education Discretionary Grants		8182	0.00	655,696.27	655,696.27	0.00	1,423,625.00	1,423,625.00	117.1%
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	189,886.86	189,886.86	0.00	122,837.00	122,837.00	-35.3%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		15,471,899.00	15,471,899.00		37,165,693.00	37,165,693.00	140.2%
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		1,963,247.35	1,963,247.35		2,259,272.00	2,259,272.00	15.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,135,964.07	1,135,964.07		2,572,250.00	2,572,250.00	126.4%
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		1,169,176.00	1,169,176.00		6,682,621.00	6,682,621.00	471.6%
Career and Technical Education	3500-3599	8290		455,699.56	455,699.56		474,094.00	474,094.00	4.0%
All Other Federal Revenue	All Other	8290	0.00	40,389,414.75	40,389,414.75	0.00	215,727,236.00	215,727,236.00	434.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>68,852,122.86</b>	<b>68,852,122.86</b>	<b>0.00</b>	<b>273,848,767.00</b>	<b>273,848,767.00</b>	<b>297.7%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		28,670,556.00	28,670,556.00		30,675,345.00	30,675,345.00	7.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	2,436,642.00	2,436,642.00	0.00	2,147,142.00	2,147,142.00	-11.9%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,344,833.00	0.00	1,344,833.00	1,344,833.00	0.00	1,344,833.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,404,098.74	2,530,318.91	7,934,417.65	4,870,515.84	1,944,129.20	6,814,645.04	-14.1%
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		6,343,602.10	6,343,602.10		9,785,371.00	9,785,371.00	54.3%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		276,786.45	276,786.45		335,515.00	335,515.00	21.2%
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		604,198.17	604,198.17		2,021,136.00	2,021,136.00	234.5%
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	68,003,384.45	68,003,384.45	43,420,965.00	78,049,668.00	121,470,633.00	78.6%
<b>TOTAL, OTHER STATE REVENUE</b>			6,748,931.74	108,865,488.08	115,614,419.82	49,636,313.84	124,958,306.20	174,594,620.04	51.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	2,661,702.42	2,661,702.42	0.00	0.00	0.00	-100.0%
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	1,958.50	0.00	1,958.50	1,958.50	0.00	1,958.50	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	45,756.88	0.00	45,756.88	1,147,368.00	0.00	1,147,368.00	2407.5%
Interest		8660	642,839.71	0.00	642,839.71	796,217.00	0.00	796,217.00	23.9%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	910,854.98	0.00	910,854.98	2,453,827.00	0.00	2,453,827.00	169.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	6,015.00	0.00	6,015.00	1,217.00	0.00	1,217.00	-79.8%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,475,129.14	670,036.87	5,145,166.01	613,757.22	2,336,127.00	2,949,884.22	-42.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,082,554.21	3,331,739.29	9,414,293.50	5,014,344.72	2,336,127.00	7,350,471.72	-21.9%
<b>TOTAL, REVENUES</b>			425,605,490.84	181,049,350.23	606,654,841.07	461,387,355.56	401,143,200.20	862,530,555.76	42.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	121,874,177.47	31,547,995.52	153,422,172.99	118,949,764.00	46,252,526.00	165,202,290.00	7.7%
Certificated Pupil Support Salaries		1200	11,887,942.14	11,135,457.92	23,023,400.06	10,729,060.00	10,242,060.00	20,971,120.00	-8.9%
Certificated Supervisors' and Administrators' Salaries		1300	17,940,273.60	3,168,440.78	21,108,714.38	20,104,848.00	1,998,984.00	22,103,832.00	4.7%
Other Certificated Salaries		1900	4,375,596.03	5,792,842.35	10,168,438.38	4,174,361.00	6,158,889.00	10,333,250.00	1.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>156,077,989.24</b>	<b>51,644,736.57</b>	<b>207,722,725.81</b>	<b>153,958,033.00</b>	<b>64,652,459.00</b>	<b>218,610,492.00</b>	<b>5.2%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,244,868.65	16,311,828.45	17,556,697.10	2,207,083.00	16,262,870.00	18,469,953.00	5.2%
Classified Support Salaries		2200	20,471,898.36	9,467,362.91	29,939,261.27	21,405,173.00	9,519,304.25	30,924,477.25	3.3%
Classified Supervisors' and Administrators' Salaries		2300	4,299,314.03	3,158,739.99	7,458,054.02	4,617,387.00	2,210,144.00	6,827,531.00	-8.5%
Clerical, Technical and Office Salaries		2400	15,660,755.18	2,711,546.66	18,372,301.84	18,316,557.85	2,235,380.00	20,551,937.85	11.9%
Other Classified Salaries		2900	10,982,122.11	5,121,011.30	16,103,133.41	9,845,973.00	6,549,449.38	16,395,422.38	1.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>52,658,958.33</b>	<b>36,770,489.31</b>	<b>89,429,447.64</b>	<b>56,392,173.85</b>	<b>36,777,147.63</b>	<b>93,169,321.48</b>	<b>4.2%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	25,760,953.53	28,921,110.04	54,682,063.57	24,438,347.09	24,748,918.00	49,187,265.09	-10.0%
PERS		3201-3202	10,145,803.67	7,934,688.94	18,080,492.61	13,808,128.50	12,533,221.25	26,341,349.75	45.7%
OASDI/Medicare/Alternative		3301-3302	6,152,361.58	3,899,869.05	10,052,230.63	6,241,438.73	3,782,242.00	10,023,680.73	-0.3%
Health and Welfare Benefits		3401-3402	39,463,994.20	18,369,017.19	57,833,011.39	45,614,602.50	20,837,781.00	66,452,383.50	14.9%
Unemployment Insurance		3501-3502	1,063,449.68	450,650.20	1,514,099.88	3,046,905.75	559,613.50	3,606,519.25	138.2%
Workers' Compensation		3601-3602	6,333,513.21	2,670,659.36	9,004,172.57	6,351,238.48	2,689,212.00	9,040,450.48	0.4%
OPEB, Allocated		3701-3702	477,910.51	169,793.72	647,704.23	504,619.69	243,282.00	747,901.69	15.5%
OPEB, Active Employees		3751-3752	2,918,951.72	1,354,166.39	4,273,118.11	3,148,066.00	1,157,807.00	4,305,873.00	0.8%
Other Employee Benefits		3901-3902	3,598,814.02	2,742,656.46	6,341,470.48	2,547,922.52	2,084,559.00	4,632,481.52	-26.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>95,915,752.12</b>	<b>66,512,611.35</b>	<b>162,428,363.47</b>	<b>105,701,269.26</b>	<b>68,636,635.75</b>	<b>174,337,905.01</b>	<b>7.3%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	308,520.59	4,272,639.85	4,581,160.44	410,294.84	1,144,733.00	1,555,027.84	-66.1%
Books and Other Reference Materials		4200	74,087.34	401,886.93	475,974.27	347,523.46	800,840.00	1,148,363.46	141.3%
Materials and Supplies		4300	5,289,225.12	14,069,888.65	19,359,113.77	22,118,307.95	146,057,867.71	168,176,175.66	768.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	976,969.82	3,102,297.59	4,079,267.41	4,101,076.94	4,444,304.16	8,545,381.10	109.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,648,802.87</b>	<b>21,846,713.02</b>	<b>28,495,515.89</b>	<b>26,977,203.19</b>	<b>152,447,744.87</b>	<b>179,424,948.06</b>	<b>529.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	4,993,162.15	6,600,228.44	11,593,390.59	6,609,183.00	11,596,320.00	18,205,503.00	57.0%
Travel and Conferences		5200	585,763.90	805,227.47	1,390,991.37	1,549,333.10	1,456,611.96	3,005,945.06	116.1%
Dues and Memberships		5300	189,073.94	27,065.00	216,138.94	697,946.00	8,345.00	706,291.00	226.8%
Insurance		5400 - 5450	2,781,680.90	0.00	2,781,680.90	3,402,783.00	0.00	3,402,783.00	22.3%
Operations and Housekeeping Services		5500	10,012,656.48	88,312.89	10,100,969.37	9,941,582.00	86,236.00	10,027,818.00	-0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,310,984.11	11,471,263.85	12,782,247.96	2,538,251.00	5,173,033.87	7,711,284.87	-39.7%
Transfers of Direct Costs		5710	(142,324.69)	142,324.69	0.00	(305,453.00)	136,302.00	(169,151.00)	New
Transfers of Direct Costs - Interfund		5750	(30,989.59)	(40,202.56)	(71,192.15)	(143,304.00)	(695,270.00)	(838,574.00)	1077.9%
Professional/Consulting Services and Operating Expenditures		5800	7,874,917.00	8,348,434.47	16,223,351.47	11,313,365.15	7,554,246.30	18,867,611.45	16.3%
Communications		5900	839,304.73	13,402.87	852,707.60	1,436,985.16	26,628.00	1,463,613.16	71.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>28,414,228.93</b>	<b>27,456,057.12</b>	<b>55,870,286.05</b>	<b>37,040,671.41</b>	<b>25,342,453.13</b>	<b>62,383,124.54</b>	<b>11.7%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	808,289.11	808,289.11	0.00	390,203.00	390,203.00	-51.7%
Buildings and Improvements of Buildings		6200	0.00	1,473,123.16	1,473,123.16	0.00	2,253,891.84	2,253,891.84	53.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	92,142.68	974,565.56	1,066,708.24	122,716.00	121,124,551.00	121,247,267.00	11266.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>92,142.68</b>	<b>3,255,977.83</b>	<b>3,348,120.51</b>	<b>122,716.00</b>	<b>123,768,645.84</b>	<b>123,891,361.84</b>	<b>3600.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	1,367.00	1,367.00	0.00	53,216.00	53,216.00	3792.9%
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	865,958.00	0.00	865,958.00	1,113,137.00	0.00	1,113,137.00	28.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	127,000.00	0.00	127,000.00	0.00	0.00	0.00	-100.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			992,958.00	1,367.00	994,325.00	1,113,137.00	53,216.00	1,166,353.00	17.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(6,375,168.42)	6,375,168.42	0.00	(7,809,466.00)	7,809,466.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(919,566.06)	0.00	(919,566.06)	(1,553,457.00)	0.00	(1,553,457.00)	68.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,294,734.48)	6,375,168.42	(919,566.06)	(9,362,923.00)	7,809,466.00	(1,553,457.00)	68.9%
TOTAL, EXPENDITURES			333,506,097.69	213,863,120.62	547,369,218.31	371,942,280.71	479,487,768.22	851,430,048.93	55.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	500,000.00	0.00	500,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	500,000.00	0.00	500,000.00	New
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(64,127,237.98)	64,127,237.98	0.00	(76,375,680.00)	76,375,680.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(64,127,237.98)	64,127,237.98	0.00	(76,375,680.00)	76,375,680.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(64,127,237.98)	64,127,237.98	0.00	(76,875,680.00)	76,375,680.00	(500,000.00)	New

**2021 – 2022**

**Unaudited Actuals**

**Fund 08**



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	728,145.23	0.00	-100.0%
5) TOTAL, REVENUES			728,145.23	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	26,751.22	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,751.22	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			701,394.01	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			701,394.01	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	842,363.46	1,543,757.47	83.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			842,363.46	1,543,757.47	83.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			842,363.46	1,543,757.47	83.3%
2) Ending Balance, June 30 (E + F1e)			1,543,757.47	1,543,757.47	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			1,543,757.47	1,543,757.47	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(26,751.22)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,570,508.69		
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			1,543,757.47		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,543,757.47		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	728,145.23	0.00	-100.0%
<b>TOTAL, REVENUES</b>			<b>728,145.23</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	26,751.22	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			26,751.22	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	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%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			26,751.22	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a- b + c - d + e)			0.00	0.00	0.0%



**2021 – 2022**

**Unaudited Actuals**

**Fund 09**



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	23,150,075.14	26,023,298.00	12.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,243,256.81	4,451,208.00	37.2%
4) Other Local Revenue		8600-8799	145,953.92	22,032.00	-84.9%
5) TOTAL, REVENUES			26,539,285.87	30,496,538.00	14.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	11,145,722.50	12,500,006.00	12.2%
2) Classified Salaries		2000-2999	1,426,591.99	1,917,235.00	34.4%
3) Employee Benefits		3000-3999	6,802,380.84	5,515,863.00	-18.9%
4) Books and Supplies		4000-4999	583,036.29	21,221,259.00	3539.8%
5) Services and Other Operating Expenditures		5000-5999	1,864,735.52	4,189,661.00	124.7%
6) Capital Outlay		6000-6999	11,441.73	48,841.00	326.9%
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	16,507.00	New
9) TOTAL, EXPENDITURES			21,833,908.87	45,409,372.00	108.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,705,377.00	(14,912,834.00)	-416.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,705,377.00	(14,912,834.00)	-416.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,565,141.10	30,270,518.10	18.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,565,141.10	30,270,518.10	18.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,565,141.10	30,270,518.10	18.4%
2) Ending Balance, June 30 (E + F1e)			30,270,518.10	15,357,684.10	-49.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	582.21	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,815,287.82	2,918,017.82	3.6%
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	27,454,648.07	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	12,439,666.28	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	38,295,710.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	582.21		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,363,137.05		
4) Due from Grantor Government		9290	743,581.91		
5) Due from Other Funds		9310	799,116.69		
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			43,202,128.39		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	96,132.97		
2) Due to Grantor Governments		9590	8,323,113.07		
3) Due to Other Funds		9610	3,753,528.55		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	758,835.70		
6) TOTAL, LIABILITIES			12,931,610.29		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			30,270,518.10		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	11,521,266.00	17,172,970.00	49.1%
Education Protection Account State Aid - Current Year		8012	10,038,465.00	5,604,104.00	-44.2%
State Aid - Prior Years		8019	(1,311,494.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,901,838.14	3,246,224.00	11.9%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>23,150,075.14</b>	<b>26,023,298.00</b>	<b>12.4%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	71,814.00	71,814.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	474,131.95	456,659.00	-3.7%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	67,954.86	174,428.00	156.7%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,629,356.00	3,748,307.00	42.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,243,256.81</b>	<b>4,451,208.00</b>	<b>37.2%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	140,357.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	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%
All Other Local Revenue		8699	5,596.92	22,032.00	293.6%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>145,953.92</b>	<b>22,032.00</b>	<b>-84.9%</b>
<b>TOTAL, REVENUES</b>			<b>26,539,285.87</b>	<b>30,496,538.00</b>	<b>14.9%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	9,063,356.44	10,314,573.00	13.8%
Certificated Pupil Support Salaries		1200	811,674.97	809,557.00	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	984,229.33	946,376.00	-3.8%
Other Certificated Salaries		1900	286,461.76	429,500.00	49.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>11,145,722.50</b>	<b>12,500,006.00</b>	<b>12.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	58,964.14	60,601.00	2.8%
Classified Support Salaries		2200	608,333.30	1,119,784.00	84.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	484,645.85	476,761.00	-1.6%
Other Classified Salaries		2900	274,648.70	260,089.00	-5.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,426,591.99</b>	<b>1,917,235.00</b>	<b>34.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	2,940,796.29	1,845,669.00	-37.2%
PERS		3201-3202	337,467.38	437,308.00	29.6%
OASDI/Medicare/Alternative		3301-3302	289,613.06	354,026.00	22.2%
Health and Welfare Benefits		3401-3402	2,417,612.10	1,972,379.00	-18.4%
Unemployment Insurance		3501-3502	63,737.94	111,190.00	74.4%
Workers' Compensation		3601-3602	379,263.80	421,550.00	11.1%
OPEB, Allocated		3701-3702	28,190.36	29,984.00	6.4%
OPEB, Active Employees		3751-3752	169,038.19	156,693.00	-7.3%
Other Employee Benefits		3901-3902	176,661.72	187,064.00	5.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,802,380.84</b>	<b>5,515,863.00</b>	<b>-18.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	149,631.75	282,165.00	88.6%
Books and Other Reference Materials		4200	302.76	16,587.00	5378.6%
Materials and Supplies		4300	328,633.12	20,731,157.00	6208.3%
Noncapitalized Equipment		4400	104,468.66	189,663.00	81.6%
Food		4700	0.00	1,687.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>583,036.29</b>	<b>21,221,259.00</b>	<b>3539.8%</b>



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	7,072.00	New
Travel and Conferences		5200	37,551.37	218,694.00	482.4%
Dues and Memberships		5300	2,900.00	21,224.00	631.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	372,447.08	315,377.00	-15.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	527,486.61	1,585,076.00	200.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,960.07	102,011.00	830.8%
Professional/Consulting Services and Operating Expenditures		5800	913,390.39	1,939,076.00	112.3%
Communications		5900	0.00	1,131.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,864,735.52</b>	<b>4,189,661.00</b>	<b>124.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	11,441.73	48,841.00	326.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>11,441.73</b>	<b>48,841.00</b>	<b>326.9%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	16,507.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	16,507.00	New
<b>TOTAL, EXPENDITURES</b>			<b>21,833,908.87</b>	<b>45,409,372.00</b>	<b>108.0%</b>

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

**2021 – 2022**

**Unaudited Actuals**

**Fund 11**



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	652,118.73	834,877.00	28.0%
3) Other State Revenue		8300-8599	4,295,465.00	4,957,181.00	15.4%
4) Other Local Revenue		8600-8799	31,732.10	20,000.00	-37.0%
5) TOTAL, REVENUES			4,979,315.83	5,812,058.00	16.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,295,422.41	2,363,153.00	3.0%
2) Classified Salaries		2000-2999	593,240.37	603,850.00	1.8%
3) Employee Benefits		3000-3999	1,463,974.83	920,086.00	-37.2%
4) Books and Supplies		4000-4999	111,440.38	216,345.00	94.1%
5) Services and Other Operating Expenditures		5000-5999	682,458.93	854,915.00	25.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	35,000.00	35,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	182,559.50	206,183.00	12.9%
9) TOTAL, EXPENDITURES			5,364,096.42	5,199,532.00	-3.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(384,780.59)	612,526.00	-259.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(384,780.59)	612,526.00	-259.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,017,992.19	633,211.60	-37.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,017,992.19	633,211.60	-37.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,017,992.19	633,211.60	-37.8%
2) Ending Balance, June 30 (E + F1e)			633,211.60	1,245,737.60	96.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	520.35	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			438,457.50	1,149,633.50	162.2%
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	194,233.75	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	96,104.10	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	666,449.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,000.00		
c) in Revolving Cash Account		9130	520.35		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,537.92		
4) Due from Grantor Government		9290	160,388.53		
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			831,896.78		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	70,523.98		
2) Due to Grantor Governments		9590	1.18		
3) Due to Other Funds		9610	128,160.02		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			198,685.18		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			633,211.60		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	652,118.73	834,877.00	28.0%
TOTAL, FEDERAL REVENUE			652,118.73	834,877.00	28.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year					
		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years					
		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	35,000.00	New
Adult Education Program	6391	8590	4,020,012.00	4,739,844.00	17.9%
All Other State Revenue	All Other	8590	275,453.00	182,337.00	-33.8%
TOTAL, OTHER STATE REVENUE			4,295,465.00	4,957,181.00	15.4%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,944.00	417.00	-85.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	8,062.50	1,852.50	-77.0%
Interagency Services		8677	17,386.00	15,846.40	-8.9%
Other Local Revenue					
All Other Local Revenue		8699	3,339.60	1,884.10	-43.6%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>31,732.10</b>	<b>20,000.00</b>	<b>-37.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,979,315.83</b>	<b>5,812,058.00</b>	<b>16.7%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,588,716.60	1,668,776.00	5.0%
Certificated Pupil Support Salaries		1200	403,821.33	375,556.00	-7.0%
Certificated Supervisors' and Administrators' Salaries		1300	302,884.48	318,821.00	5.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,295,422.41</b>	<b>2,363,153.00</b>	<b>3.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	118,149.93	117,447.00	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	370,253.23	392,416.00	6.0%
Other Classified Salaries		2900	104,837.21	93,987.00	-10.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>593,240.37</b>	<b>603,850.00</b>	<b>1.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	586,911.68	228,511.00	-61.1%
PERS		3201-3202	136,646.88	107,817.00	-21.1%
OASDI/Medicare/Alternative		3301-3302	78,681.02	49,903.00	-36.6%
Health and Welfare Benefits		3401-3402	484,413.45	433,785.00	-10.5%
Unemployment Insurance		3501-3502	14,615.76	4,442.00	-69.6%
Workers' Compensation		3601-3602	87,021.89	24,188.00	-72.2%
OPEB, Allocated		3701-3702	6,457.72	1,154.00	-82.1%
OPEB, Active Employees		3751-3752	34,090.93	42,359.00	24.3%
Other Employee Benefits		3901-3902	35,135.50	27,927.00	-20.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,463,974.83</b>	<b>920,086.00</b>	<b>-37.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,784.87	16,950.00	849.6%
Materials and Supplies		4300	35,426.51	100,235.00	182.9%
Noncapitalized Equipment		4400	74,229.00	99,160.00	33.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>111,440.38</b>	<b>216,345.00</b>	<b>94.1%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	21,743.19	42,453.00	95.2%
Dues and Memberships		5300	1,100.00	1,243.00	13.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	171,845.85	146,561.00	-14.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,184.14	55,373.00	31.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,148.75	6,854.00	-4.1%
Professional/Consulting Services and Operating Expenditures		5800	438,437.00	602,431.00	37.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>682,458.93</b>	<b>854,915.00</b>	<b>25.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	35,000.00	35,000.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>35,000.00</b>	<b>35,000.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	182,559.50	206,183.00	12.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			182,559.50	206,183.00	12.9%
TOTAL, EXPENDITURES			5,364,096.42	5,199,532.00	-3.1%

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

**2021 – 2022**

**Unaudited Actuals**

**Fund 12**



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,016,896.18	19,465,378.00	115.9%
3) Other State Revenue		8300-8599	9,146,840.73	12,023,246.00	31.4%
4) Other Local Revenue		8600-8799	175,499.00	68,000.00	-61.3%
5) TOTAL, REVENUES			18,339,235.91	31,556,624.00	72.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	6,427,284.56	8,601,519.88	33.8%
2) Classified Salaries		2000-2999	3,790,868.89	3,757,999.07	-0.9%
3) Employee Benefits		3000-3999	5,975,009.56	6,784,364.57	13.5%
4) Books and Supplies		4000-4999	544,004.24	7,075,345.23	1200.6%
5) Services and Other Operating Expenditures		5000-5999	352,633.12	2,112,792.00	499.1%
6) Capital Outlay		6000-6999	202,911.53	1,893,238.00	833.0%
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	723,924.10	1,330,767.00	83.8%
9) TOTAL, EXPENDITURES			18,016,636.00	31,556,025.75	75.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			322,599.91	598.25	-99.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			322,599.91	598.25	-99.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	468,078.33	790,678.24	68.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			468,078.33	790,678.24	68.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			468,078.33	790,678.24	68.9%
2) Ending Balance, June 30 (E + F1e)			790,678.24	791,276.49	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			789,679.24	790,277.49	0.1%
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	999.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	999.00	New



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(1,825,078.77)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,562,039.95		
4) Due from Grantor Government		9290	2,034,021.38		
5) Due from Other Funds		9310	41,163.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,812,145.56		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	193,158.44		
2) Due to Grantor Governments		9590	572,108.93		
3) Due to Other Funds		9610	196,285.86		
4) Current Loans		9640			
5) Unearned Revenue		9650	59,914.09		
6) TOTAL, LIABILITIES			1,021,467.32		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			790,678.24		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	8,547,964.82	17,632,686.00	106.3%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	468,931.36	1,832,692.00	290.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>9,016,896.18</b>	<b>19,465,378.00</b>	<b>115.9%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	6,936,575.00	6,936,575.00	0.0%
All Other State Revenue	All Other	8590	2,210,265.73	5,086,671.00	130.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,146,840.73</b>	<b>12,023,246.00</b>	<b>31.4%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	999.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	174,500.00	68,000.00	-61.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>175,499.00</b>	<b>68,000.00</b>	<b>-61.3%</b>
<b>TOTAL, REVENUES</b>			<b>18,339,235.91</b>	<b>31,556,624.00</b>	<b>72.1%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	5,542,016.87	7,531,829.34	35.9%
Certificated Pupil Support Salaries		1200	99,100.52	110,558.59	11.6%
Certificated Supervisors' and Administrators' Salaries		1300	685,151.23	832,158.62	21.5%
Other Certificated Salaries		1900	101,015.94	126,973.33	25.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>6,427,284.56</b>	<b>8,601,519.88</b>	<b>33.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	2,611,540.95	2,516,789.36	-3.6%
Classified Support Salaries		2200	215,349.37	296,168.81	37.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	584,986.13	570,288.79	-2.5%
Other Classified Salaries		2900	378,992.44	374,752.11	-1.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,790,868.89</b>	<b>3,757,999.07</b>	<b>-0.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,822,847.36	1,657,026.48	-9.1%
PERS		3201-3202	443,521.66	448,208.97	1.1%
OASDI/Medicare/Alternative		3301-3302	353,297.78	333,848.31	-5.5%
Health and Welfare Benefits		3401-3402	2,615,011.52	3,456,222.70	32.2%
Unemployment Insurance		3501-3502	51,695.56	25,926.59	-49.8%
Workers' Compensation		3601-3602	307,842.15	323,546.97	5.1%
OPEB, Allocated		3701-3702	20,434.07	23,320.55	14.1%
OPEB, Active Employees		3751-3752	221,678.52	359,505.00	62.2%
Other Employee Benefits		3901-3902	138,680.94	156,759.00	13.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,975,009.56</b>	<b>6,784,364.57</b>	<b>13.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	39,531.82	56,406.00	42.7%
Materials and Supplies		4300	364,770.00	6,689,135.23	1733.8%
Noncapitalized Equipment		4400	106,096.42	251,521.00	137.1%
Food		4700	33,606.00	78,283.00	132.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>544,004.24</b>	<b>7,075,345.23</b>	<b>1200.6%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	3,050.00	New
Travel and Conferences		5200	84,267.71	128,009.00	51.9%
Dues and Memberships		5300	300.00	400.00	33.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,517.70	33,735.00	64.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	112,444.13	891,763.00	693.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	40,591.33	655,318.00	1514.4%
Professional/Consulting Services and Operating Expenditures		5800	59,567.09	350,449.00	488.3%
Communications		5900	34,945.16	50,068.00	43.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>352,633.12</b>	<b>2,112,792.00</b>	<b>499.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	61,999.09	82,083.00	32.4%
Buildings and Improvements of Buildings		6200	98,708.28	191,145.00	93.6%
Equipment		6400	42,204.16	1,620,010.00	3738.5%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>202,911.53</b>	<b>1,893,238.00</b>	<b>833.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	723,924.10	1,330,767.00	83.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>723,924.10</b>	<b>1,330,767.00</b>	<b>83.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>18,016,636.00</b>	<b>31,556,025.75</b>	<b>75.1%</b>

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

**2021 – 2022**

**Unaudited Actuals**

**Fund 13**



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,985,024.94	22,330,000.00	17.6%
3) Other State Revenue		8300-8599	4,232,542.90	1,387,800.00	-67.2%
4) Other Local Revenue		8600-8799	744,939.51	62,500.00	-91.6%
5) TOTAL, REVENUES			23,962,507.35	23,780,300.00	-0.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,491,283.95	7,883,693.00	5.2%
3) Employee Benefits		3000-3999	4,430,478.16	5,771,988.42	30.3%
4) Books and Supplies		4000-4999	8,175,767.10	8,467,719.00	3.6%
5) Services and Other Operating Expenditures		5000-5999	200,720.73	305,736.00	52.3%
6) Capital Outlay		6000-6999	0.00	200,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	13,082.46	0.00	-100.0%
9) TOTAL, EXPENDITURES			20,311,332.40	22,629,136.42	11.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,651,174.95	1,151,163.58	-68.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,651,174.95	1,151,163.58	-68.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,419,277.56	12,070,452.51	43.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,419,277.56	12,070,452.51	43.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,419,277.56	12,070,452.51	43.4%
2) Ending Balance, June 30 (E + F1e)			12,070,452.51	13,221,616.09	9.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,560.00	0.00	-100.0%
Stores		9712	320,152.41	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			11,060,165.10	12,585,266.51	13.8%
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	688,575.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	636,349.58	New



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,239,600.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	328,572.02		
c) in Revolving Cash Account		9130	1,560.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,731.74		
4) Due from Grantor Government		9290	1,450,460.61		
5) Due from Other Funds		9310	3,082,161.21		
6) Stores		9320	320,152.41		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13,429,238.82		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,358,786.31		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,358,786.31		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			12,070,452.51		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	18,985,024.94	22,330,000.00	17.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>18,985,024.94</b>	<b>22,330,000.00</b>	<b>17.6%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	4,232,542.90	1,387,800.00	-67.2%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,232,542.90</b>	<b>1,387,800.00</b>	<b>-67.2%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	15,005.51	10,000.00	-33.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,826.00	2,500.00	-78.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	718,108.00	50,000.00	-93.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>744,939.51</b>	<b>62,500.00</b>	<b>-91.6%</b>
<b>TOTAL, REVENUES</b>			<b>23,962,507.35</b>	<b>23,780,300.00</b>	<b>-0.8%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	6,480,665.01	6,796,893.00	4.9%
Classified Supervisors' and Administrators' Salaries		2300	817,524.46	861,120.00	5.3%
Clerical, Technical and Office Salaries		2400	193,094.48	225,680.00	16.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>7,491,283.95</b>	<b>7,883,693.00</b>	<b>5.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,260,681.36	1,729,034.80	37.2%
OASDI/Medicare/Alternative		3301-3302	558,115.09	606,575.68	8.7%
Health and Welfare Benefits		3401-3402	1,539,901.97	2,537,510.08	64.8%
Unemployment Insurance		3501-3502	40,344.39	49,779.24	23.4%
Workers' Compensation		3601-3602	237,313.38	298,353.60	25.7%
OPEB, Allocated		3701-3702	15,185.01	33,592.28	121.2%
OPEB, Active Employees		3751-3752	198,697.43	254,565.74	28.1%
Other Employee Benefits		3901-3902	580,239.53	262,577.00	-54.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,430,478.16</b>	<b>5,771,988.42</b>	<b>30.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	622,922.34	657,000.00	5.5%
Noncapitalized Equipment		4400	57,761.99	60,000.00	3.9%
Food		4700	7,495,082.77	7,750,719.00	3.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,175,767.10</b>	<b>8,467,719.00</b>	<b>3.6%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,436.76	10,500.00	136.7%
Dues and Memberships		5300	1,352.30	2,000.00	47.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	113,258.65	100,000.00	-11.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,648.43	69,000.00	697.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,361.00	65,711.00	431.6%
Professional/Consulting Services and Operating Expenditures		5800	54,267.26	50,500.00	-6.9%
Communications		5900	6,396.33	8,025.00	25.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>200,720.73</b>	<b>305,736.00</b>	<b>52.3%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	200,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>200,000.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	13,082.46	0.00	-100.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>13,082.46</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>20,311,332.40</b>	<b>22,629,136.42</b>	<b>11.4%</b>

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

**2021 – 2022**

**Unaudited Actuals**

**Fund 14**



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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	764,015.81	764,015.81	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			764,015.81	764,015.81	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			764,015.81	764,015.81	0.0%
2) Ending Balance, June 30 (E + F1e)			764,015.81	764,015.81	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	764,015.81	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	764,015.81	New



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	769,779.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,803.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			776,582.73		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	12,566.92		
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			12,566.92		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			764,015.81		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

**2021 – 2022**

**Unaudited Actuals**

**Fund 21**



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	458,240.14	120,000.00	-73.8%
5) TOTAL, REVENUES			458,240.14	120,000.00	-73.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	377,761.53	1,507,269.00	299.0%
5) Services and Other Operating Expenditures		5000-5999	2,623,958.51	3,938,502.00	50.1%
6) Capital Outlay		6000-6999	65,422,976.23	56,957,115.10	-12.9%
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			68,424,696.27	62,402,886.10	-8.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(67,966,456.13)	(62,282,886.10)	-8.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	111,668,105.54	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			111,668,105.54	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			43,701,649.41	(62,282,886.10)	-242.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,642,774.71	116,344,424.12	60.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,642,774.71	116,344,424.12	60.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,642,774.71	116,344,424.12	60.2%
2) Ending Balance, June 30 (E + F1e)			116,344,424.12	54,061,538.02	-53.5%
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			110,855,383.06	48,617,146.96	-56.1%
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	5,489,041.06	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	5,444,391.06	New



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	107,765,053.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	14,010,105.54		
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			121,775,158.65		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	5,430,734.53		
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			5,430,734.53		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			116,344,424.12		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	453,551.00	120,000.00	-73.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,689.14	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			458,240.14	120,000.00	-73.8%
<b>TOTAL, REVENUES</b>			458,240.14	120,000.00	-73.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23,239.00	1,507,269.00	6385.9%
Noncapitalized Equipment		4400	354,522.53	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			377,761.53	1,507,269.00	299.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,189,273.79	3,763,822.00	216.5%
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	1,434,684.72	174,680.00	-87.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,623,958.51</b>	<b>3,938,502.00</b>	<b>50.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	65,422,976.23	56,957,115.10	-12.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>65,422,976.23</b>	<b>56,957,115.10</b>	<b>-12.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>68,424,696.27</b>	<b>62,402,886.10</b>	<b>-8.8%</b>

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	111,668,105.54	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			111,668,105.54	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			111,668,105.54	0.00	-100.0%

**2021 – 2022**

**Unaudited Actuals**

**Fund 25**



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,205,947.25	3,500,000.00	-32.8%
5) TOTAL, REVENUES			5,205,947.25	3,500,000.00	-32.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	31,918.42	33,000.00	3.4%
5) Services and Other Operating Expenditures		5000-5999	81,885.44	632,411.00	672.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,848,498.68	2,621,640.00	-55.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,962,302.54	3,287,051.00	-44.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(756,355.29)	212,949.00	-128.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	500,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	500,000.00	New



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(756,355.29)	712,949.00	-194.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,483,442.28	5,727,086.99	-11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,483,442.28	5,727,086.99	-11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,483,442.28	5,727,086.99	-11.7%
2) Ending Balance, June 30 (E + F1e)			5,727,086.99	6,440,035.99	12.4%
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			4,958,881.73	5,687,716.73	14.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	768,205.26	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	752,319.26	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,257,926.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	500,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,757,926.21		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	30,839.22		
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			30,839.22		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,727,086.99		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	24,499.00	100,000.00	308.2%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	5,181,448.25	3,400,000.00	-34.4%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,205,947.25	3,500,000.00	-32.8%
<b>TOTAL, REVENUES</b>			5,205,947.25	3,500,000.00	-32.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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	31,918.42	33,000.00	3.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			31,918.42	33,000.00	3.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,540.42	616,525.00	1587.2%
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	45,345.02	15,886.00	-65.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>81,885.44</b>	<b>632,411.00</b>	<b>672.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	2,008,499.91	1,361,640.00	-32.2%
Other Debt Service - Principal		7439	3,839,998.77	1,260,000.00	-67.2%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>5,848,498.68</b>	<b>2,621,640.00</b>	<b>-55.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,962,302.54</b>	<b>3,287,051.00</b>	<b>-44.9%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	500,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	500,000.00	New
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	500,000.00	New

**2021 – 2022**

**Unaudited Actuals**

**Fund 40**



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	1,219,760.00	New
4) Other Local Revenue		8600-8799	273,121.47	3,071,310.04	1024.5%
5) TOTAL, REVENUES			273,121.47	4,291,070.04	1471.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	332,072.17	327,112.00	-1.5%
3) Employee Benefits		3000-3999	182,830.73	222,513.00	21.7%
4) Books and Supplies		4000-4999	26,667.55	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	650,736.56	5,825,982.00	795.3%
6) Capital Outlay		6000-6999	2,090,822.44	2,302,010.04	10.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,283,129.45	8,677,617.04	164.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,010,007.98)	(4,386,547.00)	45.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,010,007.98)	(4,386,547.00)	45.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,635,315.21	5,625,307.23	-34.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,635,315.21	5,625,307.23	-34.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,635,315.21	5,625,307.23	-34.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	5,625,307.23	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	1,238,760.23	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,089,644.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,978.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	814,989.78		
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			9,906,612.77		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	531,879.35		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,913,650.03		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	835,776.16		
6) TOTAL, LIABILITIES			4,281,305.54		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,625,307.23		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	1,219,760.00	New
TOTAL, OTHER STATE REVENUE			0.00	1,219,760.00	New
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	230,857.47	235,063.00	1.8%
Interest		8660	42,264.00	673,801.00	1494.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	2,162,446.04	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			273,121.47	3,071,310.04	1024.5%
TOTAL, REVENUES			273,121.47	4,291,070.04	1471.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	179,606.15	166,010.00	-7.6%
Classified Supervisors' and Administrators' Salaries		2300	6,965.43	10,181.00	46.2%
Clerical, Technical and Office Salaries		2400	145,500.59	150,921.00	3.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>332,072.17</b>	<b>327,112.00</b>	<b>-1.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	67,567.67	97,120.00	43.7%
OASDI/Medicare/Alternative		3301-3302	25,204.59	25,161.00	-0.2%
Health and Welfare Benefits		3401-3402	73,302.07	78,088.00	6.5%
Unemployment Insurance		3501-3502	1,660.43	233.00	-86.0%
Workers' Compensation		3601-3602	9,885.75	11,945.00	20.8%
OPEB, Allocated		3701-3702	709.36	959.00	35.2%
OPEB, Active Employees		3751-3752	4,500.86	5,638.00	25.3%
Other Employee Benefits		3901-3902	0.00	3,369.00	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>182,830.73</b>	<b>222,513.00</b>	<b>21.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	19,276.85	0.00	-100.0%
Noncapitalized Equipment		4400	7,390.70	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>26,667.55</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	605,849.95	1,929,985.00	218.6%
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	44,886.61	3,895,997.00	8579.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>650,736.56</b>	<b>5,825,982.00</b>	<b>795.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	851,164.00	852,000.00	0.1%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,239,658.44	1,450,010.04	17.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,090,822.44</b>	<b>2,302,010.04</b>	<b>10.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,283,129.45</b>	<b>8,677,617.04</b>	<b>164.3%</b>

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

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

**2021 – 2022**

**Unaudited Actuals**

**Fund 51**





Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	252,943.35	212,210.00	-16.1%
4) Other Local Revenue		8600-8799	34,756,372.32	16,511,106.00	-52.5%
5) TOTAL, REVENUES			35,009,315.67	16,723,316.00	-52.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	44,422,884.48	21,712,751.00	-51.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			44,422,884.48	21,712,751.00	-51.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,413,568.81)	(4,989,435.00)	-47.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,070,000.00	New
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	(1,070,000.00)	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,413,568.81)	(6,059,435.00)	-35.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,163,165.18	14,749,596.37	-39.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,163,165.18	14,749,596.37	-39.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,163,165.18	14,749,596.37	-39.0%
2) Ending Balance, June 30 (E + F1e)			14,749,596.37	8,690,161.37	-41.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			14,363,717.37	8,304,282.37	-42.2%
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	385,879.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	385,879.00	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	31,826,393.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	313,655.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,291.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			32,145,339.92		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,245,638.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	16,150,105.54		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			17,395,743.55		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			14,749,596.37		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	252,943.35	212,210.00	-16.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			252,943.35	212,210.00	-16.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	30,935,173.57	14,169,787.00	-54.2%
Unsecured Roll		8612	2,444,658.76	1,660,717.00	-32.1%
Prior Years' Taxes		8613	62,181.38	0.00	-100.0%
Supplemental Taxes		8614	1,242,082.72	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	72,275.89	294,662.00	307.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	385,940.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			34,756,372.32	16,511,106.00	-52.5%
<b>TOTAL, REVENUES</b>			35,009,315.67	16,723,316.00	-52.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	20,985,000.00	7,250,000.00	-65.5%
Bond Interest and Other Service Charges		7434	23,437,884.48	8,971,426.00	-61.7%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	5,491,325.00	New
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>44,422,884.48</b>	<b>21,712,751.00</b>	<b>-51.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>44,422,884.48</b>	<b>21,712,751.00</b>	<b>-51.1%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	1,070,000.00	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	1,070,000.00	New
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	(1,070,000.00)	New

**2021 – 2022**

**Unaudited Actuals**

**Fund 56**



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,295.00	26,339.00	155.8%
5) TOTAL, REVENUES			10,295.00	26,339.00	155.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,295.00	26,339.00	155.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	1,070,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	1,070,000.00	New



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,295.00	1,096,339.00	10549.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,997,786.23	12,008,081.23	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,997,786.23	12,008,081.23	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,997,786.23	12,008,081.23	0.1%
2) Ending Balance, June 30 (E + F1e)			12,008,081.23	13,104,420.23	9.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			10,295.00	18,283.00	77.6%
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	11,997,786.23	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	13,086,137.23	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,763,075.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	7,105,005.31		
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	2,140,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			12,008,081.23		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			12,008,081.23		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	10,295.00	26,339.00	155.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,295.00	26,339.00	155.8%
TOTAL, REVENUES			10,295.00	26,339.00	155.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	1,070,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,070,000.00	New
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	1,070,000.00	New

**2021 – 2022**

**Unaudited Actuals**

**Fund 67**



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	11,501.00	New
4) Other Local Revenue		8600-8799	22,708,974.94	18,051,349.00	-20.5%
5) TOTAL, REVENUES			22,708,974.94	18,062,850.00	-20.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	232,734.63	227,009.00	-2.5%
3) Employee Benefits		3000-3999	118,426.52	144,701.00	22.2%
4) Books and Supplies		4000-4999	36,192.31	38,949.00	7.6%
5) Services and Other Operating Expenses		5000-5999	14,297,716.10	14,424,895.00	0.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,685,069.56	14,835,554.00	1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,023,905.38	3,227,296.00	-59.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			8,023,905.38	3,227,296.00	-59.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	40,402,586.32	48,426,491.70	19.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,402,586.32	48,426,491.70	19.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			40,402,586.32	48,426,491.70	19.9%
2) Ending Net Position, June 30 (E + F1e)			48,426,491.70	51,653,787.70	6.7%
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	48,426,491.70	51,653,787.70	6.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	75,358,465.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	529.19		
d) with Fiscal Agent/Trustee		9135	767,270.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	74,651.66		
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) 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			76,200,916.61		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	25,312,424.91		
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	2,462,000.00		
7) TOTAL, LIABILITIES			27,774,424.91		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			48,426,491.70		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	11,501.00	New
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	11,501.00	New
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	265,091.00	253,651.00	-4.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	21,893,763.64	17,791,500.00	-18.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	550,120.30	6,198.00	-98.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			22,708,974.94	18,051,349.00	-20.5%
<b>TOTAL, REVENUES</b>			22,708,974.94	18,062,850.00	-20.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	88,832.30	88,986.00	0.2%
Clerical, Technical and Office Salaries		2400	143,902.33	138,023.00	-4.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			232,734.63	227,009.00	-2.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	49,927.55	56,043.00	12.2%
OASDI/Medicare/Alternative		3301-3302	18,937.92	19,608.00	3.5%
Health and Welfare Benefits		3401-3402	20,417.76	23,687.00	16.0%
Unemployment Insurance		3501-3502	1,240.74	1,227.00	-1.1%
Workers' Compensation		3601-3602	7,386.96	7,992.00	8.2%
OPEB, Allocated		3701-3702	731.27	638.00	-12.8%
OPEB, Active Employees		3751-3752	3,666.29	11,899.00	224.6%
Other Employee Benefits		3901-3902	16,118.03	23,607.00	46.5%
TOTAL, EMPLOYEE BENEFITS			118,426.52	144,701.00	22.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,539.95	2,815.00	82.8%
Noncapitalized Equipment		4400	34,652.36	36,134.00	4.3%
TOTAL, BOOKS AND SUPPLIES			36,192.31	38,949.00	7.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	78.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	5,816,136.37	5,251,802.00	-9.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	422,066.04	454,569.00	7.7%
Transfers of Direct Costs - Interfund		5750	131.00	8,680.00	6526.0%
Professional/Consulting Services and Operating Expenditures		5800	8,059,382.69	8,709,391.00	8.1%
Communications		5900	0.00	375.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>14,297,716.10</b>	<b>14,424,895.00</b>	<b>0.9%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>14,685,069.56</b>	<b>14,835,554.00</b>	<b>1.0%</b>

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