

**ENDING BALANCE ANALYSIS
2021-2022 UNAUDITED ACTUALS
FINANCIAL REPORT**

| Line # | Description | Column A | Column B | Column C | Column D | Column E |
|--------|--|-------------------------|------------------------|-------------------------|------------------------|-------------------------|
| | | Audited Actuals | Audited Actuals | Audited Actuals | Estimated | Unaudited Actuals |
| | | Balance | Surplus or | Balance | Surplus or | Balance |
| | | Deficit | | Deficit | | |
| | | 6/30/2020 | | 6/30/2021 | | 6/30/2022 |
| 1 | Court/Community Schools Programs | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2 | Special Education County Program & Reserves | \$2,768,725.29 | \$134,921.43 | \$2,903,646.72 | \$283,839.87 | \$3,187,486.59 |
| 3 | Sp Ed & SELPA Restricted Grants/Programs | \$10,719,475.28 | \$2,667,464.16 | \$13,386,939.44 | \$4,576,279.41 | \$17,963,218.85 |
| 4 | ROC/P District & COE Programs (Line 7 until 2015) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5 | Other Restricted Programs | \$12,597,458.56 | \$4,220,566.66 | \$16,818,025.22 | \$10,227,697.05 | \$27,045,722.27 |
| 6 | <i>SUBTOTAL RESTRICTED PROGRAMS</i> | \$26,085,659.13 | \$7,022,952.25 | \$33,108,611.38 | \$15,087,816.33 | \$48,196,427.71 |
| 7 | Designated Unrestricted Programs | \$81,446,728.95 | \$6,007,101.37 | \$87,453,830.32 | \$3,999,512.95 | \$91,453,343.27 |
| 8 | Court/Community Schools Unrestricted Lottery | \$48,562.48 | \$91,826.35 | \$140,388.83 | \$24,625.97 | \$165,014.80 |
| 9 | Special Education Unrestricted Lottery | \$109,540.48 | \$53,018.07 | \$162,558.55 | \$52,177.26 | \$214,735.81 |
| 10 | CTE Unrestricted Lottery | \$102,956.03 | \$6,097.66 | \$109,053.69 | \$8,877.16 | \$117,930.85 |
| 11 | Lottery - Technology Support | \$388,602.69 | \$59,240.99 | \$447,843.68 | (\$156,470.79) | \$291,372.89 |
| 12 | Revolving, Petty Cash | \$2,825.00 | \$26,416.15 | \$29,241.15 | \$758.85 | \$30,000.00 |
| 13 | Designated Economic Uncertainties | \$2,667,853.24 | (\$31,303.24) | \$2,636,550.00 | \$391,158.00 | \$3,027,708.00 |
| 14 | Unrestricted Reserves | \$13,697,432.40 | \$1,152,475.59 | \$14,849,907.99 | \$1,544,587.53 | \$16,394,495.52 |
| 15 | OZAB Qualified Zone Academy Bond #1 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 16 | OZAB Qualified Zone Academy Bond #2 | \$944,647.34 | \$31,275.88 | \$975,923.22 | (\$975,923.22) | \$0.00 |
| 17 | OZAB Qualified Zone Academy Bond #3 | \$416,667.75 | (\$208,333.17) | \$208,334.58 | (\$208,334.58) | \$0.00 |
| 18 | <i>SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS & RESERVES</i> | \$99,825,816.36 | \$7,187,815.65 | \$107,013,632.01 | \$4,680,969.13 | \$111,694,601.14 |
| 19 | TOTAL GENERAL FUND (CDE SACS Financial Reports) | \$125,911,475.49 | \$14,210,767.90 | \$140,122,243.39 | \$19,768,785.46 | \$159,891,028.85 |

| TEACHERS COLLEGE SAN JOAQUIN (TCSJ) FUND 02 (Included In SACS General Fund 01) | | | | | | |
|---|--|-----------------------|---------------------|-----------------------|----------------------|-----------------------|
| 20 | Teachers College San Joaquin (TCSJ) - Fund 02 - Restricted | \$4,861,530.37 | \$436,676.55 | \$5,298,206.92 | (\$43,642.08) | \$5,254,564.84 |
| 21 | TCSJ - Fund 02 - Unrestricted | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 21a | TCSJ - Economic Uncertainties - Fund 02 - Unrestricted | \$153,610.00 | \$4,961.00 | \$158,571.00 | \$12,958.49 | \$171,529.49 |
| 22 | TOTAL TCSJ FUND 02 (Included In CDE SACS General Fund 01 Financial Reports) | \$5,015,140.37 | \$441,637.55 | \$5,456,777.92 | (\$30,683.59) | \$5,426,094.33 |

| | | | | | | |
|----|--|-------------------------|------------------------|-------------------------|------------------------|-------------------------|
| 23 | <i>SUBTOTAL RESTRICTED PROGRAMS FUND 01 + FUND 02</i> | \$30,947,189.50 | \$7,459,628.80 | \$38,406,818.30 | \$15,044,174.25 | \$53,450,992.55 |
| 24 | <i>SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS & RESERVES FUND 01 + FUND 02</i> | \$99,979,426.36 | \$7,192,776.65 | \$107,172,203.01 | \$4,693,927.62 | \$111,866,130.63 |
| 25 | TOTAL GENERAL FUND 01 + FUND 02 (CDE SACS Financial Reports) | \$130,926,615.86 | \$14,652,405.45 | \$145,579,021.31 | \$19,738,101.87 | \$165,317,123.18 |

| OTHER FUNDS | | | | | | |
|--------------------|---|----------------|----------------|----------------|------------------|----------------|
| 26 | Charter Fund (Fund 09) | \$7,177,869.56 | \$1,830,451.08 | \$9,008,320.64 | (\$412,796.36) | \$8,595,524.28 |
| 27 | Special Education Pass-Through Fund (Fund 10) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 28 | Adults in Corrections (Fund 11) | \$59,382.30 | \$1,256.75 | \$60,639.05 | \$7,663.25 | \$68,302.30 |
| 29 | Child Development Fund (Fund 12) | \$2,075,303.42 | \$699,380.33 | \$2,774,683.75 | \$693,561.77 | \$3,468,245.52 |
| 30 | County School Facilities (Fund 35) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 31 | Special Insurance Fund (Fund 67) | \$1,570,671.31 | \$652,083.45 | \$2,222,754.76 | \$474,969.49 | \$2,697,724.25 |
| 32 | Retiree Benefit Trust Fund (Fund 71) | \$8,500,623.24 | \$1,147,606.42 | \$9,648,229.66 | (\$1,041,895.67) | \$8,606,333.99 |

| | | | | | | |
|----|------------------------|-------------------------|------------------------|-------------------------|------------------------|-------------------------|
| 33 | TOTAL ALL FUNDS | \$150,310,465.69 | \$18,983,183.48 | \$169,293,649.17 | \$19,459,604.35 | \$188,753,253.52 |
|----|------------------------|-------------------------|------------------------|-------------------------|------------------------|-------------------------|

**ALL FUNDS REVENUE/EXPENDITURE SUMMARY
2021-2022 UNAUDITED ACTUALS**

| | <u>2021-2022 Budget</u> | <u>2021-2022 First Interim</u> | <u>2021-2022 Second Interim</u> | <u>2021-2022 Unaudited Actuals</u> |
|--|-----------------------------|------------------------------------|-------------------------------------|--|
| Beginning Balance All Funds July 1st | \$165,822,538.69 | \$169,293,649.17 | \$169,293,649.17 | \$169,293,649.17 |
| <u>REVENUES</u> | | | | |
| General Fund 01 | \$156,588,250.00 | \$179,782,859.00 | \$174,562,656.00 | \$170,687,856.19 |
| Teachers College of SJ Fund 02 | \$8,458,588.00 | \$8,561,667.00 | \$8,111,947.00 | \$8,545,790.99 |
| Charter Fund 09 | \$34,147,123.00 | \$35,693,572.00 | \$34,517,699.00 | \$34,229,753.51 |
| Special Education Pass Thru Fund 10 | \$57,874,029.00 | \$67,865,344.00 | \$68,243,501.00 | \$69,189,534.17 |
| Adults In Corrections Fund 11 | \$460,631.00 | \$574,951.00 | \$594,041.00 | \$515,597.28 |
| Child Development Fund 12 | \$65,173,462.00 | \$67,182,318.00 | \$67,490,105.00 | \$40,825,326.90 |
| Special Insurance Fund 67 | \$1,767,985.00 | \$1,823,696.00 | \$1,768,694.00 | \$1,639,986.85 |
| Retiree Benefit Trust Fund 71 | \$0.00 | \$0.00 | \$0.00 | (\$1,033,760.97) |
| Subtotal All Funds Revenues | \$324,470,068.00 | \$361,484,407.00 | \$355,288,643.00 | \$324,600,084.92 |
| Total Beginning Balance and Revenue All Funds | \$490,292,606.69 | \$530,778,056.17 | \$524,582,292.17 | \$493,893,734.09 |
| <u>EXPENDITURES</u> | | | | |
| General Fund 01 | \$151,124,090.00 | \$176,402,357.00 | \$169,251,532.00 | \$150,919,070.73 |
| Teachers College of SJ Fund 02 | \$8,942,979.00 | \$9,464,601.00 | \$8,873,793.00 | \$8,576,474.58 |
| Charter Fund 09 | \$33,265,787.00 | \$35,651,067.00 | \$35,522,317.00 | \$34,642,549.87 |
| Special Education Pass Thru Fund 10 | \$57,874,029.00 | \$67,865,344.00 | \$68,243,501.00 | \$69,189,534.17 |
| Adults In Corrections Fund 11 | \$460,631.00 | \$631,861.00 | \$654,680.00 | \$507,934.03 |
| Child Development Fund 12 | \$65,180,752.00 | \$67,189,608.00 | \$67,521,102.00 | \$40,131,765.13 |
| Special Insurance Fund 67 | \$667,581.00 | \$827,330.00 | \$938,544.00 | \$1,165,017.36 |
| Retiree Benefit Trust Fund 71 | \$0.00 | \$0.00 | \$0.00 | \$8,134.70 |
| Subtotal All Funds Expenditures | \$317,515,849.00 | \$358,032,168.00 | \$351,005,469.00 | \$305,140,480.57 |
| Estimated Ending Balance General Fund | \$144,091,665.49 | \$143,502,745.39 | \$145,433,367.39 | \$159,891,028.85 |
| Estimated Ending Balance All Other Funds | \$28,685,092.20 | \$29,243,142.78 | \$28,143,455.78 | \$28,862,224.67 |
| Estimated Ending Balance All Funds June 30th | \$172,776,757.69 | \$172,745,888.17 | \$173,576,823.17 | \$188,753,253.52 |
| Total Expenditures and Estimated Ending Balance All Funds | \$490,292,606.69 | \$530,778,056.17 | \$524,582,292.17 | \$493,893,734.09 |

ENDING BALANCE ANALYSIS DETAIL
2021-22 UNAUDITED ACTUALS FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Audited Beginning Balance 7/1/21 | Column E Unaudited Revenue | Column F Unaudited Total Resources | Column G Unaudited Expenditures | Column H Unaudited Ending Bal 6/30/22 | Column I Ending Bal Line # |
|--------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 1 | Special Education - IDEA - Individuals with Disabilities Education Allocation - ARP - American Rescue Plan - 611 Local Assistance | 3305 | 1115 | \$0.00 | \$203,744.00 | \$203,744.00 | \$203,744.00 | \$0.00 | 2 |
| 2 | Special Education - Local Assistance Entitlements | 3310 | 1030 | \$0.00 | \$887,671.00 | \$887,671.00 | \$887,671.00 | \$0.00 | 2 |
| 3 | Special Education - Child Nutrition / Food Services | 5310 | 1690 | \$0.00 | \$232,645.29 | \$232,645.29 | \$232,645.29 | \$0.00 | 2 |
| 4 | Special Education | 6500 | 1000 | \$0.00 | \$36,134,979.04 | \$36,134,979.04 | \$0.00 | \$36,134,979.04 | 2 |
| 5 | Special Education - Charter Decline Adjustment Reserve | 6500 | 1013 | \$1,461,826.00 | \$1,024,635.00 | \$2,486,461.00 | \$0.00 | \$2,486,461.00 | 2 |
| 6 | Special Education - Non Public Agency Reimbursement Program | 6500 | 1019 | \$0.00 | \$0.00 | \$0.00 | \$1,810,120.47 | -\$1,810,120.47 | 2 |
| 7 | Special Education - SDC - Special Day Class | 6500 | 1020 | \$0.00 | \$830,642.71 | \$830,642.71 | \$21,135,790.75 | -\$20,305,148.04 | 2 |
| 8 | Special Education - Mid-Year Growth Reserve | 6500 | 1027 | \$249,002.13 | \$0.00 | \$249,002.13 | \$0.00 | \$249,002.13 | 2 |
| 9 | Special Education - Out of Home Care Contribution Reserve | 6500 | 1029 | \$800,000.00 | -\$800,000.00 | \$0.00 | \$0.00 | \$0.00 | 2 |
| 10 | Special Education - DIS - Designated Instructional Services | 6500 | 1050 | \$0.00 | \$0.00 | \$0.00 | \$7,077,103.33 | -\$7,077,103.33 | 2 |
| 11 | Special Education - Maximization SELPA - Special Education Local Planning Area | 6500 | 1090 | \$392,818.59 | \$59,204.87 | \$452,023.46 | \$0.00 | \$452,023.46 | 2 |
| 12 | Special Education - Pupil Services | 6500 | 1500 | \$0.00 | \$0.00 | \$0.00 | \$1,122,903.50 | -\$1,122,903.50 | 2 |

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|-------------------------------------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 13 | Special Education - Instructional Administration | 6500 | 1600 | \$0.00 | \$0.00 | \$0.00 | \$773,366.48 | -\$773,366.48 | 2 |
| 14 | Special Education - School Administration | 6500 | 1610 | \$0.00 | \$0.00 | \$0.00 | \$2,809,701.18 | -\$2,809,701.18 | 2 |
| 15 | Special Education - Maintenance and Operations | 6500 | 1700 | \$0.00 | \$0.00 | \$0.00 | \$1,842,566.79 | -\$1,842,566.79 | 2 |
| 16 | Special Education - Deferred Maintenance | 6500 | 1710 | \$0.00 | -\$185,217.00 | -\$185,217.00 | \$0.00 | -\$185,217.00 | 2 |
| 17 | Special Education - SELPA - Special Education Local Planning Area - DIS - Designated Instructional Services | 6500 | 2050 | \$0.00 | \$0.00 | \$0.00 | \$208,852.25 | -\$208,852.25 | 2 |
| 18 | Special Education - Infants | 6510 | 1040 | \$0.00 | \$265,730.00 | \$265,730.00 | \$265,730.00 | \$0.00 | 2 |
| Total by Ending Balance Line | | | | \$2,903,646.72 | \$38,654,034.91 | \$41,557,681.63 | \$38,370,195.04 | \$3,187,486.59 | 2 |
| 19 | Special Education - ESSA - Every Student Succeed Act School Improvements - CSI - Comprehensive Support Improvement FY 21/22 | 3182 | 1350 | \$0.00 | \$11,389.83 | \$11,389.83 | \$11,389.83 | \$0.00 | 3 |
| 20 | Special Education - ESSA - Every Student Succeed Act School Improvements - CSI - Comprehensive Support Improvement FY 19/20 | 3182 | 1353 | \$0.00 | \$85,391.44 | \$85,391.44 | \$85,391.44 | \$0.00 | 3 |
| 21 | Special Education - ESSA - Every Student Succeed Act School Improvement - CSI - Comprehensive Support Improvement | 3182 | 1356 | \$0.00 | \$177,547.00 | \$177,547.00 | \$177,547.00 | \$0.00 | 3 |
| 22 | Special Education - ESSERII - Elementary and Secondary School Emergency Relief | 3212 | 1360 | \$0.00 | \$1,097,898.29 | \$1,097,898.29 | \$1,097,898.29 | \$0.00 | 3 |
| 23 | Special Education - ESSERIII - Elementary and Secondary School Emergency Relief | 3213 | 1361 | \$0.00 | \$143,696.95 | \$143,696.95 | \$143,696.95 | \$0.00 | 3 |

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|--------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 24 | Special Education - ESSERIII - Elementary and Secondary School Emergency Relief - ELO - Expanded Learning Opportunity - State Reserve | 3216 | 1363 | \$0.00 | \$155,118.00 | \$155,118.00 | \$155,118.00 | \$0.00 | 3 |
| 25 | Special Education - ESSERIII - Elementary and Secondary School Emergency Relief - ELO - Expanded Learning Opportunities - State Reserve Emergency Needs | 3218 | 1365 | \$0.00 | \$9,096.97 | \$9,096.97 | \$9,096.97 | \$0.00 | 3 |
| 26 | Special Education - ESSERIII - Elementary and Secondary School Emergency Relief - ELO - Expanded Learning Opportunities - State Reserve Learning Loss | 3219 | 1366 | \$0.00 | \$174,312.00 | \$174,312.00 | \$174,312.00 | \$0.00 | 3 |
| 27 | Special Education - IDEA - Individuals with Disabilities Education Allocation - ARP - American Rescue Plan - 611 PreK Local Assistance | 3305 | 1116 | \$0.00 | \$85,693.00 | \$85,693.00 | \$85,693.00 | \$0.00 | 3 |
| 28 | SELPA - Special Education Local Planning Area - ARP American Rescue Plan - Federal Preschool Grant | 3308 | 2108 | \$0.00 | \$68,795.00 | \$68,795.00 | \$68,795.00 | \$0.00 | 3 |
| 29 | Special Education - Preschool Local Entitlements | 3310 | 1100 | \$0.00 | \$373,344.00 | \$373,344.00 | \$373,344.00 | \$0.00 | 3 |
| 30 | SELPA - Special Education Local Planning Area Federal Preschool Grant | 3315 | 2100 | \$0.00 | \$79,853.00 | \$79,853.00 | \$79,853.00 | \$0.00 | 3 |
| 31 | SELPA - Special Education Local Planning Area Federal Preschool Grant Program Specialist | 3315 | 2140 | \$0.00 | \$24,665.00 | \$24,665.00 | \$24,665.00 | \$0.00 | 3 |
| 32 | SELPA - Special Education Local Planning Area - Mental Health Part B - IDEA - Individuals with Disabilities Education Allocation - ADA - Average Daily Attendance | 3327 | 2324 | \$0.00 | \$816,086.00 | \$816,086.00 | \$816,086.00 | \$0.00 | 3 |
| 33 | SELPA - Special Education Local Planning Area Preschool Staff Development | 3345 | 2120 | \$0.00 | \$4,335.00 | \$4,335.00 | \$4,335.00 | \$0.00 | 3 |
| 34 | Special Education - Early Intervention Part C | 3385 | 1110 | \$0.00 | \$91,558.00 | \$91,558.00 | \$91,558.00 | \$0.00 | 3 |
| 35 | SELPA - Special Education Local Planning Area ADR - Alternative Dispute Resolution - COVID-19 | 3395 | 2189 | \$0.00 | \$55,592.36 | \$55,592.36 | \$55,592.36 | \$0.00 | 3 |

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|--------|--|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 36 | SELPA - Special Education Local Planning Area ADR - Alternative Dispute Resolution | 3395 | 2219 | \$0.00 | \$276.35 | \$276.35 | \$276.35 | \$0.00 | 3 |
| 37 | SELPA - Special Education Local Planning Area ADR - Alternative Dispute Resolution | 3395 | 2220 | \$0.00 | \$9,497.36 | \$9,497.36 | \$9,497.36 | \$0.00 | 3 |
| 38 | Special Education - Title III English Learner Student Program CARS - Consolidated Application and Reporting Systems FY 20/21 | 4203 | 1351 | \$0.00 | \$18,451.80 | \$18,451.80 | \$18,451.80 | \$0.00 | 3 |
| 39 | Special Education - Title III English Learner Student Program CARS - Consolidated Application and Reporting System FY 21/22 | 4203 | 1357 | \$0.00 | \$5,966.43 | \$5,966.43 | \$5,966.43 | \$0.00 | 3 |
| 40 | Special Education - Educator Effectiveness | 6266 | 1459 | \$0.00 | \$1,039,385.00 | \$1,039,385.00 | \$67,435.83 | \$971,949.17 | 3 |
| 41 | Special Education - Lottery Restricted | 6300 | 1026 | \$254,048.54 | \$58,864.96 | \$312,913.50 | \$0.00 | \$312,913.50 | 3 |
| 42 | SELPA - Special Education Local Planning Area - Low Incidence Equipment/Supplies | 6500 | 2010 | \$870,434.19 | \$1,026,609.00 | \$1,897,043.19 | \$187,100.12 | \$1,709,943.07 | 3 |
| 43 | SELPA - Special Education Local Planning Area - Out of Home Care | 6500 | 2030 | \$7,708,704.19 | \$1,997,133.50 | \$9,705,837.69 | \$337,943.22 | \$9,367,894.47 | 3 |
| 44 | SELPA - Special Education Local Planning Area Regionalized Services | 6500 | 2060 | \$1,056,601.74 | \$480,272.00 | \$1,536,873.74 | \$337,488.99 | \$1,199,384.75 | 3 |
| 45 | SELPA - Special Education Local Planning Area Program Specialist | 6500 | 2070 | \$1,056,092.11 | \$720,409.00 | \$1,776,501.11 | \$462,402.04 | \$1,314,099.07 | 3 |
| 46 | SELPA - Special Education Local Planning Area Personnel Development | 6500 | 2110 | \$0.00 | \$7,164.00 | \$7,164.00 | \$7,164.00 | \$0.00 | 3 |
| 47 | SELPA - Special Education Local Planning Area Psych Services Contracted | 6500 | 2500 | \$84,645.80 | \$426,539.00 | \$511,184.80 | \$400,738.87 | \$110,445.93 | 3 |

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|--------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 48 | Special Education - COSP - County Operated Schools and Programs - Mental Health Services | 6512 | 3209 | \$161,477.68 | \$0.00 | \$161,477.68 | \$161,477.68 | \$0.00 | 3 |
| 49 | Special Education - Infant Discretionary | 6515 | 1112 | \$0.00 | \$7,020.39 | \$7,020.39 | \$7,020.39 | \$0.00 | 3 |
| 50 | SELPA - Special Education Local Planning Area Workability I | 6520 | 2200 | \$0.00 | \$294,615.00 | \$294,615.00 | \$294,615.00 | \$0.00 | 3 |
| 51 | SELPA - Special Education Local Planning Area - Dispute Prevention and Dispute Resolution | 6536 | 2224 | \$0.00 | \$1,195,923.00 | \$1,195,923.00 | \$150,684.41 | \$1,045,238.59 | 3 |
| 52 | Special Education - Learning Recovery Support | 6537 | 1424 | \$0.00 | \$563,422.00 | \$563,422.00 | \$516,941.02 | \$46,480.98 | 3 |
| 53 | Special Education - VAFS - Venture Academy Family of Schools - Learning Recovery | 6537 | 3217 | \$0.00 | \$95,999.00 | \$95,999.00 | \$0.00 | \$95,999.00 | 3 |
| 54 | Special Education - COSP - County Operated Schools and Programs - Learning Recovery Support | 6537 | 3219 | \$0.00 | \$50,857.00 | \$50,857.00 | \$0.00 | \$50,857.00 | 3 |
| 55 | Special Education - Mental Health Services - Prop 98 | 6546 | 1326 | \$0.00 | \$793,173.94 | \$793,173.94 | \$793,173.94 | \$0.00 | 3 |
| 56 | SELPA - Special Education Local Planning Area - State Mental Health-Related Services | 6546 | 2326 | \$948,147.29 | \$622,995.06 | \$1,571,142.35 | \$810,717.87 | \$760,424.48 | 3 |
| 57 | Special Education - COSP - County Operated Schools and Programs - Mental Health Services | 6546 | 3215 | \$52,274.47 | \$34,531.04 | \$86,805.51 | \$1,679.90 | \$85,125.61 | 3 |
| 58 | Special Education - VAFS Venture Academy Family of Schools - Mental Health Services | 6546 | 3216 | \$52,844.13 | \$65,186.96 | \$118,031.09 | \$56,231.27 | \$61,799.82 | 3 |
| 59 | Special Education - ELO - Expanded Learning Opportunity State Funded | 7425 | 1359 | \$132,169.55 | -\$257.00 | \$131,912.55 | \$131,912.55 | \$0.00 | 3 |

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| 60 | Special Education - ELO - Expanded Learning Opportunity Paraprofessional Staff | 7426 | 1358 | \$233,805.48 | \$0.00 | \$233,805.48 | \$224,136.68 | \$9,668.80 | 3 |
| 61 | SELPA - Special Education Local Planning Area - Inservice Administration Budget | 9010 | 2160 | \$46,688.56 | \$12,688.06 | \$59,376.62 | \$16,205.47 | \$43,171.15 | 3 |
| 62 | SELPA - Special Education Local Planning Area 504 Training | 9010 | 2162 | \$11,842.05 | \$0.00 | \$11,842.05 | \$0.00 | \$11,842.05 | 3 |
| 63 | SELPA - Special Education Local Planning Area PENT - Positive Environments Network of Trainers | 9010 | 2166 | \$32,641.80 | \$9,489.40 | \$42,131.20 | \$13,297.85 | \$28,833.35 | 3 |
| 64 | SELPA - Special Education Local Planning Area - LHS Language Hearing Specialist - Winter Symposium | 9010 | 2170 | \$81,354.71 | \$3,124.22 | \$84,478.93 | \$3,758.36 | \$80,720.57 | 3 |
| 65 | SELPA - Special Education Local Planning Area Autism Forum | 9010 | 2175 | \$5,352.17 | \$0.00 | \$5,352.17 | \$0.00 | \$5,352.17 | 3 |
| 66 | SELPA - Special Education Local Planning Area CAPTAIN - California Autism Professional Training and Information Network Enhancement MOU | 9010 | 2190 | \$0.00 | \$38,560.72 | \$38,560.72 | \$38,560.72 | \$0.00 | 3 |
| 67 | SELPA - Special Education Local Planning Area Workability Region 4 | 9010 | 2202 | \$773.80 | \$0.00 | \$773.80 | \$773.80 | \$0.00 | 3 |
| 68 | SELPA - Special Education Local Planning Area Junior League of San Joaquin County Life Skills | 9010 | 2207 | \$0.00 | \$2,180.00 | \$2,180.00 | \$0.00 | \$2,180.00 | 3 |
| 69 | SELPA - Special Education Local Planning Area Medi-Cal Billing Option | 9010 | 6510 | \$597,041.18 | \$209,114.18 | \$806,155.36 | \$157,260.04 | \$648,895.32 | 3 |
| Total by Ending Balance Line | | | | \$13,386,939.44 | \$13,243,563.21 | \$26,630,502.65 | \$8,667,283.80 | \$17,963,218.85 | 3 |
| 70 | COSP - County Operated Schools and Programs - Title I Part A Basic Grant | 3010 | 3349 | \$0.00 | \$964,001.40 | \$964,001.40 | \$964,001.40 | \$0.00 | 5 |

ENDING BALANCE ANALYSIS DETAIL
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| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Audited Beginning Balance 7/1/21 | Column E Unaudited Revenue | Column F Unaudited Total Resources | Column G Unaudited Expenditures | Column H Unaudited Ending Bal 6/30/22 | Column I Ending Bal Line # |
|--------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 71 | COSP - County Operated Schools and Programs - Title I Low Income/Neglected | 3010 | 3351 | \$0.00 | \$45,600.64 | \$45,600.64 | \$45,600.64 | \$0.00 | 5 |
| 72 | COSP - County Operated Schools and Programs - Title I Part D Delinquent/Neglected | 3025 | 3350 | \$0.00 | \$330,726.76 | \$330,726.76 | \$330,726.76 | \$0.00 | 5 |
| 73 | Migrant Education - Ripon | 3060 | 6020 | \$0.00 | \$0.00 | \$0.00 | \$887.57 | -\$887.57 | 5 |
| 74 | Migrant Education - Contra Costa County | 3060 | 6024 | \$0.00 | \$0.00 | \$0.00 | \$1,867.31 | -\$1,867.31 | 5 |
| 75 | Migrant Education - Escalon | 3060 | 6029 | \$0.00 | \$0.00 | \$0.00 | \$8,430.63 | -\$8,430.63 | 5 |
| 76 | Migrant Education - New Hope | 3060 | 6031 | \$0.00 | \$0.00 | \$0.00 | \$1,892.28 | -\$1,892.28 | 5 |
| 77 | Migrant Education - Tracy | 3060 | 6032 | \$0.00 | \$0.00 | \$0.00 | \$8,430.63 | -\$8,430.63 | 5 |
| 78 | Migrant Education - Administration | 3060 | 6080 | \$0.00 | \$2,752,012.49 | \$2,752,012.49 | \$531,193.97 | \$2,220,818.52 | 5 |
| 79 | Migrant Education - Centralized Services | 3060 | 6082 | \$0.00 | \$0.00 | \$0.00 | \$135,893.25 | -\$135,893.25 | 5 |
| 80 | Migrant Education - Out of School Youth | 3060 | 6083 | \$0.00 | \$0.00 | \$0.00 | \$98,907.26 | -\$98,907.26 | 5 |
| 81 | Migrant Education - Parent Participation | 3060 | 6084 | \$0.00 | \$0.00 | \$0.00 | \$87,160.89 | -\$87,160.89 | 5 |
| 82 | Migrant Education - School Readiness | 3060 | 6085 | \$0.00 | \$0.00 | \$0.00 | \$148,326.48 | -\$148,326.48 | 5 |

ENDING BALANCE ANALYSIS DETAIL
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|--------|--|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 83 | Migrant Education - Identification and Recruitment | 3060 | 6086 | \$0.00 | \$0.00 | \$0.00 | \$370,370.04 | -\$370,370.04 | 5 |
| 84 | Migrant Education - Health | 3060 | 6087 | \$0.00 | \$0.00 | \$0.00 | \$85,984.28 | -\$85,984.28 | 5 |
| 85 | Migrant Education - Migrant District Service Agreement | 3060 | 6088 | \$0.00 | \$0.00 | \$0.00 | \$733,103.49 | -\$733,103.49 | 5 |
| 86 | Migrant Education - Staff Development | 3060 | 6092 | \$0.00 | \$0.00 | \$0.00 | \$4,634.85 | -\$4,634.85 | 5 |
| 87 | Migrant Education - Stockton | 3060 | 6093 | \$0.00 | \$0.00 | \$0.00 | \$357,219.13 | -\$357,219.13 | 5 |
| 88 | Migrant Education - Linden | 3060 | 6095 | \$0.00 | \$0.00 | \$0.00 | \$11,827.11 | -\$11,827.11 | 5 |
| 89 | Migrant Education - Manteca | 3060 | 6096 | \$0.00 | \$0.00 | \$0.00 | \$165,883.32 | -\$165,883.32 | 5 |
| 90 | Migrant Education - Summer School Ripon | 3061 | 6020 | \$0.00 | \$0.00 | \$0.00 | \$180.45 | -\$180.45 | 5 |
| 91 | Migrant Education - Summer School Contra Costa County | 3061 | 6024 | \$0.00 | \$0.00 | \$0.00 | \$379.45 | -\$379.45 | 5 |
| 92 | Migrant Education - Summer School Escalon | 3061 | 6029 | \$0.00 | \$0.00 | \$0.00 | \$1,719.83 | -\$1,719.83 | 5 |
| 93 | Migrant Education - Summer School New Hope | 3061 | 6031 | \$0.00 | \$0.00 | \$0.00 | \$385.89 | -\$385.89 | 5 |
| 94 | Migrant Education - Summer School Tracy | 3061 | 6032 | \$0.00 | \$0.00 | \$0.00 | \$1,718.41 | -\$1,718.41 | 5 |

ENDING BALANCE ANALYSIS DETAIL
2021-22 UNAUDITED ACTUALS FINANCIAL REPORT

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|--------|--|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 95 | Migrant Education - Summer School Administration | 3061 | 6080 | \$0.00 | \$656,997.15 | \$656,997.15 | \$31,396.46 | \$625,600.69 | 5 |
| 96 | Migrant Education - Summer School Centralized Services | 3061 | 6082 | \$0.00 | \$0.00 | \$0.00 | \$176,973.74 | -\$176,973.74 | 5 |
| 97 | Migrant Education - Summer School Out of School Youth | 3061 | 6083 | \$0.00 | \$0.00 | \$0.00 | \$6,632.47 | -\$6,632.47 | 5 |
| 98 | Migrant Education - Summer School - School Readiness | 3061 | 6085 | \$0.00 | \$0.00 | \$0.00 | \$19,546.93 | -\$19,546.93 | 5 |
| 99 | Migrant Education - Summer School Migrant District Service Agreement | 3061 | 6088 | \$0.00 | \$0.00 | \$0.00 | \$258,239.21 | -\$258,239.21 | 5 |
| 100 | Migrant Education - Summer School Stockton | 3061 | 6093 | \$0.00 | \$0.00 | \$0.00 | \$35,964.32 | -\$35,964.32 | 5 |
| 101 | Migrant Education - Summer School Linden | 3061 | 6095 | \$0.00 | \$0.00 | \$0.00 | \$2,410.67 | -\$2,410.67 | 5 |
| 102 | Migrant Education - Summer School Manteca | 3061 | 6096 | \$0.00 | \$0.00 | \$0.00 | \$21,842.39 | -\$21,842.39 | 5 |
| 103 | Migrant Education - Summer School Leadership | 3061 | 6098 | \$0.00 | \$0.00 | \$0.00 | \$99,606.93 | -\$99,606.93 | 5 |
| 104 | Migrant Education - School Readiness | 3110 | 6021 | \$0.00 | \$114,897.00 | \$114,897.00 | \$114,897.00 | \$0.00 | 5 |
| 105 | COSP - County Operated Schools and Programs - ESSA Every Student Succeeds Act - CSI - Comprehensive Support and Improvement | 3182 | 3345 | \$0.00 | \$334,989.75 | \$334,989.75 | \$334,989.75 | \$0.00 | 5 |
| 106 | COSP- County Operated Schools and Programs - ESSA Every Student Succeeds Act - CSI - Comprehensive Support and Improvement for LEA 19/20 | 3182 | 3359 | \$0.00 | \$26,647.02 | \$26,647.02 | \$26,647.02 | \$0.00 | 5 |

ENDING BALANCE ANALYSIS DETAIL
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|--------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 107 | COE - County Office of Education - ESSA - Every Student Succeeds Act - CSI - Comprehensive Support and Improvement | 3183 | 6390 | \$0.00 | \$296,544.03 | \$296,544.03 | \$296,544.03 | \$0.00 | 5 |
| 108 | COE - County Office of Education - ESSA - Every Student Succeeds Act - CSI - Comprehensive Support and Improvement Carryover | 3183 | 6391 | \$0.00 | \$38,402.13 | \$38,402.13 | \$38,402.13 | \$0.00 | 5 |
| 109 | CARES - Coronavirus Aid, Relief, and Economic Security Act ESSERF - Elementary and Secondary School Emergency Relief Funds | 3210 | 5253 | \$0.00 | \$501,915.09 | \$501,915.09 | \$501,915.09 | \$0.00 | 5 |
| 110 | COSP - County Operated Schools and Programs - ESSERII Elementary and Secondary School Emergency Relief | 3212 | 3473 | \$0.00 | \$692,983.39 | \$692,983.39 | \$692,983.39 | \$0.00 | 5 |
| 111 | COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief | 3213 | 3474 | \$0.00 | \$216,014.72 | \$216,014.72 | \$216,014.72 | \$0.00 | 5 |
| 112 | General Fund ESSERIII - Elementary and Secondary School Emergency Relief | 3213 | 5257 | \$0.00 | \$2,451,099.44 | \$2,451,099.44 | \$2,451,099.44 | \$0.00 | 5 |
| 113 | COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief | 3214 | 3469 | \$0.00 | \$123,413.34 | \$123,413.34 | \$123,413.34 | \$0.00 | 5 |
| 114 | VAFS - Venture Academy Family of Schools - Special Education - IDEA - Individuals with Disabilities Education Allocation - ARP - American Rescue Plan | 3305 | 3218 | \$0.00 | \$50,336.00 | \$50,336.00 | \$50,336.00 | \$0.00 | 5 |
| 115 | Special Education - COSP - County Operated Schools and Programs - Federal Local Assistance | 3310 | 3457 | \$0.00 | \$116,180.00 | \$116,180.00 | \$116,180.00 | \$0.00 | 5 |
| 116 | VAFS - Venture Academy Family of Schools - Special Education Local Planning | 3310 | 3860 | \$0.00 | \$219,307.00 | \$219,307.00 | \$219,307.00 | \$0.00 | 5 |
| 117 | VEA - Vocational Education Act - Adult Education Section 132 | 3555 | 6580 | \$0.00 | \$20,000.00 | \$20,000.00 | \$20,000.00 | \$0.00 | 5 |
| 118 | Title II Part A - Improving Teacher Quality | 4035 | 6161 | \$0.00 | \$58,655.00 | \$58,655.00 | \$58,655.00 | \$0.00 | 5 |

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|--------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 119 | COSP - County Operated Schools and Programs Title IV, Part A, Student Support and Academic Enrichment Grant | 4127 | 3358 | \$0.00 | \$94,361.13 | \$94,361.13 | \$94,361.13 | \$0.00 | 5 |
| 120 | COSP - County Operated Schools and Programs - Title III English Learner Student Program - CARS - Consolidated Application and Reporting Systems | 4203 | 3344 | \$0.00 | \$18,001.20 | \$18,001.20 | \$18,001.20 | \$0.00 | 5 |
| 121 | Title III ESSA - Every Student Succeeds Act - ELP - English Learner Program - Consortium | 4203 | 6112 | \$0.00 | \$6,211.71 | \$6,211.71 | \$6,211.71 | \$0.00 | 5 |
| 122 | Title III Regional English Learner Specialist | 4204 | 6117 | \$0.00 | \$106,749.00 | \$106,749.00 | \$106,749.00 | \$0.00 | 5 |
| 123 | COSP - County Operated Schools and Programs - Child Nutrition / Food Service | 5310 | 3690 | \$0.00 | \$434,990.87 | \$434,990.87 | \$434,990.87 | \$0.00 | 5 |
| 124 | COSP - County Operated Schools and Programs - McKinney Vento Homeless Assistance Act | 5630 | 3431 | \$0.00 | \$266,656.68 | \$266,656.68 | \$266,656.68 | \$0.00 | 5 |
| 125 | ARP I - American Recovery Plan - Homeless Program | 5632 | 3939 | \$0.00 | \$43,980.61 | \$43,980.61 | \$43,980.61 | \$0.00 | 5 |
| 126 | Court /Community Schools P-EBT Pandemic Electronic Benefit Transfer Local Administration Grant | 5810 | 3691 | \$0.00 | \$3,063.00 | \$3,063.00 | \$3,063.00 | \$0.00 | 5 |
| 127 | COPS School Violence Prevention Program | 5810 | 5718 | \$0.00 | \$191,112.00 | \$191,112.00 | \$191,112.00 | \$0.00 | 5 |
| 128 | Natural Resources Fee for Service - Federal Contracts | 5810 | 6268 | \$0.00 | \$22,908.40 | \$22,908.40 | \$22,908.40 | \$0.00 | 5 |
| 129 | DOL 8 - Department of Labor - YouthBuild of San Joaquin | 5810 | 6270 | \$0.00 | \$308,192.43 | \$308,192.43 | \$308,192.43 | \$0.00 | 5 |
| 130 | STOP School Violence | 5810 | 6355 | \$0.00 | \$244,100.98 | \$244,100.98 | \$244,100.98 | \$0.00 | 5 |

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|--------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 131 | ASES - After School Education and Safety - Transitional | 6010 | 6371 | \$0.00 | \$2,355,242.79 | \$2,355,242.79 | \$2,355,242.79 | \$0.00 | 5 |
| 132 | ASES - After School Education and Safety Transitional Carryover | 6010 | 6373 | \$0.00 | \$258,524.99 | \$258,524.99 | \$258,524.99 | \$0.00 | 5 |
| 133 | COSP - County Operated Schools and Programs Educator Effectiveness | 6266 | 3453 | \$0.00 | \$691,680.00 | \$691,680.00 | \$9,231.98 | \$682,448.02 | 5 |
| 134 | Court/Community Schools - Lottery Restricted | 6300 | 3006 | \$442,808.34 | \$130,581.22 | \$573,389.56 | \$53,480.46 | \$519,909.10 | 5 |
| 135 | ROC/P - Regional Occupation Center Program - Lottery Restricted - Instructional Programs | 6300 | 4096 | \$98.07 | \$0.00 | \$98.07 | \$0.00 | \$98.07 | 5 |
| 136 | Adults In Corrections - Lottery Restricted Transfer | 6300 | 4102 | \$76,904.49 | \$8,806.98 | \$85,711.47 | \$0.00 | \$85,711.47 | 5 |
| 137 | ROC/P - Regional Occupation Center Program - Direct Support Professional Training | 6355 | 4051 | \$35,889.08 | \$22,890.00 | \$58,779.08 | \$28,888.19 | \$29,890.89 | 5 |
| 138 | Community - CTE - Career Technical Education - Revenue | 6371 | 4001 | \$0.00 | \$55,290.00 | \$55,290.00 | \$55,290.00 | \$0.00 | 5 |
| 139 | Strong Workforce Program - Workforce Pathways Coordinator | 6388 | 4400 | \$0.00 | \$121,128.59 | \$121,128.59 | \$121,128.59 | \$0.00 | 5 |
| 140 | Strong Workforce Program | 6388 | 6597 | \$0.00 | \$95,708.49 | \$95,708.49 | \$95,708.49 | \$0.00 | 5 |
| 141 | COE - County Office of Education - Other Programs Special Education - COSP - County Operated Schools and Programs | 6500 | 3201 | \$2,239,321.53 | \$728,324.69 | \$2,967,646.22 | \$654,635.93 | \$2,313,010.29 | 5 |
| 142 | COE - County Office of Education - Other Programs Special Education - VAFS - Venture Academy Family of Schools | 6500 | 3202 | \$3,594,947.71 | \$1,509,801.60 | \$5,104,749.31 | \$1,482,591.54 | \$3,622,157.77 | 5 |

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|--------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 143 | Workability - Court/Community Schools | 6520 | 3361 | \$0.00 | \$40,849.00 | \$40,849.00 | \$40,849.00 | \$0.00 | 5 |
| 144 | TUPE - Tobacco Use Prevention Education - Healthy Kids | 6650 | 6330 | \$0.00 | \$99,635.13 | \$99,635.13 | \$99,635.13 | \$0.00 | 5 |
| 145 | TUPE - Tobacco Use Prevention Education - Prop 99 | 6680 | 6323 | \$0.00 | \$102,388.00 | \$102,388.00 | \$102,388.00 | \$0.00 | 5 |
| 146 | TUPE - Tobacco Use Prevention Education - CTA - County Technical Assistance - Prop 56 | 6685 | 6326 | \$0.00 | \$103,387.00 | \$103,387.00 | \$103,387.00 | \$0.00 | 5 |
| 147 | TUPE - Tobacco Use Prevention Education - Consortium | 6690 | 6340 | \$0.00 | \$40,398.43 | \$40,398.43 | \$40,398.43 | \$0.00 | 5 |
| 148 | Kitchen Infrastructure and Training Funds - Infrastructure Upgrade Funds | 7028 | 0000 | \$0.00 | \$71,684.00 | \$71,684.00 | \$0.00 | \$71,684.00 | 5 |
| 149 | Kitchen Infrastructure and Training Funds - Food Service Staff Training Funds | 7029 | 0000 | \$0.00 | \$2,189.00 | \$2,189.00 | \$0.00 | \$2,189.00 | 5 |
| 150 | California Learn Community for School Success | 7085 | 3458 | \$41,543.11 | \$94,400.00 | \$135,943.11 | \$135,943.11 | \$0.00 | 5 |
| 151 | CELP - California Environmental Literacy Project | 7135 | 6212 | \$0.00 | \$8,376.30 | \$8,376.30 | \$8,376.30 | \$0.00 | 5 |
| 152 | CELP - California Environmental Literacy Project | 7135 | 7212 | \$0.00 | \$120,000.00 | \$120,000.00 | \$120,000.00 | \$0.00 | 5 |
| 153 | Youth Community Access Durham Ferry - Prop 64 | 7135 | 7234 | \$0.00 | \$33,487.09 | \$33,487.09 | \$33,487.09 | \$0.00 | 5 |
| 154 | Classified School Employee Professional Development Block Grant | 7311 | 5097 | \$72,218.00 | \$0.00 | \$72,218.00 | \$0.00 | \$72,218.00 | 5 |

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| 155 | Foster Youth Services | 7366 | 3935 | \$0.00 | \$565,932.06 | \$565,932.06 | \$565,932.06 | \$0.00 | 5 |
| 156 | AB130 Direct Services for Foster Youth Funds | 7368 | 3938 | \$0.00 | \$116,149.52 | \$116,149.52 | \$116,149.52 | \$0.00 | 5 |
| 157 | COSP - County Operated Schools Program A-G Access/Success Grant. A-G Completion Improvement Grant | 7412 | 3336 | \$0.00 | \$263,529.00 | \$263,529.00 | \$0.00 | \$263,529.00 | 5 |
| 158 | COSP - County Operated Schools Program A-G Access/Success Learning Loss Mitigation Grant | 7413 | 3337 | \$0.00 | \$98,796.00 | \$98,796.00 | \$0.00 | \$98,796.00 | 5 |
| 159 | CSESAP - Classified School Employee Summer Assistance Program | 7415 | 5212 | \$0.00 | \$223,058.00 | \$223,058.00 | \$223,058.00 | \$0.00 | 5 |
| 160 | General Fund In Person Learning Grant | 7422 | 5256 | \$0.00 | \$1,642,597.25 | \$1,642,597.25 | \$1,642,597.25 | \$0.00 | 5 |
| 161 | COSP - County Operated Schools and Programs - ELO Expanded Learning Opportunity - State Funded | 7425 | 3472 | \$1,159,750.57 | -\$561.00 | \$1,159,189.57 | \$1,072,262.03 | \$86,927.54 | 5 |
| 162 | AB86 Safe Schools for All | 7428 | 6353 | \$0.00 | \$250,000.00 | \$250,000.00 | \$250,000.00 | \$0.00 | 5 |
| 163 | COE - County Office of Education - COVID Mitigation for Counties | 7430 | 5258 | \$0.00 | \$8,034,121.00 | \$8,034,121.00 | \$0.00 | \$8,034,121.00 | 5 |
| 164 | STRS - State Teachers Retirement System - On Behalf | 7690 | 0099 | \$0.00 | \$2,887,335.00 | \$2,887,335.00 | \$2,887,335.00 | \$0.00 | 5 |
| 165 | SARC - School Accountability Report Card - Prototype | 7810 | 5028 | \$0.00 | \$306,863.72 | \$306,863.72 | \$306,863.72 | \$0.00 | 5 |
| 166 | Professional Development & Learning Management System | 7810 | 5038 | \$0.00 | \$91,666.67 | \$91,666.67 | \$91,666.67 | \$0.00 | 5 |

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|--------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 167 | State of California Oral Health | 7810 | 5049 | \$0.00 | \$150,000.00 | \$150,000.00 | \$150,000.00 | \$0.00 | 5 |
| 168 | CalCRN - California Career Resource Network | 7810 | 5051 | \$0.00 | \$125,000.00 | \$125,000.00 | \$125,000.00 | \$0.00 | 5 |
| 169 | LCFF - Local Control Funding Formula - Evaluation Rubrics for LCAP - Local Control and Accountability | 7810 | 5053 | \$0.00 | \$154,000.00 | \$154,000.00 | \$154,000.00 | \$0.00 | 5 |
| 170 | Prop 68 - Fremont Street Facility Enhancements | 7810 | 5278 | \$0.00 | \$95,891.77 | \$95,891.77 | \$95,891.77 | \$0.00 | 5 |
| 171 | Prop 68 - Equipment Acquisition for Conservation and Restoration Initiatives | 7810 | 5279 | \$0.00 | \$146,504.57 | \$146,504.57 | \$146,504.57 | \$0.00 | 5 |
| 172 | Forestry Corps | 7810 | 5280 | \$0.00 | \$429,425.86 | \$429,425.86 | \$429,425.86 | \$0.00 | 5 |
| 173 | ATP - Active Transportation Program - Bicycle/Pedestrian Path Improvement @ S/B SR-99 Wilson Way | 7810 | 5281 | \$0.00 | \$693.30 | \$693.30 | \$693.30 | \$0.00 | 5 |
| 174 | Pre-Corps Training Program - DJJ - Division of Juvenile Justice | 7810 | 5282 | \$0.00 | \$214,001.95 | \$214,001.95 | \$214,001.95 | \$0.00 | 5 |
| 175 | CMD - Corpmember Development | 7810 | 5288 | \$0.00 | \$24,000.00 | \$24,000.00 | \$24,000.00 | \$0.00 | 5 |
| 176 | CalRecycle California Conservation Corps - E-waste | 7810 | 5289 | \$0.00 | \$256,307.05 | \$256,307.05 | \$256,307.05 | \$0.00 | 5 |
| 177 | CalRecycle California Conservation Corps - Tire | 7810 | 5290 | \$0.00 | \$135,079.17 | \$135,079.17 | \$135,079.17 | \$0.00 | 5 |
| 178 | CalRecycle California Conservation Corps - Oil | 7810 | 5291 | \$0.00 | \$64,586.09 | \$64,586.09 | \$64,586.09 | \$0.00 | 5 |

ENDING BALANCE ANALYSIS DETAIL
2021-22 UNAUDITED ACTUALS FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Audited Beginning Balance 7/1/21 | Column E Unaudited Revenue | Column F Unaudited Total Resources | Column G Unaudited Expenditures | Column H Unaudited Ending Bal 6/30/22 | Column I Ending Bal Line # |
|--------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 179 | CalRecycle California Conservation Corps - BCRF Beverage Container Recycling Fund | 7810 | 5292 | \$0.00 | \$324,632.84 | \$324,632.84 | \$324,632.84 | \$0.00 | 5 |
| 180 | ATP - Active Transportation Program - American Legion Park Improvement Plan | 7810 | 5298 | \$0.00 | \$40,803.17 | \$40,803.17 | \$40,803.17 | \$0.00 | 5 |
| 181 | School Communications Interoperability Grant Program | 7810 | 5726 | \$0.00 | \$81,149.00 | \$81,149.00 | \$81,149.00 | \$0.00 | 5 |
| 182 | CalRecycle California Conservation Corps E-Waste Carryover | 7810 | 6251 | \$0.00 | \$323,573.00 | \$323,573.00 | \$323,573.00 | \$0.00 | 5 |
| 183 | CalRecycle California Conservation Corps - Tire Carryover | 7810 | 6252 | \$0.00 | \$186,344.28 | \$186,344.28 | \$186,344.28 | \$0.00 | 5 |
| 184 | CalRecycle California Conservation Corps - Oil Carryover | 7810 | 6253 | \$0.00 | \$74,049.30 | \$74,049.30 | \$74,049.30 | \$0.00 | 5 |
| 185 | CalRecycle California Conservation Corps - BCRF Beverage Container Recycling Fund Carryover | 7810 | 6254 | \$0.00 | \$376,084.42 | \$376,084.42 | \$376,084.42 | \$0.00 | 5 |
| 186 | GVCC - Greater Valley Conservation Corps - Forestry Corps Carryover | 7810 | 6280 | \$0.00 | \$380,467.29 | \$380,467.29 | \$380,467.29 | \$0.00 | 5 |
| 187 | Prop 68 Oak Park Phase II | 7810 | 6281 | \$0.00 | \$139,658.28 | \$139,658.28 | \$139,658.28 | \$0.00 | 5 |
| 188 | ATP - Active Transportation Program - Oak Park Trail Construction | 7810 | 6282 | \$0.00 | \$345.17 | \$345.17 | \$345.17 | \$0.00 | 5 |
| 189 | FRWDB - Fresno Regional Workforce Development Board SB1 Valley Build | 7810 | 6297 | \$0.00 | \$75,742.64 | \$75,742.64 | \$75,742.64 | \$0.00 | 5 |
| 190 | GDSH - Growth Development Sexual Health | 7810 | 6331 | \$0.00 | \$44,680.85 | \$44,680.85 | \$44,680.85 | \$0.00 | 5 |

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|--------|--|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 191 | DWR - Department of Water Resources - Water Education Learning Packets | 7810 | 7164 | \$0.00 | \$9,202.45 | \$9,202.45 | \$9,202.45 | \$0.00 | 5 |
| 192 | Routine Maintenance and Repair Requirement | 8150 | 5701 | \$0.00 | \$1,892,232.00 | \$1,892,232.00 | \$1,892,232.00 | \$0.00 | 5 |
| 193 | COSP - County Operated Schools and Programs Miscellaneous Revenue | 9010 | 3002 | \$84,773.16 | \$16,375.00 | \$101,148.16 | \$17,425.31 | \$83,722.85 | 5 |
| 194 | COSP - County Operated Schools and Programs Duplicating - Print Shop | 9010 | 3115 | \$0.00 | \$181,495.68 | \$181,495.68 | \$181,495.68 | \$0.00 | 5 |
| 195 | COSP - County Operated Schools and Programs Apprenticeship Interns | 9010 | 3120 | \$84,567.11 | \$0.00 | \$84,567.11 | \$7,491.95 | \$77,075.16 | 5 |
| 196 | COSP - County Operated Schools and Programs - HSA Humans Services Agency - Mary Graham Shelter Art Program | 9010 | 3470 | \$0.00 | \$6,703.08 | \$6,703.08 | \$6,703.08 | \$0.00 | 5 |
| 197 | COSP - County Operated Schools and Programs - HSA Humans Services Agency - Juvenile Dependency Court | 9010 | 3471 | \$0.00 | \$124,495.97 | \$124,495.97 | \$124,495.97 | \$0.00 | 5 |
| 198 | COSP - County Operated Schools and Programs - California Apprenticeship Initiative Grant | 9010 | 3498 | \$0.00 | \$20,536.84 | \$20,536.84 | \$20,536.84 | \$0.00 | 5 |
| 199 | VAFS - Venture Academy Family of Schools - Fundraising Activities | 9010 | 3804 | \$121,420.85 | \$129,768.51 | \$251,189.36 | \$109,734.80 | \$141,454.56 | 5 |
| 200 | HSA - Human Services Agency - Construction Technology - GED - General Education Diploma | 9010 | 4065 | \$0.00 | \$34,828.58 | \$34,828.58 | \$34,828.58 | \$0.00 | 5 |
| 201 | HSA - Human Services Agency - Construction Technology | 9010 | 4200 | \$0.00 | \$179,192.18 | \$179,192.18 | \$179,192.18 | \$0.00 | 5 |
| 202 | HSA - Human Services Agency - Food Service Program | 9010 | 4201 | \$0.00 | \$351,171.86 | \$351,171.86 | \$351,171.86 | \$0.00 | 5 |

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|--------|--|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 203 | CTE - Career Technical Education - Expansion | 9010 | 4212 | \$514,408.92 | \$45,692.52 | \$560,101.44 | \$194,926.55 | \$365,174.89 | 5 |
| 204 | CAI - California Apprenticeship Initiative Grant | 9010 | 4213 | \$0.00 | \$110,621.95 | \$110,621.95 | \$110,621.95 | \$0.00 | 5 |
| 205 | CAI - California Apprenticeship - VETS - Veterans Enhanced Technology Solutions Apprenticeship Program | 9010 | 4214 | \$0.00 | \$3,084.07 | \$3,084.07 | \$3,084.07 | \$0.00 | 5 |
| 206 | Tulare Online Advertisement | 9010 | 5022 | \$0.00 | \$40,000.00 | \$40,000.00 | \$40,000.00 | \$0.00 | 5 |
| 207 | Tulare Digital Platform | 9010 | 5024 | \$0.00 | \$65,000.00 | \$65,000.00 | \$65,000.00 | \$0.00 | 5 |
| 208 | CodeStack | 9010 | 5025 | \$4,347,202.60 | \$8,889,544.85 | \$13,236,747.45 | \$8,078,021.72 | \$5,158,725.73 | 5 |
| 209 | Code Camp | 9010 | 5056 | \$0.00 | \$348,347.90 | \$348,347.90 | \$348,347.90 | \$0.00 | 5 |
| 210 | CREEC - California Regional Environmental Education Community Amendment - Network Website | 9010 | 5058 | \$0.00 | \$5,000.00 | \$5,000.00 | \$5,000.00 | \$0.00 | 5 |
| 211 | PG&E - Pacific Gas and Electric Energy Center Foundation Grant | 9010 | 5064 | \$12.12 | \$0.00 | \$12.12 | \$0.00 | \$12.12 | 5 |
| 212 | Canine Services Consortium | 9010 | 5208 | \$879.73 | \$7,820.00 | \$8,699.73 | \$7,700.00 | \$999.73 | 5 |
| 213 | MRC - Mattress Collection Facilities | 9010 | 5277 | \$0.00 | \$3,914.83 | \$3,914.83 | \$3,914.83 | \$0.00 | 5 |
| 214 | Miscellaneous Recycling Revenues | 9010 | 5287 | \$193,144.82 | \$59,785.01 | \$252,929.83 | \$47,100.17 | \$205,829.66 | 5 |

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|--------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 215 | SJVAPCD - San Joaquin Valley Air Pollution Control District | 9010 | 5722 | \$0.00 | \$22,548.83 | \$22,548.83 | \$22,548.83 | \$0.00 | 5 |
| 216 | Threat Assessment | 9010 | 5723 | \$3,685.16 | \$0.00 | \$3,685.16 | \$0.00 | \$3,685.16 | 5 |
| 217 | Childhood Literacy Mini Grant | 9010 | 6052 | \$3,993.85 | \$0.00 | \$3,993.85 | \$3,993.85 | \$0.00 | 5 |
| 218 | Assessment Administration | 9010 | 6069 | \$380,614.76 | -\$3,534.76 | \$377,080.00 | \$25,025.39 | \$352,054.61 | 5 |
| 219 | TOPS - Teaching Opportunities for Partners in Science - District Program | 9010 | 6141 | \$73,487.75 | \$0.00 | \$73,487.75 | \$2,928.86 | \$70,558.89 | 5 |
| 220 | North Central Valley STEM Center - Science, Technology, Engineering and Mathematics | 9010 | 6168 | \$11,507.33 | \$0.00 | \$11,507.33 | \$81.33 | \$11,426.00 | 5 |
| 221 | PGIM - Prudential Global Investment Management | 9010 | 6256 | \$0.00 | \$7,291.61 | \$7,291.61 | \$1,057.56 | \$6,234.05 | 5 |
| 222 | SFPUC - San Francisco Public Utilities Commission | 9010 | 6264 | \$23,896.44 | \$154,430.13 | \$178,326.57 | \$154,430.13 | \$23,896.44 | 5 |
| 223 | Natural Resources Fee For Services | 9010 | 6268 | \$706,109.45 | \$1,384,336.00 | \$2,090,445.45 | \$1,224,531.73 | \$865,913.72 | 5 |
| 224 | MyPath | 9010 | 6274 | \$1,702.33 | \$0.00 | \$1,702.33 | \$1,702.33 | \$0.00 | 5 |
| 225 | Sonora Fee for Service | 9010 | 6276 | \$35,049.66 | \$64,180.14 | \$99,229.80 | \$40,534.48 | \$58,695.32 | 5 |
| 226 | College and Career | 9010 | 6299 | \$148,263.42 | \$0.00 | \$148,263.42 | \$0.06 | \$148,263.36 | 5 |

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|--------|--|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 227 | Behavioral Health Services - State | 9010 | 6350 | \$0.00 | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$0.00 | 5 |
| 228 | Contracted Nursing Services | 9010 | 6352 | \$78,237.63 | \$267,501.00 | \$345,738.63 | \$204,401.50 | \$141,337.13 | 5 |
| 229 | New Jerusalem Nursing Services | 9010 | 6360 | \$0.00 | \$306,656.00 | \$306,656.00 | \$22,979.48 | \$283,676.52 | 5 |
| 230 | Kaiser REACH - Running to Embrace Attitudes, Confidence, and Health Carryover | 9010 | 6368 | \$0.00 | \$61,649.12 | \$61,649.12 | \$61,649.12 | \$0.00 | 5 |
| 231 | Continuous Improvement and Support | 9010 | 6386 | \$1,988,025.01 | \$1,935,000.00 | \$3,923,025.01 | \$1,318,055.27 | \$2,604,969.74 | 5 |
| 232 | SUMS - Scaling-Up Multi-Tiered System of Support Statewide | 9010 | 6389 | \$0.00 | \$29,236.14 | \$29,236.14 | \$29,236.14 | \$0.00 | 5 |
| 233 | MTSS - Multi Tiered System Support SUMS - Scaled Up Multitiered System Phase 3 | 9010 | 6394 | \$0.00 | \$2,026.87 | \$2,026.87 | \$2,026.87 | \$0.00 | 5 |
| 234 | MTSS - Multi Tiered System Support SUMS - Scaled Up Multitiered System Phase 3 Sub-grant | 9010 | 6397 | \$0.00 | \$8,185.46 | \$8,185.46 | \$8,185.46 | \$0.00 | 5 |
| 235 | Medi-Cal Comprehensive Health | 9010 | 6511 | \$59,737.44 | \$1,549,086.59 | \$1,608,824.03 | \$1,419,284.01 | \$189,540.02 | 5 |
| 236 | HSA - Human Services Agency - Food Service Certification | 9010 | 6594 | \$774.63 | \$0.00 | \$774.63 | \$248.72 | \$525.91 | 5 |
| 237 | Student Events | 9010 | 7135 | \$0.00 | \$240,842.25 | \$240,842.25 | \$240,842.25 | \$0.00 | 5 |
| 238 | CISC - Curriculum and Instruction Steering Committee - Science | 9010 | 7136 | \$224.77 | \$0.00 | \$224.77 | \$0.00 | \$224.77 | 5 |

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|--------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 239 | STEAM - Science, Technology, Engineering, Arts and Mathematics - HUB | 9010 | 7151 | \$0.00 | \$31,368.22 | \$31,368.22 | \$31,368.22 | \$0.00 | 5 |
| 240 | DWAS - Dinner With a Scientist | 9010 | 7181 | \$3,782.44 | \$0.00 | \$3,782.44 | \$0.00 | \$3,782.44 | 5 |
| 241 | DSSP - Delta Sierra Science Project CSMP - California Science and Math Project | 9010 | 7187 | \$0.00 | \$6,866.89 | \$6,866.89 | \$6,866.89 | \$0.00 | 5 |
| 242 | Artists in Schools | 9010 | 7248 | \$45,298.15 | \$210,967.00 | \$256,265.15 | \$203,253.68 | \$53,011.47 | 5 |
| 243 | Music Services | 9010 | 7270 | \$6,079.69 | \$2,400.00 | \$8,479.69 | \$3,738.66 | \$4,741.03 | 5 |
| 244 | Health/Physical Education | 9010 | 7300 | \$30,100.59 | \$18,338.60 | \$48,439.19 | \$10,802.43 | \$37,636.76 | 5 |
| 245 | 21st Century CLC - Community Learning Centers Extra | 9010 | 7317 | \$194,768.05 | \$1,584.06 | \$196,352.11 | -\$60,105.54 | \$256,457.65 | 5 |
| 246 | COE - County Office of Education Foundation Administration | 9010 | 7430 | \$0.00 | \$462.14 | \$462.14 | \$462.14 | \$0.00 | 5 |
| 247 | COE - County Office of Education - Foundation Award - Mock Trial | 9010 | 7431 | \$0.00 | \$1,871.02 | \$1,871.02 | \$1,871.02 | \$0.00 | 5 |
| 248 | COE - County Office of Education - Foundation Award - Academic Decathlon | 9010 | 7432 | \$0.00 | \$3,289.15 | \$3,289.15 | \$3,289.15 | \$0.00 | 5 |
| 249 | COE - County Office of Education - Foundation Award - Science Fair | 9010 | 7434 | \$0.00 | \$500.00 | \$500.00 | \$500.00 | \$0.00 | 5 |
| 250 | COE - County Office of Education - Foundation Award - Science Olympiad | 9010 | 7435 | \$0.00 | \$6,249.04 | \$6,249.04 | \$6,249.04 | \$0.00 | 5 |

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|--------|--|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 251 | COE - County Office of Education - Foundation Award - Spelling Bee | 9010 | 7437 | \$0.00 | \$715.48 | \$715.48 | \$715.48 | \$0.00 | 5 |
| 252 | COE - County Office of Education - Foundation Award - Performing Arts and Honor Concerts | 9010 | 7465 | \$0.00 | \$2,000.45 | \$2,000.45 | \$2,000.45 | \$0.00 | 5 |
| 253 | COE - County Office of Education - Foundation Award - Math Olympiad | 9010 | 7466 | \$0.00 | \$425.00 | \$425.00 | \$425.00 | \$0.00 | 5 |
| 254 | COE - County Office of Education - Foundation Award Sky Mountain Outdoor Ed | 9010 | 7468 | \$0.00 | \$12,700.00 | \$12,700.00 | \$12,700.00 | \$0.00 | 5 |
| 255 | COE - County Office of Education - Foundation Award Family Engagement Truancy Workshops | 9010 | 7469 | \$0.00 | \$794.21 | \$794.21 | \$794.21 | \$0.00 | 5 |
| 256 | Chalkboard | 9010 | 7611 | \$12,796.04 | \$0.00 | \$12,796.04 | \$0.00 | \$12,796.04 | 5 |
| 257 | Legal Services | 9010 | 8000 | \$0.42 | \$63,000.00 | \$63,000.42 | \$63,000.00 | \$0.42 | 5 |
| 258 | AmeriCorps Carryover | 9012 | 6269 | \$0.00 | \$53,607.28 | \$53,607.28 | \$53,607.28 | \$0.00 | 5 |
| 259 | Worknet - Youth Education Services | 9012 | 6275 | \$0.00 | \$797,983.76 | \$797,983.76 | \$797,983.76 | \$0.00 | 5 |
| 260 | AmeriCorps | 9012 | 6289 | \$0.00 | \$77,446.65 | \$77,446.65 | \$77,446.65 | \$0.00 | 5 |
| 261 | Behavioral Health Services - Federal | 9012 | 6351 | \$0.00 | \$837,962.97 | \$837,962.97 | \$837,962.97 | \$0.00 | 5 |
| 262 | CalHOPE Student Support - CalMHSA - California Mental Health Services Authority with Sacramento County Office of Education | 9012 | 6392 | \$0.00 | \$133,489.87 | \$133,489.87 | \$133,489.87 | \$0.00 | 5 |

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|-------------------------------------|--|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 263 | ESSA - Every Student Succeed Act - 21st Century California School Leadership Academy SCOE - Sacramento County Office of Education - CSLA - CA Schools Leadership | 9012 | 6396 | \$0.00 | \$123,349.99 | \$123,349.99 | \$123,349.99 | \$0.00 | 5 |
| 264 | STEAM - Science, Technology, Engineering, Arts and Mathematics HUB | 9012 | 7151 | \$0.00 | \$24,116.07 | \$24,116.07 | \$23,506.10 | \$609.97 | 5 |
| 265 | DSSP - Delta Sierra Science Project | 9012 | 7192 | \$0.00 | \$28,333.00 | \$28,333.00 | \$28,333.00 | \$0.00 | 5 |
| 266 | Migrant Ed - Regular District - Lodi | 9060 | 6094 | \$0.00 | \$316,686.13 | \$316,686.13 | \$316,686.13 | \$0.00 | 5 |
| 267 | Migrant Ed - Summer District - Lodi | 9061 | 6094 | \$0.00 | \$38,980.91 | \$38,980.91 | \$38,980.91 | \$0.00 | 5 |
| Total by Ending Balance Line | | | | \$16,818,025.22 | \$58,148,067.43 | \$74,966,092.65 | \$47,920,370.38 | \$27,045,722.27 | 5 |
| 268 | Budget Stabilization | 0000 | 0002 | \$45,493,085.00 | \$6,067,061.00 | \$51,560,146.00 | \$0.00 | \$51,560,146.00 | 7 |
| 269 | Special Education - One-Time Discretionary Funds | 0000 | 1314 | \$102,218.97 | \$0.00 | \$102,218.97 | \$0.00 | \$102,218.97 | 7 |
| 270 | LCFF - Local Control Funding Formula Implementation Professional Development - Special Education | 0000 | 1401 | \$6,596.63 | \$0.00 | \$6,596.63 | \$0.00 | \$6,596.63 | 7 |
| 271 | LCFF - Local Control Funding Formula Implementation Materials and Supplies - Special Education | 0000 | 1402 | \$24,534.47 | \$0.00 | \$24,534.47 | \$0.00 | \$24,534.47 | 7 |
| 272 | Special Education - Instructional Assistant Recruitment | 0000 | 1804 | \$22,327.36 | \$0.00 | \$22,327.36 | \$16,826.32 | \$5,501.04 | 7 |
| 273 | Special Education - Local Solutions Grant | 0000 | 1805 | \$0.00 | \$51,709.96 | \$51,709.96 | \$51,709.96 | \$0.00 | 7 |

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| 274 | SELPA - Special Education Local Plan Area - Workability Fundraising | 0000 | 2206 | \$0.00 | \$1,474.00 | \$1,474.00 | \$0.00 | \$1,474.00 | 7 |
| 275 | COSP - County Operated Schools and Programs - Fundraising | 0000 | 3007 | \$172.83 | \$2,706.75 | \$2,879.58 | \$1,815.80 | \$1,063.78 | 7 |
| 276 | COSP - County Operated Schools and Programs - LCFF Local Funding Formula Implementation Materials and Supplies | 0000 | 3527 | \$263,187.57 | \$109,527.00 | \$372,714.57 | \$117,161.68 | \$255,552.89 | 7 |
| 277 | VAFS - Venture Academy Family of Schools - Early College High School Reserve | 0000 | 3865 | \$1,000,000.00 | \$0.00 | \$1,000,000.00 | \$0.00 | \$1,000,000.00 | 7 |
| 278 | Apprenticeship | 0000 | 4205 | \$2,782,175.22 | \$4,034,651.00 | \$6,816,826.22 | \$4,114,287.40 | \$2,702,538.82 | 7 |
| 279 | LCAP - Local Control and Accountability Program Program and Fiscal Oversight | 0000 | 5003 | \$721,583.92 | \$0.00 | \$721,583.92 | \$300,239.87 | \$421,344.05 | 7 |
| 280 | Health Care JPA - Joint Powers Authority Health Care Consortium | 0000 | 5008 | \$541,779.42 | \$0.00 | \$541,779.42 | -\$55,739.45 | \$597,518.87 | 7 |
| 281 | ED-JOIN - Education Job Opportunities Information Network - Statewide | 0000 | 5026 | \$2,677,536.35 | \$3,434,193.07 | \$6,111,729.42 | \$2,454,293.76 | \$3,657,435.66 | 7 |
| 282 | GASB 87 - Governmental Accounting Standards Board Property Leases | 0000 | 5035 | \$0.00 | \$1,774,261.00 | \$1,774,261.00 | \$1,774,261.00 | \$0.00 | 7 |
| 283 | Classified Employee Teacher of the Year Recognition | 0000 | 5044 | \$0.00 | \$14,807.50 | \$14,807.50 | \$14,807.50 | \$0.00 | 7 |
| 284 | GASB 34 - Governmental Accounting Standards Board Capital Leases | 0000 | 5055 | \$0.00 | \$45,565.00 | \$45,565.00 | \$45,565.00 | \$0.00 | 7 |
| 285 | Transworld Plant Development | 0000 | 5067 | \$119,388.26 | \$19,488.52 | \$138,876.78 | \$138,876.78 | \$0.00 | 7 |

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|--------|--|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 286 | WEC - Wentworth Educational Center - Solar Panels | 0000 | 5068 | \$1,314,361.19 | \$52,662.78 | \$1,367,023.97 | \$228,909.24 | \$1,138,114.73 | 7 |
| 287 | Transition Budget | 0000 | 5080 | \$0.00 | \$6,079.75 | \$6,079.75 | \$6,079.75 | \$0.00 | 7 |
| 288 | Sky Mountain Preliminary Planning Installment Request #1 | 0000 | 5084 | \$26,999.69 | -\$26,999.69 | \$0.00 | \$0.00 | \$0.00 | 7 |
| 289 | Sky Mountain Preliminary Planning Installment Request #2 | 0000 | 5085 | \$0.00 | \$3,596,494.89 | \$3,596,494.89 | \$3,441,436.87 | \$155,058.02 | 7 |
| 290 | Copying Services | 0000 | 5110 | \$561,063.84 | \$0.00 | \$561,063.84 | -\$44,663.03 | \$605,726.87 | 7 |
| 291 | VAFS - Venture Academy Family of Schools Soccer Field | 0000 | 5131 | \$0.00 | \$2,000,000.00 | \$2,000,000.00 | \$0.00 | \$2,000,000.00 | 7 |
| 292 | CodeStack Relocation | 0000 | 5134 | \$3,909,199.08 | \$0.00 | \$3,909,199.08 | \$44,823.55 | \$3,864,375.53 | 7 |
| 293 | McFall Planning | 0000 | 5136 | \$683,450.00 | \$0.00 | \$683,450.00 | \$0.00 | \$683,450.00 | 7 |
| 294 | Conservation Corps Building | 0000 | 5137 | \$25,283.00 | \$0.00 | \$25,283.00 | \$0.00 | \$25,283.00 | 7 |
| 295 | WEC - Wentworth Educational Center Building Expenses | 0000 | 5140 | \$127,817.93 | \$0.00 | \$127,817.93 | \$3,847.98 | \$123,969.95 | 7 |
| 296 | National Guard Start Up | 0000 | 5146 | \$0.00 | -\$13,230.71 | -\$13,230.71 | -\$13,230.71 | \$0.00 | 7 |
| 297 | Nelson Center Facilities Building Expenses | 0000 | 5150 | \$8,468.76 | \$200,000.00 | \$208,468.76 | \$126,326.41 | \$82,142.35 | 7 |

ENDING BALANCE ANALYSIS DETAIL
2021-22 UNAUDITED ACTUALS FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Audited Beginning Balance 7/1/21 | Column E Unaudited Revenue | Column F Unaudited Total Resources | Column G Unaudited Expenditures | Column H Unaudited Ending Bal 6/30/22 | Column I Ending Bal Line # |
|--------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 298 | Lycoming Building Expenses | 0000 | 5154 | \$0.00 | \$47,606.95 | \$47,606.95 | \$47,606.95 | \$0.00 | 7 |
| 299 | VAFS - Venture Academy Family of Schools - Building Expenses | 0000 | 5160 | \$1,419,600.24 | \$361,779.72 | \$1,781,379.96 | \$1,338,549.45 | \$442,830.51 | 7 |
| 300 | COE - County Office of Education Telco Expenses | 0000 | 5168 | \$0.00 | \$49,011.55 | \$49,011.55 | \$49,011.55 | \$0.00 | 7 |
| 301 | Venture II Building Expenses | 0000 | 5175 | \$1,840,438.73 | \$200,000.00 | \$2,040,438.73 | \$1,293,589.53 | \$746,849.20 | 7 |
| 302 | CTEC - Career and Technical Education Center Building Expenses | 0000 | 5180 | \$1,491,699.03 | \$0.00 | \$1,491,699.03 | \$0.00 | \$1,491,699.03 | 7 |
| 303 | Miscellaneous Building Expenses | 0000 | 5186 | \$1,180,730.00 | -\$885,032.93 | \$295,697.07 | \$0.00 | \$295,697.07 | 7 |
| 304 | TCSJ - Teacher's College of San Joaquin Building Expenses | 0000 | 5190 | \$407,662.06 | \$75,032.93 | \$482,694.99 | \$482,694.99 | \$0.00 | 7 |
| 305 | Federal Building - Court/Community Schools | 0000 | 5193 | \$866.00 | \$348,334.72 | \$349,200.72 | \$349,200.72 | \$0.00 | 7 |
| 306 | Mandated Costs | 0000 | 5206 | \$2,829,871.10 | \$234,818.00 | \$3,064,689.10 | \$0.00 | \$3,064,689.10 | 7 |
| 307 | Unemployment | 0000 | 5210 | \$0.00 | \$50,000.00 | \$50,000.00 | \$50,000.00 | \$0.00 | 7 |
| 308 | Affordable Care Act - ESRP - Employer Shared Responsibility Payment | 0000 | 5211 | \$0.00 | \$24,375.00 | \$24,375.00 | \$24,375.00 | \$0.00 | 7 |
| 309 | CSESAP - Classified School Employee Summer Assistance Program | 0000 | 5212 | \$0.00 | \$23,159.07 | \$23,159.07 | \$23,159.07 | \$0.00 | 7 |

ENDING BALANCE ANALYSIS DETAIL
2021-22 UNAUDITED ACTUALS FINANCIAL REPORT

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|--------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 310 | Information Technology - Core Support | 0000 | 5216 | \$0.00 | \$1,075,294.49 | \$1,075,294.49 | \$1,075,294.49 | \$0.00 | 7 |
| 311 | Information Technology - Communications/Security | 0000 | 5217 | \$0.00 | \$805,546.91 | \$805,546.91 | \$805,546.91 | \$0.00 | 7 |
| 312 | Information Technology - Administration | 0000 | 5218 | \$0.00 | \$345,363.70 | \$345,363.70 | \$345,363.70 | \$0.00 | 7 |
| 313 | Information Technology - Administration/Hardware | 0000 | 5220 | \$26,959.88 | \$99,109.07 | \$126,068.95 | \$77,851.51 | \$48,217.44 | 7 |
| 314 | Information Technology - Administration/Technical | 0000 | 5225 | \$16,867.51 | \$114,067.00 | \$130,934.51 | \$120,126.23 | \$10,808.28 | 7 |
| 315 | Information Technology - Administration/User Support | 0000 | 5230 | \$0.00 | \$392,107.48 | \$392,107.48 | \$392,107.48 | \$0.00 | 7 |
| 316 | Vehicle Maintenance | 0000 | 5702 | \$1,300,179.49 | \$17,900.01 | \$1,318,079.50 | \$29,443.26 | \$1,288,636.24 | 7 |
| 317 | Migrant Unallowable Expenses | 0000 | 5880 | \$0.00 | \$336.13 | \$336.13 | \$336.13 | \$0.00 | 7 |
| 318 | SJCOE - San Joaquin County Office of Education Special Needs | 0000 | 6001 | \$0.00 | \$9,000.00 | \$9,000.00 | \$9,000.00 | \$0.00 | 7 |
| 319 | SJCOE - San Joaquin County Office of Education Professional Development for Classified Employees | 0000 | 6051 | \$0.00 | \$3,354.85 | \$3,354.85 | \$3,354.85 | \$0.00 | 7 |
| 320 | State Seal of Bilingual | 0000 | 6126 | \$0.00 | \$8,667.23 | \$8,667.23 | \$8,667.23 | \$0.00 | 7 |
| 321 | Science Conference | 0000 | 6144 | \$17,318.42 | \$0.00 | \$17,318.42 | \$0.00 | \$17,318.42 | 7 |

ENDING BALANCE ANALYSIS DETAIL
2021-22 UNAUDITED ACTUALS FINANCIAL REPORT

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|--------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 322 | STEM Camps - Science, Technology, Engineering and Mathematics | 0000 | 6145 | \$38,549.65 | \$772.32 | \$39,321.97 | \$9,605.26 | \$29,716.71 | 7 |
| 323 | Education Services - Main | 0000 | 6800 | \$0.00 | \$54,196.27 | \$54,196.27 | \$54,196.27 | \$0.00 | 7 |
| 324 | Education Services - Science | 0000 | 6810 | \$0.00 | \$927,158.05 | \$927,158.05 | \$927,158.05 | \$0.00 | 7 |
| 325 | Education Services - State/Federal Programs | 0000 | 6820 | \$0.00 | \$71,571.48 | \$71,571.48 | \$71,571.48 | \$0.00 | 7 |
| 326 | Education Services - School Support | 0000 | 6825 | \$194,475.77 | \$91,095.61 | \$285,571.38 | \$1,541.72 | \$284,029.66 | 7 |
| 327 | Education Services - Mathematics | 0000 | 6845 | \$0.00 | \$681,564.03 | \$681,564.03 | \$681,564.03 | \$0.00 | 7 |
| 328 | Education Services - Multilingual | 0000 | 6850 | \$0.00 | \$728,848.76 | \$728,848.76 | \$728,848.76 | \$0.00 | 7 |
| 329 | Education Services - College and Career Readiness | 0000 | 6866 | \$0.00 | \$15,888.94 | \$15,888.94 | \$15,888.94 | \$0.00 | 7 |
| 330 | Fab Lab | 0000 | 7109 | \$0.00 | \$267,788.93 | \$267,788.93 | \$267,788.93 | \$0.00 | 7 |
| 331 | Star Lab | 0000 | 7110 | \$6,618.81 | \$0.00 | \$6,618.81 | \$0.00 | \$6,618.81 | 7 |
| 332 | California State Elementary Spelling Bee | 0000 | 7142 | \$23,944.88 | \$15,260.11 | \$39,204.99 | \$13,818.78 | \$25,386.21 | 7 |
| 333 | Color of Summer Art Camps | 0000 | 7143 | \$0.00 | \$30,520.80 | \$30,520.80 | \$26,097.50 | \$4,423.30 | 7 |

ENDING BALANCE ANALYSIS DETAIL
2021-22 UNAUDITED ACTUALS FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Audited Beginning Balance 7/1/21 | Column E Unaudited Revenue | Column F Unaudited Total Resources | Column G Unaudited Expenditures | Column H Unaudited Ending Bal 6/30/22 | Column I Ending Bal Line # |
|--------|--|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 334 | Student Events Pinnacle Event | 0000 | 7144 | \$0.00 | \$9,352.42 | \$9,352.42 | \$9,352.42 | \$0.00 | 7 |
| 335 | Tech Summit | 0000 | 7150 | \$12,761.23 | -\$3.50 | \$12,757.73 | \$0.00 | \$12,757.73 | 7 |
| 336 | Durham Ferry STEM - Science, Technology, Engineering and Mathematics Program | 0000 | 7202 | \$214,283.12 | \$158,320.51 | \$372,603.63 | \$372,603.63 | \$0.00 | 7 |
| 337 | Sky Mountain Camp | 0000 | 7204 | \$881,737.74 | \$1,531,814.60 | \$2,413,552.34 | \$1,242,406.14 | \$1,171,146.20 | 7 |
| 338 | Math Olympiad | 0000 | 7214 | \$4,222.34 | \$1,860.00 | \$6,082.34 | \$3,026.22 | \$3,056.12 | 7 |
| 339 | Emergency Preparedness | 0000 | 7350 | \$0.00 | \$14,905.91 | \$14,905.91 | \$14,905.91 | \$0.00 | 7 |
| 340 | MAA - Medi-Cal Administrative Agency - General Administration | 0000 | 7900 | \$1,126,557.51 | \$125,464.34 | \$1,252,021.85 | \$7.68 | \$1,252,014.17 | 7 |
| 341 | COSP - County Operated Schools and Programs - MAA Medi-Cal Administrative Agency | 0000 | 7901 | \$358,518.15 | \$92,531.60 | \$451,049.75 | \$8,230.39 | \$442,819.36 | 7 |
| 342 | MAA #2 - Medi-Cal Administrative Agency Childcare/Rural | 0000 | 7902 | \$39,602.74 | \$5,637.66 | \$45,240.40 | \$10,734.34 | \$34,506.06 | 7 |
| 343 | Special Education - MAA - Medi-Cal Administrative Agency | 0000 | 7903 | \$684,578.78 | \$184,632.07 | \$869,210.85 | \$5,129.59 | \$864,081.26 | 7 |
| 344 | MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health | 0000 | 7904 | \$38,446.53 | \$8,716.09 | \$47,162.62 | \$490.50 | \$46,672.12 | 7 |
| 345 | MAA #5 - Medi-Cal Administrative Agency - Services | 0000 | 7905 | \$0.00 | \$169,706.45 | \$169,706.45 | \$169,706.45 | \$0.00 | 7 |

ENDING BALANCE ANALYSIS DETAIL
2021-22 UNAUDITED ACTUALS FINANCIAL REPORT

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|--------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 346 | SELPA - Special Education Local Planning Area - MAA Medi-Cal Administrative Agency - SELPA 10% | 0000 | 7908 | \$98,745.03 | \$20,514.68 | \$119,259.71 | \$0.00 | \$119,259.71 | 7 |
| 347 | Cal-Safe - California School Aged Family Education - Childcare & Development Services | 0092 | 7010 | \$7,387.97 | \$0.00 | \$7,387.97 | \$331.62 | \$7,056.35 | 7A |
| 348 | Court/Camps - Instructional Program | 0240 | 3010 | \$0.00 | \$522,142.47 | \$522,142.47 | -\$338,899.06 | \$861,041.53 | 7D |
| 349 | Community Schools - Instructional Program | 0240 | 3020 | \$1,536,057.31 | \$16,918,426.40 | \$18,454,483.71 | \$8,659,100.11 | \$9,795,383.60 | 7C |
| 350 | Community Schools - CTE - Career Technical Education | 0240 | 3021 | \$0.00 | \$0.00 | \$0.00 | \$446,724.67 | -\$446,724.67 | 7C |
| 351 | COSP - County Operated Schools and Programs - Mental Health Clinicians | 0240 | 3022 | \$0.00 | \$75,379.31 | \$75,379.31 | \$765,671.76 | -\$690,292.45 | 7C |
| 352 | Community Schools - one.Resource | 0240 | 3110 | \$0.00 | \$0.00 | \$0.00 | \$91,693.94 | -\$91,693.94 | 7C |
| 353 | Community Schools - Probation Services | 0240 | 3190 | \$0.00 | \$0.00 | \$0.00 | \$524,129.29 | -\$524,129.29 | 7C |
| 354 | Community Schools - Instructional Administration | 0240 | 3600 | \$0.00 | \$0.00 | \$0.00 | \$233,585.37 | -\$233,585.37 | 7C |
| 355 | Court/Camps - Instructional Administration | 0240 | 3600 | \$0.00 | \$0.00 | \$0.00 | \$38,285.61 | -\$38,285.61 | 7D |
| 356 | Community Schools - School Administration | 0240 | 3610 | \$0.00 | \$0.00 | \$0.00 | \$2,226,030.57 | -\$2,226,030.57 | 7C |
| 357 | Court/Camps - School Administration | 0240 | 3610 | \$0.00 | \$0.00 | \$0.00 | \$360,508.35 | -\$360,508.35 | 7D |

ENDING BALANCE ANALYSIS DETAIL
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|--------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 358 | Community Schools - Student Services Building | 0240 | 3650 | \$0.00 | \$0.00 | \$0.00 | \$169,395.10 | -\$169,395.10 | 7C |
| 359 | Court/Camps - Student Services Building | 0240 | 3650 | \$0.00 | \$0.00 | \$0.00 | \$37,184.30 | -\$37,184.30 | 7D |
| 360 | Community Schools - Deferred Maintenance | 0240 | 3710 | \$0.00 | -\$165,373.00 | -\$165,373.00 | \$0.00 | -\$165,373.00 | 7C |
| 361 | Community Schools - Human Resources Department | 0240 | 3920 | \$0.00 | \$0.00 | \$0.00 | \$9,289.03 | -\$9,289.03 | 7C |
| 362 | Court/Camps - Human Resources Department | 0240 | 3920 | \$0.00 | \$0.00 | \$0.00 | \$3,483.58 | -\$3,483.58 | 7D |
| 363 | Community Schools - Student Services Department | 0240 | 3922 | \$0.00 | \$0.00 | \$0.00 | \$1,522,417.50 | -\$1,522,417.50 | 7C |
| 364 | Court/Camps - Student Services Department | 0240 | 3922 | \$0.00 | \$0.00 | \$0.00 | \$238,771.71 | -\$238,771.71 | 7D |
| 365 | Community Schools - Technology Department | 0240 | 3923 | \$0.00 | \$0.00 | \$0.00 | \$329,812.10 | -\$329,812.10 | 7C |
| 366 | Court/Camps - Technology Department | 0240 | 3923 | \$0.00 | \$0.00 | \$0.00 | \$182,807.98 | -\$182,807.98 | 7D |
| 367 | Community - CTE - Career Technical Education Administration | 0240 | 3926 | \$0.00 | \$0.00 | \$0.00 | \$476,707.84 | -\$476,707.84 | 7B |
| 368 | Community Discovery Youth ChalleNGe - National Guard | 0240 | 3927 | \$0.00 | \$0.00 | \$0.00 | \$2,085,264.95 | -\$2,085,264.95 | 7C |
| 369 | Community - CTE - Career Technical Education Culinary Arts | 0240 | 4017 | \$0.00 | \$0.00 | \$0.00 | \$124,591.54 | -\$124,591.54 | 7B |

ENDING BALANCE ANALYSIS DETAIL
2021-22 UNAUDITED ACTUALS FINANCIAL REPORT

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|-------------------------------------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 370 | PAR - Peer Assistance Review - Administration | 0271 | 5004 | \$8,975.22 | \$0.00 | \$8,975.22 | \$0.00 | \$8,975.22 | 7A |
| 371 | Williams Case Settlement | 0385 | 7285 | \$53,325.79 | \$61,261.17 | \$114,586.96 | \$61,261.17 | \$53,325.79 | 7A |
| 372 | CTE - Career Technical Education - Staff Development Buyback | 0393 | 4097 | \$312.27 | \$0.00 | \$312.27 | \$0.00 | \$312.27 | 7A |
| 373 | Special Education - Deferred Maintenance | 0620 | 1711 | \$2,190,740.80 | \$302,065.00 | \$2,492,805.80 | \$590,725.25 | \$1,902,080.55 | 7A |
| 374 | Special Education - Deferred Maintenance Technology | 0620 | 1712 | \$23,204.64 | \$11,602.00 | \$34,806.64 | \$0.00 | \$34,806.64 | 7A |
| 375 | COSP - County Operated Schools and Programs - Deferred Maintenance | 0620 | 3711 | \$2,214,152.34 | \$250,979.00 | \$2,465,131.34 | \$30,992.00 | \$2,434,139.34 | 7A |
| 376 | COSP - County Operated Schools and Programs - Deferred Maintenance Technology | 0620 | 3712 | \$59,416.90 | \$29,082.00 | \$88,498.90 | \$0.00 | \$88,498.90 | 7A |
| 377 | General Fund - Deferred Maintenance | 0620 | 5711 | \$6,597,792.85 | \$478,513.00 | \$7,076,305.85 | \$1,713,512.23 | \$5,362,793.62 | 7A |
| 378 | General Fund - Deferred Maintenance Technology | 0620 | 5712 | \$96,000.00 | \$48,000.00 | \$144,000.00 | \$0.00 | \$144,000.00 | 7A |
| 379 | Special Education - Transportation | 0724 | 1650 | \$0.00 | \$5,356,810.40 | \$5,356,810.40 | \$5,356,810.40 | \$0.00 | 7 |
| Total by Ending Balance Line | | | | \$87,453,830.32 | \$53,867,289.58 | \$141,321,119.90 | \$49,867,776.63 | \$91,453,343.27 | 7 |
| 380 | COSP - County Operated Schools and Programs - Lottery Unrestricted | 1100 | 3005 | \$140,388.83 | \$137,687.82 | \$278,076.65 | \$113,061.85 | \$165,014.80 | 8 |

ENDING BALANCE ANALYSIS DETAIL

2021-22 UNAUDITED ACTUALS FINANCIAL REPORT

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|--------|--|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| | Total by Ending Balance Line | | | \$140,388.83 | \$137,687.82 | \$278,076.65 | \$113,061.85 | \$165,014.80 | 8 |
| 381 | Special Education - Lottery Unrestricted | 1100 | 1025 | \$162,558.55 | \$62,075.78 | \$224,634.33 | \$9,898.52 | \$214,735.81 | 9 |
| | Total by Ending Balance Line | | | \$162,558.55 | \$62,075.78 | \$224,634.33 | \$9,898.52 | \$214,735.81 | 9 |
| 382 | ROC/P - Regional Occupation Center Program - Lottery Unrestricted - Instructional Programs | 1100 | 4025 | \$59,747.63 | \$0.00 | \$59,747.63 | \$268.55 | \$59,479.08 | 10 |
| 383 | ROC/P - Regional Occupation Center Program - Lottery Unrestricted - Adults In Corrections Transfer | 1100 | 4101 | \$49,306.06 | \$9,316.56 | \$58,622.62 | \$170.85 | \$58,451.77 | 10 |
| | Total by Ending Balance Line | | | \$109,053.69 | \$9,316.56 | \$118,370.25 | \$439.40 | \$117,930.85 | 10 |
| 384 | Lottery Unrestricted - Technology Support | 1100 | 5005 | \$447,843.68 | \$209,054.00 | \$656,897.68 | \$365,524.79 | \$291,372.89 | 11 |
| | Total by Ending Balance Line | | | \$447,843.68 | \$209,054.00 | \$656,897.68 | \$365,524.79 | \$291,372.89 | 11 |
| 385 | Revolving Cash | 0000 | 0000 | \$29,241.15 | \$758.85 | \$30,000.00 | \$0.00 | \$30,000.00 | 12 |
| | Total by Ending Balance Line | | | \$29,241.15 | \$758.85 | \$30,000.00 | \$0.00 | \$30,000.00 | 12 |
| 386 | Economic Uncertainties | 0000 | 0000 | \$2,636,550.00 | \$391,158.00 | \$3,027,708.00 | \$0.00 | \$3,027,708.00 | 13 |
| | Total by Ending Balance Line | | | \$2,636,550.00 | \$391,158.00 | \$3,027,708.00 | \$0.00 | \$3,027,708.00 | 13 |
| 387 | Revolving Cash | 0000 | 0000 | -\$29,241.15 | -\$758.85 | -\$30,000.00 | \$0.00 | -\$30,000.00 | 14 |

ENDING BALANCE ANALYSIS DETAIL
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|--------|--|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 388 | LCFF - Local Control Funding Formula | 0000 | 0000 | \$0.00 | \$13,177,222.66 | \$13,177,222.66 | \$2,705.71 | \$13,174,516.95 | 14 |
| 389 | Economic Uncertainties | 0000 | 0000 | -\$2,636,550.00 | -\$391,158.00 | -\$3,027,708.00 | \$0.00 | -\$3,027,708.00 | 14 |
| 390 | Salaries and Benefits GF - General Fund Unrestricted | 0000 | 5000 | \$0.00 | \$10,643,881.15 | \$10,643,881.15 | \$10,643,881.15 | \$0.00 | 14 |
| 391 | Miscellaneous Revenue | 0000 | 5001 | \$17,828,886.04 | -\$27,440,863.31 | -\$9,611,977.27 | \$764,072.77 | -\$10,376,050.04 | 14 |
| 392 | Miscellaneous Revenue - Charter Fees | 0000 | 5002 | \$0.00 | \$3,202,555.00 | \$3,202,555.00 | \$0.00 | \$3,202,555.00 | 14 |
| 393 | Superintendent and Board | 0000 | 5010 | \$0.00 | \$218,226.39 | \$218,226.39 | \$218,226.39 | \$0.00 | 14 |
| 394 | School District Organization | 0000 | 5040 | \$0.00 | \$23,400.00 | \$23,400.00 | \$23,400.00 | \$0.00 | 14 |
| 395 | Leadership Training | 0000 | 5059 | \$0.00 | \$1,307.78 | \$1,307.78 | \$1,307.78 | \$0.00 | 14 |
| 396 | Research and Grant Development | 0000 | 5060 | \$0.00 | \$376,739.84 | \$376,739.84 | \$376,739.84 | \$0.00 | 14 |
| 397 | Administrative Services | 0000 | 5071 | \$0.00 | \$189,980.16 | \$189,980.16 | \$189,980.16 | \$0.00 | 14 |
| 398 | Equity Training | 0000 | 5093 | \$0.00 | \$64,510.30 | \$64,510.30 | \$64,510.30 | \$0.00 | 14 |
| 399 | Student Administrative Support Services | 0000 | 5095 | \$0.00 | \$39,377.16 | \$39,377.16 | \$39,377.16 | \$0.00 | 14 |

ENDING BALANCE ANALYSIS DETAIL
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|--------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 400 | Georgetown Operations Budget | 0000 | 5132 | \$0.00 | \$117,990.00 | \$117,990.00 | \$0.00 | \$117,990.00 | 14 |
| 401 | Fremont Street Operations | 0000 | 5133 | \$0.00 | \$131,678.40 | \$131,678.40 | \$0.00 | \$131,678.40 | 14 |
| 402 | WEC - Wentworth Education Center - Operations Court/Community Schools Budget | 0000 | 5135 | \$0.00 | \$539,438.66 | \$539,438.66 | \$539,438.66 | \$0.00 | 14 |
| 403 | Nelson Center Facilities - Operations Budget | 0000 | 5152 | \$0.00 | \$467,207.65 | \$467,207.65 | \$467,207.65 | \$0.00 | 14 |
| 404 | TCSJ - Teachers College of San Joaquin Operations Budget | 0000 | 5155 | \$0.00 | \$404,004.81 | \$404,004.81 | \$404,004.81 | \$0.00 | 14 |
| 405 | Durham Ferry Operations Budget | 0000 | 5157 | \$0.00 | \$21,646.18 | \$21,646.18 | \$21,646.18 | \$0.00 | 14 |
| 406 | VAFS - Venture Academy Family of Schools Operations Budget | 0000 | 5170 | \$0.00 | \$576,942.60 | \$576,942.60 | \$0.00 | \$576,942.60 | 14 |
| 407 | Excel Operations Expenses | 0000 | 5184 | \$0.00 | \$628,299.60 | \$628,299.60 | \$5,564.24 | \$622,735.36 | 14 |
| 408 | CTEC - Career and Technical Education Center Operations Budget | 0000 | 5185 | \$0.00 | \$515,428.20 | \$515,428.20 | \$338,576.76 | \$176,851.44 | 14 |
| 409 | Venture II - Operations Budget | 0000 | 5191 | \$0.00 | \$451,770.60 | \$451,770.60 | \$9,770.20 | \$442,000.40 | 14 |
| 410 | Federal Building - Court/Community Schools | 0000 | 5196 | -\$317,657.48 | \$0.00 | -\$317,657.48 | \$0.00 | -\$317,657.48 | 14 |
| 411 | Business Services | 0000 | 5200 | \$0.00 | \$492,502.75 | \$492,502.75 | \$492,502.75 | \$0.00 | 14 |

ENDING BALANCE ANALYSIS DETAIL
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|--------|--|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 412 | Indirect | 0000 | 5201 | \$0.00 | \$0.00 | \$0.00 | -\$11,980,434.77 | \$11,980,434.77 | 14 |
| 413 | Legal - COE - County Office of Education | 0000 | 5203 | \$0.00 | \$109,319.57 | \$109,319.57 | \$109,319.57 | \$0.00 | 14 |
| 414 | Technology/Administration Budget | 0000 | 5205 | \$0.00 | \$1,816,714.91 | \$1,816,714.91 | \$1,816,714.91 | \$0.00 | 14 |
| 415 | Personnel External Services | 0000 | 5300 | \$0.00 | \$196,665.09 | \$196,665.09 | \$196,665.09 | \$0.00 | 14 |
| 416 | Credentialing Services | 0000 | 5310 | \$4,470.58 | \$7,249.00 | \$11,719.58 | \$11,719.58 | \$0.00 | 14 |
| 417 | Fingerprinting | 0000 | 5315 | \$0.00 | \$50,100.48 | \$50,100.48 | \$50,100.48 | \$0.00 | 14 |
| 418 | Teacher Recruitment | 0000 | 5321 | \$0.00 | \$19,451.22 | \$19,451.22 | \$19,451.22 | \$0.00 | 14 |
| 419 | SJCOE - San Joaquin County Office of Education ID Badges | 0000 | 5322 | \$0.00 | \$2,345.20 | \$2,345.20 | \$2,345.20 | \$0.00 | 14 |
| 420 | Maintenance and Operations | 0000 | 5700 | \$0.00 | \$587,547.35 | \$587,547.35 | \$587,547.35 | \$0.00 | 14 |
| 421 | Routine Maintenance and Repair Requirement | 0000 | 5701 | \$0.00 | -\$1,892,232.00 | -\$1,892,232.00 | -\$1,892,232.00 | \$0.00 | 14 |
| 422 | Postage | 0000 | 5704 | \$0.00 | \$2,165.34 | \$2,165.34 | \$2,165.34 | \$0.00 | 14 |
| 423 | Property and Liability Losses | 0000 | 5705 | \$0.00 | \$102,183.15 | \$102,183.15 | \$102,183.15 | \$0.00 | 14 |

ENDING BALANCE ANALYSIS DETAIL
2021-22 UNAUDITED ACTUALS FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Audited Beginning Balance 7/1/21 | Column E Unaudited Revenue | Column F Unaudited Total Resources | Column G Unaudited Expenditures | Column H Unaudited Ending Bal 6/30/22 | Column I Ending Bal Line # |
|--------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 424 | Deferred Maintenance | 0000 | 5710 | \$0.00 | -\$310,901.00 | -\$310,901.00 | \$0.00 | -\$310,901.00 | 14 |
| 425 | AED - Automatic External Defibrillators | 0000 | 5719 | \$0.00 | \$2,820.66 | \$2,820.66 | \$2,820.66 | \$0.00 | 14 |
| 426 | Risk Management | 0000 | 5720 | \$0.00 | \$28,482.83 | \$28,482.83 | \$28,482.83 | \$0.00 | 14 |
| 427 | Workers' Compensation | 0000 | 5721 | \$0.00 | \$31,107.12 | \$31,107.12 | \$0.00 | \$31,107.12 | 14 |
| 428 | Curriculum Services | 0000 | 6050 | \$0.00 | \$27,735.12 | \$27,735.12 | \$27,735.12 | \$0.00 | 14 |
| 429 | Early Childhood | 0000 | 6220 | \$0.00 | \$9,332.82 | \$9,332.82 | \$9,332.82 | \$0.00 | 14 |
| 430 | Academic Decathlon | 0000 | 7120 | \$0.00 | \$13,892.02 | \$13,892.02 | \$13,892.02 | \$0.00 | 14 |
| 431 | Academic Pentathlon | 0000 | 7130 | \$0.00 | \$723.74 | \$723.74 | \$723.74 | \$0.00 | 14 |
| 432 | Spelling Bee | 0000 | 7140 | \$0.00 | \$1,441.88 | \$1,441.88 | \$1,441.88 | \$0.00 | 14 |
| 433 | Administration Student Events Projects | 0000 | 7141 | \$0.00 | \$1,962.83 | \$1,962.83 | \$1,962.83 | \$0.00 | 14 |
| 434 | STEAM Fair | 0000 | 7200 | \$0.00 | \$4,715.13 | \$4,715.13 | \$4,715.13 | \$0.00 | 14 |
| 435 | Science Olympiad | 0000 | 7210 | \$0.00 | \$17,960.27 | \$17,960.27 | \$17,960.27 | \$0.00 | 14 |

ENDING BALANCE ANALYSIS DETAIL
2021-22 UNAUDITED ACTUALS FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Audited Beginning Balance 7/1/21 | Column E Unaudited Revenue | Column F Unaudited Total Resources | Column G Unaudited Expenditures | Column H Unaudited Ending Bal 6/30/22 | Column I Ending Bal Line # |
|-------------------------------------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 436 | Countywide Music Coordination | 0000 | 7260 | \$0.00 | \$130,882.47 | \$130,882.47 | \$130,882.47 | \$0.00 | 14 |
| 437 | Mock Trial | 0000 | 7400 | \$0.00 | \$4,835.21 | \$4,835.21 | \$4,835.21 | \$0.00 | 14 |
| 438 | Public Information Officer | 0000 | 7610 | \$0.00 | \$520,340.42 | \$520,340.42 | \$520,340.42 | \$0.00 | 14 |
| Total by Ending Balance Line | | | | \$14,849,907.99 | \$5,938,170.56 | \$20,788,078.55 | \$4,393,583.03 | \$16,394,495.52 | 14 |
| 439 | QZAB - Qualified Zone Academy Bond #2 | 0000 | 5019 | \$975,923.22 | \$24,076.78 | \$1,000,000.00 | \$1,000,000.00 | \$0.00 | 16 |
| Total by Ending Balance Line | | | | \$975,923.22 | \$24,076.78 | \$1,000,000.00 | \$1,000,000.00 | \$0.00 | 16 |
| 440 | QZAB - Qualified Zone Academy Bond #3 | 0000 | 5014 | \$208,334.58 | \$2,602.71 | \$210,937.29 | \$210,937.29 | \$0.00 | 17 |
| Total by Ending Balance Line | | | | \$208,334.58 | \$2,602.71 | \$210,937.29 | \$210,937.29 | \$0.00 | 17 |
| Total by Fund | | | | \$140,122,243.39 | \$170,687,856.19 | \$310,810,099.58 | \$150,919,070.73 | \$159,891,028.85 | 17 |
| 441 | TCSJ - Teachers College of San Joaquin - CDE - California Department of Education - Professional Development Videos 20-21 - Fund 02 | 7810 | 5984 | \$0.00 | \$150,140.70 | \$150,140.70 | \$150,140.70 | \$0.00 | 20 |
| 442 | TCSJ - Teachers College of San Joaquin - CDE - California Department of Education - Professional Development Videos 21-22 - Fund 02 | 7810 | 5985 | \$0.00 | \$286,093.84 | \$286,093.84 | \$286,093.84 | \$0.00 | 20 |
| 443 | TCSJ - Teachers College of San Joaquin - Equity Deep Dive Fund 02 | 9010 | 5983 | \$0.00 | \$1,500.00 | \$1,500.00 | \$1,500.00 | \$0.00 | 20 |
| 444 | Intrepid Grant - Fund 02 | 9010 | 5989 | \$0.00 | \$124,059.13 | \$124,059.13 | \$124,059.13 | \$0.00 | 20 |

ENDING BALANCE ANALYSIS DETAIL
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|-------------------------------------|--|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 445 | Teachers College of San Joaquin - Fund 02 | 9010 | 6006 | \$5,298,206.92 | \$7,780,475.22 | \$13,078,682.14 | \$7,824,117.30 | \$5,254,564.84 | 20 |
| Total by Ending Balance Line | | | | \$5,298,206.92 | \$8,342,268.89 | \$13,640,475.81 | \$8,385,910.97 | \$5,254,564.84 | 20 |
| 446 | Economic Uncertainties - Fund 02 | 0000 | 0000 | \$158,571.00 | \$12,958.49 | \$171,529.49 | \$0.00 | \$171,529.49 | 21A |
| 447 | TCSJ - Teachers College of San Joaquin Residency Grant - Fund 02 | 0000 | 5991 | \$0.00 | \$110,563.61 | \$110,563.61 | \$110,563.61 | \$0.00 | 21 |
| 448 | Classified School Employee Grant - Fund 02 | 0000 | 5994 | \$0.00 | \$80,000.00 | \$80,000.00 | \$80,000.00 | \$0.00 | 21 |
| Total by Ending Balance Line | | | | \$158,571.00 | \$203,522.10 | \$362,093.10 | \$190,563.61 | \$171,529.49 | 21 |
| Total by Fund | | | | \$5,456,777.92 | \$8,545,790.99 | \$14,002,568.91 | \$8,576,474.58 | \$5,426,094.33 | 21 |
| 449 | VAFS - Venture Academy Family of Schools - Sports Complex - Gym Operations - Fund 09 | 0000 | 3548 | \$0.00 | \$4,945.00 | \$4,945.00 | \$309,371.56 | -\$304,426.56 | 26 |
| 450 | VAFS - Venture Academy Family of Schools - Fund 09 | 0000 | 3800 | \$5,472,893.89 | \$11,129,318.09 | \$16,602,211.98 | \$11,615,744.56 | \$4,986,467.42 | 26 |
| 451 | VAFS - Venture Academy Family of Schools - Team Up Adventure - Fund 09 | 0000 | 3802 | \$0.00 | \$20,350.00 | \$20,350.00 | \$81,813.22 | -\$61,463.22 | 26 |
| 452 | VAFS - Venture Academy Family of Schools - Durham Ferry Outdoor Education - Fund 09 | 0000 | 3803 | \$0.00 | \$0.00 | \$0.00 | \$214,704.91 | -\$214,704.91 | 26 |
| 453 | VAFS - Venture Academy Family of Schools - Fundraising Activities - Fund 09 | 0000 | 3804 | \$0.00 | \$109,734.80 | \$109,734.80 | \$109,734.80 | \$0.00 | 26 |

ENDING BALANCE ANALYSIS DETAIL
2021-22 UNAUDITED ACTUALS FINANCIAL REPORT

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|--------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 454 | VAFS - Venture Academy Family of Schools - MAA Medi-Cal Administrative Agency - Fund 09 | 0000 | 7906 | \$25,060.58 | \$7,393.74 | \$32,454.32 | \$527.96 | \$31,926.36 | 26 |
| 455 | one.Charter - Fund 09 | 0000 | 8100 | \$2,498,932.35 | \$4,884,857.97 | \$7,383,790.32 | \$5,018,672.26 | \$2,365,118.06 | 26 |
| 456 | one.Charter - Type C - Fund 09 | 0240 | 8100 | \$0.00 | \$1,004,311.00 | \$1,004,311.00 | \$1,004,311.00 | \$0.00 | 26 |
| 457 | VAFS - Venture Academy Family of Schools - Lottery Unrestricted - Fund 09 | 1100 | 3846 | \$92,394.74 | \$280,900.22 | \$373,294.96 | \$165,012.43 | \$208,282.53 | 26 |
| 458 | one.Charter - Lottery Unrestricted - Fund 09 | 1100 | 8105 | \$150,464.19 | \$121,033.50 | \$271,497.69 | \$141,266.05 | \$130,231.64 | 26 |
| 459 | VAFS - Venture Academy Family of Schools - Education Protection Account - Fund 09 | 1400 | 3800 | \$0.00 | \$8,638,730.00 | \$8,638,730.00 | \$8,638,730.00 | \$0.00 | 26 |
| 460 | one.Charter - Education Protection Account - Fund 09 | 1400 | 8100 | \$0.00 | \$3,251,295.00 | \$3,251,295.00 | \$3,251,295.00 | \$0.00 | 26 |
| 461 | VAFS - Venture Academy Family of Schools - Title I, Part A, Basic Grant - Fund 09 | 3010 | 3868 | \$0.00 | \$336,237.00 | \$336,237.00 | \$336,237.00 | \$0.00 | 26 |
| 462 | one.Charter - ESSA - Every Student Succeed Act - CSI Comprehensive Support and Improvement - Fund 09 | 3182 | 8118 | \$0.00 | \$182,858.28 | \$182,858.28 | \$182,858.28 | \$0.00 | 26 |
| 463 | VAFS - Venture Academy Family of Schools - ESSERII Elementary and Secondary School Emergency Relief - Fund 09 | 3212 | 3871 | \$0.00 | \$1,052,290.13 | \$1,052,290.13 | \$1,052,290.13 | \$0.00 | 26 |
| 464 | VAFS - Venture Academy Family of Schools - ESSERIII Elementary and Secondary School Emergency Relief - Fund 09 | 3213 | 3872 | \$0.00 | \$499,746.03 | \$499,746.03 | \$499,746.03 | \$0.00 | 26 |
| 465 | VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunities - ESSERII - Elementary and Secondary School Emergency Relief - State Reserve - Fund 09 | 3216 | 3874 | \$0.00 | \$139,251.11 | \$139,251.11 | \$139,251.11 | \$0.00 | 26 |

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|--------|--|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 466 | one.Charter - ELO - Expanded Learning Opportunities ESSERII - Elementary and Secondary School Emergency Relief - State Reserve - Fund 09 | 3216 | 8123 | \$0.00 | \$94,579.00 | \$94,579.00 | \$94,579.00 | \$0.00 | 26 |
| 467 | one.Charter - ELO - Expanded Learning Opportunities GEERII - Governor's Emergency Education Relief - Fund 09 | 3217 | 8124 | \$0.00 | \$21,707.00 | \$21,707.00 | \$21,707.00 | \$0.00 | 26 |
| 468 | one.Charter - ELO - Expanded Learning Opportunities ESSERIII - Elementary and Secondary School Emergency Relief - State Reserve Emergency Needs - Fund 09 | 3218 | 8125 | \$0.00 | \$61,654.00 | \$61,654.00 | \$61,654.00 | \$0.00 | 26 |
| 469 | one.Charter - ELO - Expanded Learning Opportunities ESSERIII - Elementary and Secondary School Emergency Relief - State Reserve Learning Loss - Fund 09 | 3219 | 8126 | \$0.00 | \$23,211.92 | \$23,211.92 | \$23,211.92 | \$0.00 | 26 |
| 470 | VAFS - Venture Academy Family of Schools - Educator Effectiveness - Fund 09 | 6266 | 3858 | \$0.00 | \$297,312.00 | \$297,312.00 | \$0.00 | \$297,312.00 | 26 |
| 471 | one.Charter - Educator Effectiveness - Fund 09 | 6266 | 8114 | \$0.00 | \$182,779.00 | \$182,779.00 | \$8,253.66 | \$174,525.34 | 26 |
| 472 | VAFS - Venture Academy Family of Schools - Lottery Restricted - Fund 09 | 6300 | 3847 | \$119,783.96 | \$130,109.38 | \$249,893.34 | \$54,417.37 | \$195,475.97 | 26 |
| 473 | one.Charter - Lottery Restricted - Fund 09 | 6300 | 8106 | \$34,385.85 | \$56,066.34 | \$90,452.19 | \$185.98 | \$90,266.21 | 26 |
| 474 | VAFS - Venture Academy Family of Schools - A-G Access/Success Grant - Fund 09 | 7412 | 3879 | \$0.00 | \$159,363.00 | \$159,363.00 | \$0.00 | \$159,363.00 | 26 |
| 475 | one.Charter - A-G Access/Success Grant - Fund 09 | 7412 | 8127 | \$0.00 | \$151,720.00 | \$151,720.00 | \$0.00 | \$151,720.00 | 26 |
| 476 | VAFS - Venture Academy Family of Schools - A-G Access/Success Learning Loss Mitigation Grant - Fund 09 | 7413 | 3880 | \$0.00 | \$75,000.00 | \$75,000.00 | \$0.00 | \$75,000.00 | 26 |
| 477 | one.Charter A-G Access/Success Learning Loss Mitigation Grant - Fund 09 | 7413 | 8128 | \$0.00 | \$75,000.00 | \$75,000.00 | \$0.00 | \$75,000.00 | 26 |

ENDING BALANCE ANALYSIS DETAIL
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|-------------------------------------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 478 | VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunity - Fund 09 | 7425 | 3870 | \$322,501.95 | -\$320.00 | \$322,181.95 | \$322,181.95 | \$0.00 | 26 |
| 479 | one.Charter - ELO - Expanded Learning Opportunity - Fund 09 | 7425 | 8122 | \$15,713.90 | -\$157.00 | \$15,556.90 | \$15,556.90 | \$0.00 | 26 |
| 480 | VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunity - Paraprofessionals - Fund 09 | 7426 | 3869 | \$130,124.00 | \$0.00 | \$130,124.00 | \$0.00 | \$130,124.00 | 26 |
| 481 | one.Charter - ELO - Expanded Learning Opportunity Paraprofessionals - Fund 09 | 7426 | 8121 | \$53,734.00 | \$0.00 | \$53,734.00 | \$0.00 | \$53,734.00 | 26 |
| 482 | STRS - State Teachers Retirement System - On Behalf - Fund 09 | 7690 | 0099 | \$0.00 | \$1,138,477.00 | \$1,138,477.00 | \$1,138,477.00 | \$0.00 | 26 |
| 483 | VAFS - Venture Academy Family of Schools - New Energy Academy - PG&E - Pacific Gas & Electric Grant - San Joaquin - Fund 09 | 9010 | 3842 | \$9,172.57 | \$0.00 | \$9,172.57 | \$0.00 | \$9,172.57 | 26 |
| 484 | VAFS - Venture Academy Family of Schools - Venture Bus - Fund 09 | 9010 | 3844 | \$45,968.03 | \$0.00 | \$45,968.03 | \$3,568.16 | \$42,399.87 | 26 |
| 485 | VAFS - Venture Academy Family of Schools- San Joaquin A+ Grant - Fund 09 | 9010 | 3866 | \$37,190.63 | \$100,000.00 | \$137,190.63 | \$137,190.63 | \$0.00 | 26 |
| Total by Ending Balance Line | | | | \$9,008,320.64 | \$34,229,753.51 | \$43,238,074.15 | \$34,642,549.87 | \$8,595,524.28 | 26 |
| Total by Fund | | | | \$9,008,320.64 | \$34,229,753.51 | \$43,238,074.15 | \$34,642,549.87 | \$8,595,524.28 | 26 |
| 486 | Special Education - IDEA - Individuals with Disabilities Education Allocation - ARP - American Rescue Plan - LCFF Local Control Funding Formula - Fund 10 | 3305 | 0000 | \$0.00 | \$421,637.89 | \$421,637.89 | \$421,637.89 | \$0.00 | 27 |
| 487 | SEPLA - Special Education Local Planning Area - ARP American Rescue Plan Pass Through - Fund 10 | 3308 | 0000 | \$0.00 | \$82,957.92 | \$82,957.92 | \$82,957.92 | \$0.00 | 27 |

ENDING BALANCE ANALYSIS DETAIL
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|-------------------------------------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 488 | Special Education - Local Assistance Entitlements Pass Thru - Fund 10 | 3310 | 0000 | \$0.00 | \$12,010,397.09 | \$12,010,397.09 | \$12,010,397.09 | \$0.00 | 27 |
| 489 | Special Education - Federal Preschool Grant Pass Thru - Fund 10 | 3315 | 0000 | \$0.00 | \$291,077.71 | \$291,077.71 | \$291,077.71 | \$0.00 | 27 |
| 490 | Special Education - Pass Thru - Fund 10 | 6500 | 1000 | \$0.00 | \$46,289,701.56 | \$46,289,701.56 | \$46,289,701.56 | \$0.00 | 27 |
| 491 | Special Education - Personnel Development Pass Thru - Fund 10 | 6500 | 2110 | \$0.00 | \$24,534.00 | \$24,534.00 | \$24,534.00 | \$0.00 | 27 |
| 492 | SELPA - Special Education Local Planning Area - Learning Recovery Support Pass Thru - Fund 10 | 6537 | 0000 | \$0.00 | \$5,381,654.00 | \$5,381,654.00 | \$5,381,654.00 | \$0.00 | 27 |
| 493 | Mental Health Services Pass-Thru - Fund 10 | 6546 | 0000 | \$0.00 | \$4,687,574.00 | \$4,687,574.00 | \$4,687,574.00 | \$0.00 | 27 |
| Total by Ending Balance Line | | | | \$0.00 | \$69,189,534.17 | \$69,189,534.17 | \$69,189,534.17 | \$0.00 | 27 |
| Total by Fund | | | | \$0.00 | \$69,189,534.17 | \$69,189,534.17 | \$69,189,534.17 | \$0.00 | 27 |
| 494 | Adults in Corrections - One-time Discretionary - Fund 11 | 0000 | 3024 | \$6,998.90 | \$0.00 | \$6,998.90 | \$6,998.90 | \$0.00 | 28 |
| 495 | Adults in Corrections - Fund 11 | 6015 | 3011 | \$0.00 | \$433,389.28 | \$433,389.28 | \$433,389.28 | \$0.00 | 28 |
| 496 | AEBG - Adult Education Block Grant - Fund 11 | 6391 | 3085 | \$53,640.15 | \$58,272.00 | \$111,912.15 | \$43,609.85 | \$68,302.30 | 28 |
| 497 | STRS - State Teachers Retirement System - On Behalf - Fund 11 | 7690 | 0099 | \$0.00 | \$23,936.00 | \$23,936.00 | \$23,936.00 | \$0.00 | 28 |

ENDING BALANCE ANALYSIS DETAIL
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|-------------------------------------|--|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| Total by Ending Balance Line | | | | \$60,639.05 | \$515,597.28 | \$576,236.33 | \$507,934.03 | \$68,302.30 | 28 |
| Total by Fund | | | | \$60,639.05 | \$515,597.28 | \$576,236.33 | \$507,934.03 | \$68,302.30 | 28 |
| 498 | MAA - Medi-Cal Administrative Agency - Fund 12 | 0000 | 7907 | \$41,491.26 | \$3,167.97 | \$44,659.23 | \$0.00 | \$44,659.23 | 29 |
| 499 | Child Development - CCTR - General Child Care and Development Fund - Fund 12 | 5025 | 7740 | \$0.00 | \$1,805,163.00 | \$1,805,163.00 | \$1,805,163.00 | \$0.00 | 29 |
| 500 | Child Development Preschool Development Grant Birth through Five - Fund 12 | 5033 | 7771 | \$0.00 | \$72,949.38 | \$72,949.38 | \$72,949.38 | \$0.00 | 29 |
| 501 | QRIS - Quality Rating and Improvement System - QCC Quality Counts California - Fund 12 | 5035 | 6165 | \$0.00 | \$331,340.34 | \$331,340.34 | \$331,340.34 | \$0.00 | 29 |
| 502 | QCC Pathways - Quality Counts California Workforce Pathways Grant - Fund 12 | 5035 | 7769 | \$0.00 | \$115,208.49 | \$115,208.49 | \$115,208.49 | \$0.00 | 29 |
| 503 | CCTR - General Child Care and Development - CCDF Center Child Care and Development Fund - Part 2 - Fund 12 | 5050 | 7731 | \$0.00 | \$11,655.00 | \$11,655.00 | \$11,655.00 | \$0.00 | 29 |
| 504 | Child Development - CLPC - Child Care Local Planning Grant - Fund 12 | 5055 | 6210 | \$0.00 | \$55,907.27 | \$55,907.27 | \$55,907.27 | \$0.00 | 29 |
| 505 | Child Development CRRSA - Covid Response & Relief Supplemental Appropriation Act Stipend - Fund 12 | 5058 | 7732 | \$394,281.75 | \$0.00 | \$394,281.75 | \$273,506.25 | \$120,775.50 | 29 |
| 506 | ARPA - American Recovery Plan Act Stipend - Fund 12 | 5058 | 7733 | \$0.00 | \$139,132.00 | \$139,132.00 | \$139,132.00 | \$0.00 | 29 |
| 507 | ARPA - American Recovery Plan Act Stipend - CSPP - California State Preschool Program Fund 12 | 5059 | 7735 | | \$481,200.00 | \$481,200.00 | \$0.00 | \$481,200.00 | 29 |

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|--------|---|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 508 | Head Start Basic Funding Odd Years - Fund 12 | 5210 | 6950 | \$0.00 | \$11,374,512.90 | \$11,374,512.90 | \$11,374,512.90 | \$0.00 | 29 |
| 509 | Head Start Training and Technical Assistance Odd Years - Fund 12 | 5210 | 6953 | \$0.00 | \$89,097.30 | \$89,097.30 | \$89,097.30 | \$0.00 | 29 |
| 510 | Head Start Basic Funding Even Years - Fund 12 | 5210 | 6956 | \$0.00 | \$8,630,753.45 | \$8,630,753.45 | \$8,630,753.45 | \$0.00 | 29 |
| 511 | Head Start Training and Technical Assistance Even Years - Fund 12 | 5210 | 6957 | \$0.00 | \$76,671.65 | \$76,671.65 | \$76,671.65 | \$0.00 | 29 |
| 512 | Head Start Carryover - Even Years - Fund 12 | 5210 | 6960 | \$0.00 | \$1,851,142.17 | \$1,851,142.17 | \$1,851,142.17 | \$0.00 | 29 |
| 513 | Head Start Duration Startup Odd Years - Fund 12 | 5210 | 6968 | \$0.00 | \$81,828.54 | \$81,828.54 | \$81,828.54 | \$0.00 | 29 |
| 514 | Head Start Quality Improvement Trauma Care - Fund 12 | 5210 | 6971 | \$0.00 | \$302,910.93 | \$302,910.93 | \$302,910.93 | \$0.00 | 29 |
| 515 | Head Start Quality Improvement Trauma Care Carryover - Fund 12 | 5210 | 6973 | \$0.00 | \$128,198.82 | \$128,198.82 | \$128,198.82 | \$0.00 | 29 |
| 516 | Head Start CARES Supplement - Coronavirus Aid, Relief and Economic Security - COVID 19 One Time - Fund 12 | 5210 | 6976 | \$0.00 | \$22,016.99 | \$22,016.99 | \$22,016.99 | \$0.00 | 29 |
| 517 | Head Start CRRSA - Coronavirus Relief and Recovery Supplemental Appropriations - Fund 12 | 5210 | 6978 | \$0.00 | \$201,556.92 | \$201,556.92 | \$201,556.92 | \$0.00 | 29 |
| 518 | Head Start ARP - American Rescue Plan Act - Fund 12 | 5210 | 6979 | \$0.00 | \$532,997.80 | \$532,997.80 | \$532,997.80 | \$0.00 | 29 |
| 519 | Early Head Start Training and Technical Assistance Odd Years - Fund 12 | 5211 | 6954 | \$0.00 | \$13,298.01 | \$13,298.01 | \$13,298.01 | \$0.00 | 29 |

ENDING BALANCE ANALYSIS DETAIL
2021-22 UNAUDITED ACTUALS FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Audited Beginning Balance 7/1/21 | Column E Unaudited Revenue | Column F Unaudited Total Resources | Column G Unaudited Expenditures | Column H Unaudited Ending Bal 6/30/22 | Column I Ending Bal Line # |
|--------|--|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 520 | Early Head Start Basic Funding Odd Years - Fund 12 | 5211 | 6955 | \$0.00 | \$1,279,793.97 | \$1,279,793.97 | \$1,279,793.97 | \$0.00 | 29 |
| 521 | Early Head Start Training and Technical Assistance Even Years - Fund 12 | 5211 | 6958 | \$0.00 | \$9,209.65 | \$9,209.65 | \$9,209.65 | \$0.00 | 29 |
| 522 | Early Head Start Basic Funding Even Years - Fund 12 | 5211 | 6959 | \$0.00 | \$1,080,572.49 | \$1,080,572.49 | \$1,080,572.49 | \$0.00 | 29 |
| 523 | Early Head Start Quality Improvement Trauma Care - Fund 12 | 5211 | 6972 | \$0.00 | \$10,310.53 | \$10,310.53 | \$10,310.53 | \$0.00 | 29 |
| 524 | Early Head Start Quality Improvement Trauma Care Carryover - Fund 12 | 5211 | 6974 | \$0.00 | \$20,869.79 | \$20,869.79 | \$20,869.79 | \$0.00 | 29 |
| 525 | CBCAP - Community Based Child Abuse Prevention - Fund 12 | 5810 | 6227 | \$0.00 | \$56,408.00 | \$56,408.00 | \$56,408.00 | \$0.00 | 29 |
| 526 | Child Development CLPC - California Local Planning Council Local Plan - Fund 12 | 6045 | 6249 | \$0.00 | \$3,856.73 | \$3,856.73 | \$3,856.73 | \$0.00 | 29 |
| 527 | Child Development - CPKS - California Pre-Kindergarten and Family Literacy - Fund 12 | 6052 | 7762 | \$0.00 | \$12,495.00 | \$12,495.00 | \$12,495.00 | \$0.00 | 29 |
| 528 | Child Development - UPK Universal Pre Kindergarten Planning and Implementation | 6057 | 7772 | \$0.00 | \$429,000.00 | \$429,000.00 | \$1,489.61 | \$427,510.39 | 29 |
| 529 | Child Development - CCTR - General Child Care - Fund 12 | 6105 | 7730 | \$0.00 | \$1,427,568.00 | \$1,427,568.00 | \$1,427,568.00 | \$0.00 | 29 |
| 530 | Child Development - CSPP - California State Preschool Program - Fund 12 | 6105 | 7765 | \$0.00 | \$6,441,972.00 | \$6,441,972.00 | \$6,441,972.00 | \$0.00 | 29 |
| 531 | Child Development Preschool Development Renewal PDG-R Grant 2021-2023 - Fund 12 | 6106 | 7771 | \$0.00 | \$20,607.46 | \$20,607.46 | \$20,607.46 | \$0.00 | 29 |

ENDING BALANCE ANALYSIS DETAIL
2021-22 UNAUDITED ACTUALS FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Audited Beginning Balance 7/1/21 | Column E Unaudited Revenue | Column F Unaudited Total Resources | Column G Unaudited Expenditures | Column H Unaudited Ending Bal 6/30/22 | Column I Ending Bal Line # |
|--------|--|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 532 | QCC Pathways - Quality Counts California Workforce Pathways Grant - Fund 12 | 6123 | 7769 | \$0.00 | \$16,960.73 | \$16,960.73 | \$16,960.73 | \$0.00 | 29 |
| 533 | Child Development - CSPP - California State Preschool Program - QRIS - Quality Rating and Improvement System 17-18 - Fund 12 | 6127 | 6204 | \$0.00 | \$1,155,997.27 | \$1,155,997.27 | \$1,155,997.27 | \$0.00 | 29 |
| 534 | IEEEP - Inclusive Early Education Expansion Program - Fund 12 | 6128 | 7768 | \$0.00 | \$327,145.21 | \$327,145.21 | \$327,145.21 | \$0.00 | 29 |
| 535 | Child Development - Reserves - Fund 12 | 6130 | 7800 | \$2,114,332.56 | -\$2,114,332.56 | \$0.00 | \$0.00 | \$0.00 | 29 |
| 536 | California Department of Social Services - CDSS - Early Childhood Education - ECE Reserve - CCTR - General Child Care - Fund 12 | 6130 | 7801 | \$0.00 | \$1,003,064.74 | \$1,003,064.74 | \$0.00 | \$1,003,064.74 | 29 |
| 537 | California Department of Education - CDE - Early Childhood Education - ECE Reserve - CSPP - California State Preschool Program - Fund 12 | 6130 | 7802 | \$0.00 | \$1,161,214.91 | \$1,161,214.91 | \$0.00 | \$1,161,214.91 | 29 |
| 538 | STRS - State Teachers Retirement System - On Behalf - Fund 12 | 7690 | 0099 | \$0.00 | \$186,719.00 | \$186,719.00 | \$186,719.00 | \$0.00 | 29 |
| 539 | CAPIT - Child Abuse Prevention, Intervention and Treatment - Fund 12 | 7810 | 6250 | \$0.00 | \$223,437.50 | \$223,437.50 | \$223,437.50 | \$0.00 | 29 |
| 540 | County Child Trust AB 2994 - Fund 12 | 7810 | 6260 | \$0.00 | \$64,235.08 | \$64,235.08 | \$64,235.08 | \$0.00 | 29 |
| 541 | LENA - Language Environment Analysis - Fund 12 | 9010 | 6215 | \$0.00 | \$2,487.15 | \$2,487.15 | \$2,487.15 | \$0.00 | 29 |
| 542 | Early Childhood - Fund 12 | 9010 | 6220 | \$0.00 | \$9,332.82 | \$9,332.82 | \$9,332.82 | \$0.00 | 29 |
| 543 | Children's Service Commission Symposium - Fund 12 | 9010 | 6225 | \$0.00 | \$6,160.38 | \$6,160.38 | \$6,160.38 | \$0.00 | 29 |

ENDING BALANCE ANALYSIS DETAIL
2021-22 UNAUDITED ACTUALS FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Audited Beginning Balance 7/1/21 | Column E Unaudited Revenue | Column F Unaudited Total Resources | Column G Unaudited Expenditures | Column H Unaudited Ending Bal 6/30/22 | Column I Ending Bal Line # |
|-------------------------------------|--|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 544 | Kidsplate Children's Commission - Fund 12 | 9010 | 6226 | \$141,554.97 | \$10,259.62 | \$151,814.59 | \$3,000.00 | \$148,814.59 | 29 |
| 545 | Early Education Training Events - Fund 12 | 9010 | 6229 | \$16,716.40 | \$2,407.57 | \$19,123.97 | \$5,814.99 | \$13,308.98 | 29 |
| 546 | Children in Need - Fund 12 | 9010 | 6240 | \$0.00 | \$41,889.55 | \$41,889.55 | \$41,889.55 | \$0.00 | 29 |
| 547 | SJCCFC - San Joaquin County Children and Families Commission - Roots of Readiness/Bridge - Fund 12 | 9010 | 6244 | \$0.00 | \$372,568.70 | \$372,568.70 | \$372,568.70 | \$0.00 | 29 |
| 548 | CPIN - California Preschool Instructional Network Workshops - Fund 12 | 9010 | 7281 | \$66,306.81 | \$1,650.00 | \$67,956.81 | \$259.63 | \$67,697.18 | 29 |
| 549 | Family WORKs - Work Opportunity and Responsibility for Kids - Fund 12 | 9012 | 6231 | \$0.00 | \$384,590.53 | \$384,590.53 | \$384,590.53 | \$0.00 | 29 |
| 550 | CPIN - California Preschool Instructional Network Migrant Pass - Fund 12 | 9012 | 7616 | \$0.00 | \$13,150.53 | \$13,150.53 | \$13,150.53 | \$0.00 | 29 |
| 551 | CPIN - California Preschool Instructional Network - Fund 12 | 9012 | 7618 | \$0.00 | \$84,506.21 | \$84,506.21 | \$84,506.21 | \$0.00 | 29 |
| 552 | CCTR - General Child Care - Federal Funding Part 3 CCDF - Center Child Care and Development Fund Fund 12 | 9012 | 7734 | \$0.00 | \$59,641.00 | \$59,641.00 | \$59,641.00 | \$0.00 | 29 |
| 553 | Child Care - Fund 12 | 9012 | 7799 | \$0.00 | \$698,868.41 | \$698,868.41 | \$698,868.41 | \$0.00 | 29 |
| Total by Ending Balance Line | | | | \$2,774,683.75 | \$40,825,326.90 | \$43,600,010.65 | \$40,131,765.13 | \$3,468,245.52 | 29 |
| Total by Fund | | | | \$2,774,683.75 | \$40,825,326.90 | \$43,600,010.65 | \$40,131,765.13 | \$3,468,245.52 | 29 |

ENDING BALANCE ANALYSIS DETAIL

2021-22 UNAUDITED ACTUALS FINANCIAL REPORT

| Line # | Column A Management Description | Column B Resource Code | Column C Mgmt Code | Column D Audited Beginning Balance 7/1/21 | Column E Unaudited Revenue | Column F Unaudited Total Resources | Column G Unaudited Expenditures | Column H Unaudited Ending Bal 6/30/22 | Column I Ending Bal Line # |
|-------------------------------------|--|---------------------------|-----------------------|--|-------------------------------|---------------------------------------|------------------------------------|--|-------------------------------|
| 554 | Special Insurance Fund - Fund 67 | 0000 | 5016 | \$64,947.30 | \$0.00 | \$64,947.30 | \$0.00 | \$64,947.30 | 31 |
| 555 | Special Insurance Property and Liability - Fund 67 | 9010 | 5000 | \$667,573.80 | \$723.60 | \$668,297.40 | \$5,000.00 | \$663,297.40 | 31 |
| 556 | Special Insurance Fund - Fund 67 | 9011 | 5016 | \$1,490,233.66 | \$1,639,263.25 | \$3,129,496.91 | \$1,160,017.36 | \$1,969,479.55 | 31 |
| Total by Ending Balance Line | | | | \$2,222,754.76 | \$1,639,986.85 | \$3,862,741.61 | \$1,165,017.36 | \$2,697,724.25 | 31 |
| Total by Fund | | | | \$2,222,754.76 | \$1,639,986.85 | \$3,862,741.61 | \$1,165,017.36 | \$2,697,724.25 | 31 |
| 557 | Retiree Benefits Trust Fund - Fund 71 | 9011 | 0000 | \$9,648,229.66 | -\$1,033,760.97 | \$8,614,468.69 | \$8,134.70 | \$8,606,333.99 | 32 |
| Total by Ending Balance Line | | | | \$9,648,229.66 | -\$1,033,760.97 | \$8,614,468.69 | \$8,134.70 | \$8,606,333.99 | 32 |
| Total by Fund | | | | \$9,648,229.66 | -\$1,033,760.97 | \$8,614,468.69 | \$8,134.70 | \$8,606,333.99 | 32 |
| Grand Total All Funds | | | | \$169,293,649.17 | \$324,600,084.92 | \$493,893,734.09 | \$305,140,480.57 | \$188,753,253.52 | |

COURT/CAMPS ANALYSIS
2021-22 UNAUDITED ACTUALS REPORT - COURT/CAMPS SCHOOLS RESOURCE 0240

| REVENUES - Resource 0240 | | Column A | Column B | Column C | Column D | Column E | Column F | Column G | Column H |
|-------------------------------------|--|-----------------------|-----------------|--------------------|-----------------|-----------------|-----------------|-----------------|---------------------|
| | | <i>Statewide Avg.</i> | <i>Type</i> | <i>SJCOE Rate</i> | | | | | |
| | <i>Rates per ADA</i> | \$8,546.95 | "C" | \$10,497.66 | | | | | Revenue |
| Line # | Description | | | | | | | | |
| 1 | Total Court/Camps ADA & Revenue | | 51.13 | \$536,745 | | | | | \$536,745.00 |
| 2 | Contribution to COSP Special Education | | | | | | | | \$0.00 |
| 3 | Contribution to Print Shop | | | | | | | | (\$14,602.53) |
| 4 | Total Revenue | | | | | | | | \$522,142.47 |
| 5 | Audited Beginning Balance 7/1/2021 | | | | | | | | \$0.00 |
| 6 | Total Resources | | | | | | | | \$522,142.47 |
| EXPENDITURES - Resource 0240 | | | | | | | | | |
| Line # | Description | Mgmt Codes | | | | | | | Expenditures |
| 7 | Instructional Program - Court/Camps | 3010 | | | | | | | \$747,380.01 |
| 8 | Direct Charges from Community | 3010 | | | | | | | (\$1,086,279.07) |
| 9 | Instructional Administration | 3600 | | | | | | | \$38,285.61 |
| 10 | School Administration | 3610 | | | | | | | \$360,508.35 |
| 11 | Student Services Bldg. | 3650 | | | | | | | \$37,184.30 |
| 12 | Human Resources Department | 3920 | | | | | | | \$3,483.58 |
| 13 | Student Services | 3922 | | | | | | | \$238,771.71 |
| 14 | Technology | 3923 | | | | | | | \$182,807.98 |
| 15 | Total Court/Camps Expenditures | | | | | | | | \$522,142.47 |
| 16 | Total Resources | | | | | | | | \$522,142.47 |
| 17 | Less Expenditures | | | | | | | | \$522,142.47 |
| 18 | Ending Balance 6/30/2022 | | | | | | | | \$0.00 |

COMMUNITY SCHOOLS ANALYSIS
2021-22 UNAUDITED ACTUALS REPORT- COMMUNITY SCHOOLS RESOURCE 0240

REVENUES - Resource 0240

| Line # | Rates per ADA | Column A | Column B | Column C | Column D | Column E | Column F |
|--------|---|------------------------------|-------------|---------------------------|---------------------|--|------------------------|
| | | Statewide Avg. \$8,546.95 | TYPE "C" | SJCOE Rate \$10,497.66 | TYPE "A & B & D" | District Avg. District Transfer \$33,075.07 | Revenue |
| 1 | Community Schools LCFF | | 763.55 | \$8,015,488 | | | \$8,015,488.00 |
| 2 | Sub-Total Community Schools LCFF | | | \$8,015,488 | | | \$8,015,488.00 |
| 3 | One Charter LCFF | | 95.67 | \$1,004,311 | | | \$1,004,311.00 |
| 4 | Building Futures LCFF | | - | \$0 | | | \$0.00 |
| 5 | LCFF Contribution to Categorical Local Programs - Remedial Progs. | | | | | | \$307,295.00 |
| 6 | LCFF Contributions to Categorical Local Prog. - Deferred Maint. | | | | | | \$114,688.00 |
| 7 | LCFF Contributions to Categorical Local Prog. - Textbooks, M&S | | | | | | \$109,527.00 |
| 8 | LCFF 2012/13 Hold Harmless Homeless | | | | | | \$191,381.00 |
| 9 | LCFF Community Schools | | | | | | \$1,385,957.00 |
| 10 | Total Community Schools LCFF | | | \$9,019,799 | | | \$11,128,647.00 |
| 11 | Community School Funding | | | | | | \$9,931,069.00 |
| 12 | EPA Entitlement | | | | | | \$1,197,578 |
| 13 | Community School (A/B) & (D) LCFF Transfer from District | | | | 95.67 | \$3,164,292 | \$3,164,292.00 |
| 14 | Transfer - One Charter LCFF | | | | | | (\$1,004,311.00) |
| 15 | Transfer - BFA LCFF | | | | | | \$0.00 |
| 16 | LCFF Contributions to Categorical Local Prog. - Deferred Maint. | | | | | | (\$114,688.00) |
| 17 | LCFF Contributions to Categorical Local Prog. - Textbooks, M&S | | | | | | (\$109,527.00) |
| 18 | Sub-Total Community Schools LCFF | | | | | | \$13,064,413.00 |
| 19 | LCFF Contribution to COSP | | | | | | \$0.00 |
| 20 | LCFF Contribution to CTE | | | | | | \$438,196.00 |
| 21 | CTE Revenues Calworks | | | | | | \$0.00 |
| 22 | Career Academy of Cosmetology (CAC) | | | | | | \$0.00 |
| 23 | CTE Culinary Arts | | | | | | \$0.00 |
| 24 | Discovery ChalleNGe Academy | | | | | | \$0.00 |
| 25 | Community School Miscellaneous Revenue | | | | | | \$34,290.48 |
| 26 | Beacon (Mental Health Dollars) | | | | | | \$75,379.31 |
| 27 | Contribution to Beacon (Mental Health Dollars) | | | | | | \$0.00 |
| 28 | Contribution to COSP Special Education | | | | | | \$0.00 |
| 29 | Contribution to Print Shop | | | | | | (\$58,410.10) |
| 30 | Contribution to Food Service | | | | | | (\$298,308.19) |
| 31 | SJCOE GED Testing Center | | | | | | \$0.00 |
| 32 | Contribution to Federal Building | | | | | | (\$306,501.12) |
| 33 | Contribution From Deferred Maint. | | | | | | \$0.00 |
| 34 | Contribution to McKinney Homeless | | | | | | \$0.00 |
| 35 | Deferred Maintenance | | | | | | (\$165,373.00) |
| 36 | Prior Years Repayments | | | | | | (\$55,253.67) |
| 37 | General Fund Contribution | | | | | | \$0.00 |
| 38 | COVID Mitigation Contribution | | | | | | \$4,100,000.00 |
| 39 | Total Revenue | | | | | | \$16,828,432.71 |
| 40 | Audited Beginning Balance 7/1/2021 | | | | | | \$1,536,057.31 |
| 41 | Total Resources | | | | | | \$18,364,490.02 |

| EXPENDITURES - Resource 0240 | | | | |
|-------------------------------------|--|-------------------|--|------------------------|
| Line # | Description | Mgmt Codes | | Expenditures |
| 1 | Instructional Program - Community Schools | 3020 | | \$7,572,821.04 |
| 2 | Direct Charges to Court | 3020 | | \$1,086,279.07 |
| 3 | Interfund Transfer to BFA | 3020 | | \$0.00 |
| 4 | Interfund Transfer to Adult in Corrections | 3020 | | \$0.00 |
| 5 | Instructional Program - Community Schools <i>Goal 3800</i> | 3020 | | \$0.00 |
| 6 | Community COSP CTE | 3021 | | \$446,724.67 |
| 7 | COSP Mental Health Services | 3022 | | \$765,671.76 |
| 8 | Summer School | 3100 | | \$0.00 |
| 9 | Hourly Program | 3101 | | \$0.00 |
| 10 | one.Resource | 3110 | | \$91,693.94 |
| 11 | TLC Transitional Learning Center | 3180 | | \$0.00 |
| 12 | Probation Services | 3190 | | \$524,129.29 |
| 13 | Instructional Administration | 3600 | | \$233,585.37 |
| 14 | School Administration | 3610 | | \$2,226,030.57 |
| 15 | Student Services Building | 3650 | | \$169,395.10 |
| 16 | Human Resources Department | 3920 | | \$9,289.03 |
| 17 | Student Services | 3922 | | \$1,522,417.50 |
| 18 | Technology | 3923 | | \$329,812.10 |
| 19 | CTE Administration | 3926 | | \$476,707.84 |
| 20 | Discovery Youth ChalleNGe (National Guard) | 3927 | | \$2,085,264.95 |
| 21 | CTE Revenues | 4001 | | \$0.00 |
| 22 | Career Academy of Cosmetology (CAC) | 4003 | | \$0.00 |
| 23 | CTE Culinary Arts | 4017 | | \$124,591.54 |
| 24 | Total Community Schools Expenditures | | | \$17,664,413.77 |
| 25 | Total Resources | | | \$18,364,490.02 |
| 26 | Less Expenditures | | | \$17,664,413.77 |
| 27 | Ending Balance 6/30/2022 | | | \$700,076.25 |

**SPECIAL EDUCATION ANALYSIS
2021-2022 UNAUDITED ACTUALS FINANCIAL REPORT**

This spreadsheet details the budgets that are included in the AB602 Approved Funding Formula each reporting period.

| Line # | | Column A | Column B | Column C | Column D | Column E | Column F | Column G | Column H |
|--------|---|----------------|------------|--|------------------------|-----------------------|------------------------|------------------------|-------------------------------------|
| | SP ED COUNTY PROGRAM - AB602 | Resource Codes | Mgmt Codes | Audited Actuals Beginning Balance 07-01-2021 | Estimated Revenues | Contributions To/From | Total Resources | Estimated Expenditures | Estimated Ending Balance 06-30-2022 |
| 1 | County Taxes - Special Education | 6500 | 1000 | \$0.00 | \$4,821,657.00 | \$0.00 | \$4,821,657.00 | \$0.00 | \$4,821,657.00 |
| 2 | American Rescue Plan - Local Assistanve Grant | 3305 | 1115 | \$0.00 | \$203,744.00 | \$0.00 | \$203,744.00 | \$203,744.00 | \$0.00 |
| 3 | Federal Local Assistance Grant | 3310 | 1030 | \$0.00 | \$887,671.00 | \$0.00 | \$887,671.00 | \$887,671.00 | \$0.00 |
| 4 | Food Service | 5310 | 1690 | \$0.00 | \$81,331.63 | \$0.00 | \$81,331.63 | \$232,645.29 | (\$151,313.66) |
| 5 | District LCFF Transfer | 6500 | 1000 | \$0.00 | \$6,520,000.00 | \$0.00 | \$6,520,000.00 | \$0.00 | \$6,520,000.00 |
| 6 | Transfers In - Revenue from other SELPA's | 6500 | 1000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 7 | Transfers Out - Revenue to other SELPA's | 6500 | 1000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8 | Mental Health & District Rentals | 6500 | 1000 | \$0.00 | \$29,594.76 | \$0.00 | \$29,594.76 | \$0.00 | \$29,594.76 |
| 9 | Estimated Contribution for 2% | 6500 | 1000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 10 | NPA Contracts | 6500 | 1019 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,810,120.47 | (\$1,810,120.47) |
| 11 | Special Day Class | 6500 | 1020 | \$0.00 | \$30,642.71 | \$800,000.00 | \$830,642.71 | \$21,135,790.75 | (\$20,305,148.04) |
| 12 | Designated Instructional Services (Special Day Class) | 6500 | 1050 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$7,077,103.33 | (\$7,077,103.33) |
| 13 | Pupil Services | 6500 | 1500 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,122,903.50 | (\$1,122,903.50) |
| 14 | Instructional Administration | 6500 | 1600 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$773,366.48 | (\$773,366.48) |
| 15 | School Administration | 6500 | 1610 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,809,701.18 | (\$2,809,701.18) |
| 16 | Maintenance & Operations | 6500 | 1700 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,842,566.79 | (\$1,842,566.79) |
| 17 | Deferred Maintenance | 6500 | 1710 | \$0.00 | (\$185,217.00) | \$0.00 | (\$185,217.00) | \$0.00 | (\$185,217.00) |
| 18 | Designated Instructional Services (WorkAbility) | 6500 | 2050 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$208,852.25 | (\$208,852.25) |
| 19 | SDC Infants | 6510 | 1040 | \$0.00 | \$265,730.00 | \$0.00 | \$265,730.00 | \$265,730.00 | \$0.00 |
| 20 | SUBTOTAL SP ED COUNTY PROGRAM - AB602 | | | | \$12,655,154.10 | \$800,000.00 | \$13,455,154.10 | \$38,370,195.04 | (\$24,915,040.94) |
| 21 | Contribution to Food Service | 5310 | 1690 | \$0.00 | \$0.00 | \$151,313.66 | \$151,313.66 | \$0.00 | \$151,313.66 |
| 22 | Revenues - Unfunded Special Ed County Program | 6500 | 1000 | \$0.00 | \$24,915,040.94 | (\$151,313.66) | \$24,763,727.28 | \$0.00 | \$24,763,727.28 |
| 23 | Contribution to Unfunded Special Ed County Program | 6500 | 1000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 24 | TOTAL SP ED COUNTY PROGRAM - AB602 | | | | \$37,570,195.04 | \$800,000.00 | \$38,370,195.04 | \$38,370,195.04 | \$0.00 |
| 25 | Special Ed County Program Charter Decline Adjustment Reserve | 6500 | 1013 | \$1,461,826.00 | \$1,024,635.00 | \$0.00 | \$2,486,461.00 | \$0.00 | \$2,486,461.00 |
| 26 | Special Ed County Program Mid-Year Growth Reserve | 6500 | 1027 | \$249,002.13 | \$0.00 | \$0.00 | \$249,002.13 | \$0.00 | \$249,002.13 |
| 27 | Special Ed County Program Out of Home Care Contribution Reserve | 6500 | 1029 | \$800,000.00 | \$0.00 | (\$800,000.00) | \$0.00 | \$0.00 | \$0.00 |
| 28 | Special Ed County Program Reserve | 6500 | 1090 | \$392,818.59 | \$59,204.87 | \$0.00 | \$452,023.46 | \$0.00 | \$452,023.46 |
| 29 | TOTAL SP ED COUNTY PROGRAM RESERVES RESTRICTED - AB602 | | | \$2,903,646.72 | \$1,083,839.87 | (\$800,000.00) | \$3,187,486.59 | \$0.00 | \$3,187,486.59 |
| 30 | TOTAL SP ED COUNTY PROGRAM & RESERVES - AB602 | | | \$2,903,646.72 | \$38,654,034.91 | \$0.00 | \$41,557,681.63 | \$38,370,195.04 | \$3,187,486.59 |

\$38,654,034.91

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS
2021-22 ESTIMATED ACTUALS FINANCIAL REPORT**

This spreadsheet details the budgets outside of the AB602 Funding Formula each reporting period.

| Line # | Description | Column A Resource Codes | Column B Mgmt Codes | Column C Audited Actuals Beginning Balance 07-01-2021 | Column D Estimated Revenues | Column E Total Resources | Column F Estimated Expenditures | Column G Estimated Ending Balance 06-30-2022 |
|--------|--|----------------------------|------------------------|--|--------------------------------|-----------------------------|---------------------------------------|---|
| 1 | SP ED COUNTY PROGRAM RESTRICTED & DESIGNATED BUDGETS | | | | | | | |
| 2 | Special Ed - One Time Discretionary Funds | 0000 | 1314 | \$102,218.97 | \$0.00 | \$102,218.97 | \$0.00 | \$102,218.97 |
| 3 | Special Ed - Professional Development LCFF | 0000 | 1401 | \$6,596.63 | \$0.00 | \$6,596.63 | \$0.00 | \$6,596.63 |
| 4 | Special Ed - Materials & Supplies LCFF | 0000 | 1402 | \$24,534.47 | \$0.00 | \$24,534.47 | \$0.00 | \$24,534.47 |
| 5 | Special Ed - Instructional Assistant Recruitment | 0000 | 1804 | \$22,327.36 | \$0.00 | \$22,327.36 | \$16,826.32 | \$5,501.04 |
| 6 | Special Ed - Local Solutions Grant | 0000 | 1805 | \$0.00 | \$51,709.96 | \$51,709.96 | \$51,709.96 | \$0.00 |
| 7 | Special Ed - MAA #3 - Special Ed | 0000 | 7903 | \$684,578.78 | \$184,632.07 | \$869,210.85 | \$5,129.59 | \$864,081.26 |
| 8 | Special Ed - Deferred Maintenance | 0620 | 1711 | \$2,190,740.80 | \$302,065.00 | \$2,492,805.80 | \$590,725.25 | \$1,902,080.55 |
| 9 | Special Ed - Deferred Maintenance Technology | 0620 | 1712 | \$23,204.64 | \$11,602.00 | \$34,806.64 | \$0.00 | \$34,806.64 |
| 10 | Special Ed - Transportation - LCFF Contribution | 0724 | 1650 | \$0.00 | \$638,628.00 | \$638,628.00 | \$638,628.00 | \$0.00 |
| 11 | Special Ed - Transportation Excess Costs to Districts | 0724 | 1650 | \$0.00 | \$4,718,182.40 | \$4,718,182.40 | \$4,718,182.40 | \$0.00 |
| 12 | Special Ed - Unrestricted Lottery | 1100 | 1025 | \$162,558.55 | \$62,075.78 | \$224,634.33 | \$9,898.52 | \$214,735.81 |
| 13 | Special Ed - ESSA CSI Title I | 3182 | 1350 | \$0.00 | \$11,389.83 | \$11,389.83 | \$11,389.83 | \$0.00 |
| 14 | Special Ed - ESSA CSI Title I | 3182 | 1353 | \$0.00 | \$85,391.44 | \$85,391.44 | \$85,391.44 | \$0.00 |
| 15 | Special Ed - ESSA CSI Title I C/O | 3182 | 1356 | \$0.00 | \$177,547.00 | \$177,547.00 | \$177,547.00 | \$0.00 |
| 16 | Special Ed - Elementary and Secondary School Emergency Relief II | 3212 | 1360 | \$0.00 | \$1,097,898.29 | \$1,097,898.29 | \$1,097,898.29 | \$0.00 |
| 17 | Special Ed - Elementary and Secondary School Emergency Relief III | 3213 | 1361 | \$0.00 | \$143,696.95 | \$143,696.95 | \$143,696.95 | \$0.00 |
| 18 | Special Ed - Elementary and Secondary School Emergency Relief III - Learning Loss | 3214 | 1362 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 19 | Special Ed - Expanded Learning Opportunity - ESSER II State Reserve | 3216 | 1363 | \$0.00 | \$155,118.00 | \$155,118.00 | \$155,118.00 | \$0.00 |
| 20 | Special Ed - Expanded Learning Opportunities - GEER II | 3217 | 1364 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 21 | Special Ed - Expanded Learning Opportunities - ESSER III State Reserve Emergency Needs | 3218 | 1365 | \$0.00 | \$9,096.97 | \$9,096.97 | \$9,096.97 | \$0.00 |
| 22 | Special Ed - Expanded Learning Opportunities - ESSER III State Reserve Learning Loss | 3219 | 1366 | \$0.00 | \$174,312.00 | \$174,312.00 | \$174,312.00 | \$0.00 |
| 23 | Special Ed - American Rescue Plan Preschool Local Entitlement | 3305 | 1116 | \$0.00 | \$85,693.00 | \$85,693.00 | \$85,693.00 | \$0.00 |
| 24 | Special Ed - Preschool Local Entitlements | 3310 | 1100 | \$0.00 | \$373,344.00 | \$373,344.00 | \$373,344.00 | \$0.00 |
| 25 | Special Ed - Federal Preschool Grant | 3315 | 2100 | \$0.00 | \$79,853.00 | \$79,853.00 | \$79,853.00 | \$0.00 |
| 26 | Special Ed - Early Intervention Part C | 3385 | 1110 | \$0.00 | \$91,558.00 | \$91,558.00 | \$91,558.00 | \$0.00 |
| 27 | Special Ed - Title III English Learner Student Program 20/21 | 4203 | 1351 | \$0.00 | \$18,451.80 | \$18,451.80 | \$18,451.80 | \$0.00 |
| 28 | Special Ed - Title III English Learner Student Program 21/22 | 4203 | 1357 | \$0.00 | \$5,966.43 | \$5,966.43 | \$5,966.43 | \$0.00 |
| 29 | Special Ed - Educator Effectiveness | 6266 | 1459 | \$0.00 | \$1,039,385.00 | \$1,039,385.00 | \$67,435.83 | \$971,949.17 |
| 30 | Special Ed - Restricted Lottery | 6300 | 1026 | \$254,048.54 | \$58,864.96 | \$312,913.50 | \$0.00 | \$312,913.50 |
| 31 | Special Ed - Infant Discretionary | 6515 | 1112 | \$0.00 | \$7,020.39 | \$7,020.39 | \$7,020.39 | \$0.00 |
| 32 | Special Ed - Learning Recovery Support | 6537 | 1424 | \$0.00 | \$563,422.00 | \$563,422.00 | \$516,941.02 | \$46,480.98 |
| 33 | Special Ed - Mental Health Services Prop 98 | 6546 | 1326 | \$0.00 | \$793,173.94 | \$793,173.94 | \$793,173.94 | \$0.00 |
| 34 | Special Ed - Expanded learning Opportunity Grant (State) | 7425 | 1359 | \$132,169.55 | (\$257.00) | \$131,912.55 | \$131,912.55 | \$0.00 |
| 35 | Special Ed - Expanded learning Opportunity Grant (State) 10% Paraprofessionals | 7426 | 1358 | \$233,805.48 | \$0.00 | \$233,805.48 | \$224,136.68 | \$9,668.80 |
| 36 | Special Ed - Medi-Cal Billing Option | 9010 | 6510 | \$597,041.18 | \$209,114.18 | \$806,155.36 | \$157,260.04 | \$648,895.32 |
| 37 | TOTAL SP ED COUNTY PROGRAM RESTRICTED & DESIGNATED BUDGETS | | | \$4,433,824.95 | \$11,148,935.39 | \$15,582,760.34 | \$10,438,297.20 | \$5,144,463.14 |

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS
2021-22 ESTIMATED ACTUALS FINANCIAL REPORT**

This spreadsheet details the budgets outside of the AB602 Funding Formula each reporting period.

| Line # | Description | Column A Resource Codes | Column B Mgmt Codes | Column C Audited Actuals Beginning Balance 07-01-2021 | Column D Estimated Revenues | Column E Total Resources | Column F Estimated Expenditures | Column G Estimated Ending Balance 06-30-2022 |
|--------|---|----------------------------|------------------------|--|--------------------------------|-----------------------------|---------------------------------------|---|
| 38 | SELPA RESTRICTED BUDGETS | | | | | | | |
| 39 | SELPA - Young Adult Recycling | 0000 | 2205 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 40 | SELPA - Workability Fundraising | 0000 | 2206 | \$0.00 | \$1,474.00 | \$1,474.00 | \$0.00 | \$1,474.00 |
| 41 | SELPA - MAA #8 - SELPA 10% | 0000 | 7908 | \$98,745.03 | \$20,514.68 | \$119,259.71 | \$0.00 | \$119,259.71 |
| 42 | SELPA - American Rescue Plan Federal Preschool | 3308 | 2108 | \$0.00 | \$68,795.00 | \$68,795.00 | \$68,795.00 | \$0.00 |
| 43 | SELPA - Federal Preschool Grant - Program Specialist | 3315 | 2140 | \$0.00 | \$24,665.00 | \$24,665.00 | \$24,665.00 | \$0.00 |
| 44 | SELPA - Mental Health Part B IDEA ADA Allocation | 3327 | 2324 | \$0.00 | \$816,086.00 | \$816,086.00 | \$816,086.00 | \$0.00 |
| 45 | SELPA - Preschool Staff Development | 3345 | 2120 | \$0.00 | \$4,335.00 | \$4,335.00 | \$4,335.00 | \$0.00 |
| 46 | SELPA - COVID-19 ADR Grant Alt. Dispute Resolution | 3395 | 2189 | \$0.00 | \$55,592.36 | \$55,592.36 | \$55,592.36 | \$0.00 |
| 47 | SELPA - ADR Grant Alt. Dispute Resolution Expansion 21/22 | 3395 | 2219 | \$0.00 | \$276.35 | \$276.35 | \$276.35 | \$0.00 |
| 48 | SELPA - ADR Grant Alt. Dispute Resolution Expansion 20/21 | 3395 | 2220 | \$0.00 | \$9,497.36 | \$9,497.36 | \$9,497.36 | \$0.00 |
| 49 | SELPA - Low Incidence - Equipment/Supplies | 6500 | 2010 | \$870,434.19 | \$1,026,609.00 | \$1,897,043.19 | \$187,100.12 | \$1,709,943.07 |
| 50 | SELPA - Out of Home Care | 6500 | 2030 | \$7,708,704.19 | \$1,997,133.50 | \$9,705,837.69 | \$337,943.22 | \$9,367,894.47 |
| 51 | SELPA - Regionalized Services | 6500 | 2060 | \$1,056,601.74 | \$480,272.00 | \$1,536,873.74 | \$337,488.99 | \$1,199,384.75 |
| 52 | SELPA - Program Specialist | 6500 | 2070 | \$1,056,092.11 | \$720,409.00 | \$1,776,501.11 | \$462,402.04 | \$1,314,099.07 |
| 53 | SELPA - Personnel Development | 6500 | 2110 | \$0.00 | \$7,164.00 | \$7,164.00 | \$7,164.00 | \$0.00 |
| 54 | SELPA - Psych Services - Contracted | 6500 | 2500 | \$84,645.80 | \$426,539.00 | \$511,184.80 | \$400,738.87 | \$110,445.93 |
| 55 | SELPA - Workability I | 6520 | 2200 | \$0.00 | \$294,615.00 | \$294,615.00 | \$294,615.00 | \$0.00 |
| 56 | SELPA - Dispute Prevention & Dispute Resolution | 6536 | 2224 | \$0.00 | \$1,195,923.00 | \$1,195,923.00 | \$150,684.41 | \$1,045,238.59 |
| 57 | SELPA - Mental Health Services Prop 98 | 6546 | 2326 | \$948,147.29 | \$622,995.06 | \$1,571,142.35 | \$810,717.87 | \$760,424.48 |
| 58 | SELPA - Inservice Administration Budget | 9010 | 2160 | \$46,688.56 | \$12,688.06 | \$59,376.62 | \$16,205.47 | \$43,171.15 |
| 59 | SELPA - 504 Trainings | 9010 | 2162 | \$11,842.05 | \$0.00 | \$11,842.05 | \$0.00 | \$11,842.05 |
| 60 | SELPA - Positive Environment Network of Trainers (PENT) | 9010 | 2166 | \$32,641.80 | \$9,489.40 | \$42,131.20 | \$13,297.85 | \$28,833.35 |
| 61 | SELPA - LSH Winter Symposium | 9010 | 2170 | \$81,354.71 | \$3,124.22 | \$84,478.93 | \$3,758.36 | \$80,720.57 |
| 62 | SELPA - Autism Forum | 9010 | 2175 | \$5,352.17 | \$0.00 | \$5,352.17 | \$0.00 | \$5,352.17 |
| | SELPA - CAPTAIN Enhancement MOU | 9010 | 2190 | \$0.00 | \$38,560.72 | \$38,560.72 | \$38,560.72 | \$0.00 |
| 63 | SELPA - Workability Region IV | 9010 | 2202 | \$773.80 | \$0.00 | \$773.80 | \$773.80 | \$0.00 |
| | SELPA - Junior League of San Joaquin County | 9010 | 2207 | \$0.00 | \$2,180.00 | \$2,180.00 | \$0.00 | \$2,180.00 |
| 64 | TOTAL SELPA RESTRICTED BUDGETS | | | \$12,002,023.44 | \$7,838,937.71 | \$19,840,961.15 | \$4,040,697.79 | \$15,800,263.36 |
| 65 | TOTAL SP ED COUNTY PROGRAM/SELPA RESTRICTED & DESIGNATED BUDGETS | | | \$16,435,848.39 | \$18,987,873.10 | \$35,423,721.49 | \$14,478,994.99 | \$20,944,726.50 |
| 66 | TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED & DESIGNATED BUDGETS | | | \$19,339,495.11 | \$57,641,908.01 | \$76,981,403.12 | \$52,849,190.03 | \$24,132,213.09 |
| 67 | INTERNAL SJCOE MENTAL HEALTH & LEARNING RECOVERY BUDGETS | | | | | | | |
| 68 | SJCOE COSP ~ Mental Health Services | 6512 | 3209 | \$161,477.68 | \$0.00 | \$161,477.68 | \$161,477.68 | \$0.00 |
| 70 | SJCOE Venture Academy ~ Learning Recovery | 6537 | 3217 | \$0.00 | \$95,999.00 | \$95,999.00 | \$0.00 | \$95,999.00 |
| 71 | SJCOE COSP ~ Learning Recovery | 6537 | 3219 | \$0.00 | \$50,857.00 | \$50,857.00 | \$0.00 | \$50,857.00 |
| 72 | SJCOE COSP ~ Mental Health Services | 6546 | 3215 | \$52,274.47 | \$34,531.04 | \$86,805.51 | \$1,679.90 | \$85,125.61 |
| 73 | SJCOE Venture Academy ~ Mental Health Services | 6546 | 3216 | \$52,844.13 | \$65,186.96 | \$118,031.09 | \$56,231.27 | \$61,799.82 |
| 74 | TOTAL INTERNAL SJCOE MENTAL HEALTH BUDGETS | | | \$266,596.28 | \$246,574.00 | \$513,170.28 | \$219,388.85 | \$293,781.43 |
| 75 | TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED, DESIGNATED BUDGETS & INTERNAL MENTAL HEALTH | | | \$19,606,091.39 | \$57,888,482.01 | \$77,494,573.40 | \$53,068,578.88 | \$24,425,994.52 |

**SPECIAL EDUCATION ANALYSIS PASS THRU
2021-22 ESTIMATED ACTUALS FINANCIAL REPORT**

Fund 10 SELPA Pass Thru Fund was created by CDE as a mechanism for a SELPA AU to pass thru State and Federal dollars to LEA's in their SELPA.

| | | Column A | Column B | Column C | Column D | Column E | Column F | Column G |
|--------|---|----------------|------------|--|------------------------|------------------------|------------------------|-------------------------------------|
| Line # | Description | Resource Codes | Mgmt Codes | Audited Actuals Beginning Balance 07-01-2021 | Estimated Revenues | Total Resources | Estimated Expenditures | Estimated Ending Balance 06-30-2022 |
| | SPECIAL EDUCATION PASS THRU - FUND 10 | | | | | | | |
| 1 | American Rescue Plan - Local Assistance Entitlement -SJCOE Spec Ed, COSP, Venture | 3305 | 0000 | \$0.00 | \$81,864.89 | \$81,864.89 | \$81,864.89 | \$0.00 |
| 2 | American Rescue Plan - Local Assistance Entitlement -Districts | 3305 | 0000 | \$0.00 | \$339,773.00 | \$339,773.00 | \$339,773.00 | \$0.00 |
| 3 | America Rescue Plan - Federal Preschool Entitlement (SJCOE/Districts) | 3308 | 0000 | \$0.00 | \$82,957.92 | \$82,957.92 | \$82,957.92 | \$0.00 |
| 4 | Local Assistance Grant - SJCOE Spec Ed, COSP, Venture | 3310 | 0000 | \$0.00 | \$1,596,502.00 | \$1,596,502.00 | \$1,596,502.00 | \$0.00 |
| 5 | Local Assistance Grant - Districts | 3310 | 0000 | \$0.00 | \$10,413,895.09 | \$10,413,895.09 | \$10,413,895.09 | \$0.00 |
| 6 | Federal Preschool Grant (SJCOE/Districts) | 3315 | 0000 | \$0.00 | \$291,077.71 | \$291,077.71 | \$291,077.71 | \$0.00 |
| 7 | AB602 District Revenue | 6500 | 1000 | \$0.00 | \$19,178,801.75 | \$19,178,801.75 | \$19,178,801.75 | \$0.00 |
| 8 | Revenues - Unfunded Special Ed County Program | 6500 | 1000 | \$0.00 | \$24,915,040.94 | \$24,915,040.94 | \$24,915,040.94 | \$0.00 |
| 9 | Special Ed County Program Reserve | 6500 | 1000 | \$0.00 | \$59,204.87 | \$59,204.87 | \$59,204.87 | \$0.00 |
| 10 | Special Ed County Program Charter Decline Adjustment Reserve | 6500 | 1000 | \$0.00 | \$1,024,635.00 | \$1,024,635.00 | \$1,024,635.00 | \$0.00 |
| 11 | Prior Year AB602 District Revenue | 6500 | 1000 | \$0.00 | \$1,112,019.00 | \$1,112,019.00 | \$1,112,019.00 | \$0.00 |
| 12 | Special Ed County Program Mid-Year Growth Reserve | 6500 | 1000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 13 | Personnel Development (SJCOE/Districts) | 6500 | 2110 | \$0.00 | \$24,534.00 | \$24,534.00 | \$24,534.00 | \$0.00 |
| 15 | Learning Recovery Support | 6537 | 0000 | \$0.00 | \$5,381,654.00 | \$5,381,654.00 | \$5,381,654.00 | \$0.00 |
| 16 | Mental Health Services (SJCOE/Districts) | 6546 | 0000 | \$0.00 | \$4,687,574.00 | \$4,687,574.00 | \$4,687,574.00 | \$0.00 |
| 18 | TOTAL SPECIAL EDUCATION PASS THRU - FUND 10 | | | \$0.00 | \$69,189,534.17 | \$69,189,534.17 | \$69,189,534.17 | \$0.00 |

San Joaquin County SELPA

2021-22

AB602 SELPA Funding Documents

Annual Accrual Aug 2022 AB602

| <u>Description</u> | <u>Page #</u> |
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| Special Ed County Program Reserves - Multi-Years | 10 |

San Joaquin County SELPA

2021-22

Annual Accrual Aug 2022 AB602

Assumptions

Revenue

2021-22 COLA ~ 4.05% COLA

2021-22 Updated Projected ADA ~ SELPA ADA

2021-22 Updated AB602 Calculations

2021-22 District LCFF Transfer based on LCFF per ADA methodology

2021-22 Special Education Taxes based on CY

SJCOE Special Education County Program Revenues/Expenditures

SJCOE Special Education County Program

Growth Proposal - None for 21-22

Salaries ~ Step & Column Increase; Salary Settlement for 21-22 ~ 1.5% on-schedule and 5% off-schedule

Benefits ~ Health Benefit cap increase from \$1,000 per month to \$1,025 per month per 1.0 FTE

Indirect cost rate ~ 10.54%

2021-22 General Fund Contribution for the equivalent of 2% of the off salary schedule payment

Other

Charter Decline Adjustment will continue as the SELPA will be funded on greater of CY, PY or PPY ADA, balance is available for future use as directed by Supts.

Additional OOHC Contribution to the OOHC reserve for \$2.4M ~ Distribute \$800K equally over 2019-20, 2020-21 and 2021-22

SJCOE SELPA Comparison of Funding Models

| Col A | Col B | Col C 2021-22 | Col D 2021-22 | Col E Differences |
|--------|---|---|---|------------------------|
| Line # | Description | Annual Accrual Aug 2022 AB602 | Estimated Actuals AB602 | Col C - D |
| 1. | SELPA Revenue Estimates | | | |
| 2. | Current Year Base Entitlement | \$ 50,024,002.60 | \$ 50,024,003 | \$ (0.40) |
| 3. | Less Special Ed Taxes | \$ (4,821,657.00) | \$ (4,549,902) | \$ (271,755.00) |
| 4. | Sub-Total State Aid | \$ 45,202,345.60 | \$ 45,474,101 | \$ (271,755.40) |
| 5. | Total SELPA Revenues Estimated | \$ 50,024,002.60 | \$ 50,024,003 | \$ (0.40) |
| 6. | Special Ed County Program Budget | | | |
| 7. | Total Special Ed County Program Revenues | \$ 12,655,154.10 | \$ 12,275,001 | \$ 380,153.10 |
| 8. | Total Special Ed County Program Expenditures | \$ (38,370,195.04) | \$ (39,486,669) | \$ 1,116,473.96 |
| 9. | Net Special Ed County Program - Unfunded Costs | \$ (25,715,040.94) | \$ (27,211,668) | \$ 1,496,627.06 |
| 10. | SELPA Funding Factor Determination | | | |
| 11. | Total Estimated SELPA State Aid Revenues | \$ 45,202,345.60 | \$ 45,474,101 | \$ (271,755.40) |
| 12. | Less Staff Development Grant (Old Res. 6535) | \$ (24,534.00) | \$ (24,534) | \$ - |
| 13. | Subtotal of SELPA Revenues | \$ 45,177,811.60 | \$ 45,449,567 | \$ (271,755.40) |
| 14. | Total Unfunded Special Ed County Program Costs | \$ (25,715,040.94) | \$ (27,211,668) | \$ 1,496,627.06 |
| 15. | Charter Decline Adjustment Reserve | \$ (1,024,635.00) | \$ (1,030,799) | \$ 6,164.00 |
| 16. | Use of Charter Decline Adjustment Reserve | \$ - | \$ - | \$ - |
| 17. | Use of OOH Contribution Reserve | \$ 800,000.00 | \$ 800,000 | \$ - |
| 18. | Replenish Mid Year Class Reserve | \$ - | \$ - | \$ - |
| 19. | Replenish Special Ed County Program Reserves to 1% Level | \$ (59,333.91) | \$ (61,922) | \$ 2,588.09 |
| 20. | SELPA State Aid Revenues Available-Districts | \$ 19,178,801.75 | \$ 17,945,178 | \$ 1,233,623.75 |
| 21. | SELPA Proration Factor | \$ 0.424518167 | 0.3948371609 | \$ 0.02968101 |
| 22. | Total Special Education (State Aid & Special Ed Taxes) | 2021-22 | 2021-22 | Differences |
| 23. | LEA Funding | Total SELPA Revenues Estimated | Total SELPA Revenues Estimated | Col C - D |
| 24. | Banta | \$ 491,277.00 | \$ 459,677 | \$ 31,600.00 |
| 25. | Escalon | \$ 829,368.00 | \$ 776,021 | \$ 53,347.00 |
| 26. | Jefferson | \$ 624,821.00 | \$ 584,631 | \$ 40,190.00 |
| 27. | Lammersville | \$ 1,627,186.00 | \$ 1,522,521 | \$ 104,665.00 |
| 28. | Lincoln | \$ 2,515,189.00 | \$ 2,353,406 | \$ 161,783.00 |
| 29. | Linden | \$ 635,986.00 | \$ 595,078 | \$ 40,908.00 |
| 30. | Manteca | \$ 6,423,909.00 | \$ 6,010,709 | \$ 413,200.00 |
| 31. | New Jerusalem | \$ 6,765.00 | \$ 6,330 | \$ 435.00 |
| 32. | Ripon | \$ 926,256.00 | \$ 866,677 | \$ 59,579.00 |
| 33. | Tracy | \$ 3,930,139.00 | \$ 3,677,344 | \$ 252,795.00 |
| 34. | SJCOE-Other Programs (COSP/Venture) | \$ 1,167,905.20 | \$ 1,092,784 | \$ 75,121.20 |
| 35. | Subtotal LEA Funding | \$ 19,178,801.20 | \$ 17,945,178 | \$ 1,233,623.20 |
| 36. | SJCOE - Special Ed County Program | \$ 25,715,040.94 | \$ 27,211,668 | \$ (1,496,627.06) |
| 37. | Special Ed County Program Reserve | \$ - | \$ - | \$ - |
| 38. | Staff Development Grant (Old Res. 6535) | \$ 24,534.00 | \$ 24,534 | \$ - |
| 39. | Charter Decline Adjustment Reserve | \$ 1,024,635.00 | \$ 1,030,799 | \$ (6,164.00) |
| 40. | Use of Charter Decline Adjustment Reserve | \$ - | \$ - | \$ - |
| 41. | Use of OOH Contribution Reserve | \$ (800,000.00) | \$ (800,000) | \$ - |
| 42. | Replenish Mid Year Class Reserve | \$ - | \$ - | \$ - |
| 43. | Replenish Special Ed County Program Reserves to 1% Level | \$ 59,333.91 | \$ 61,922 | \$ (2,588.09) |
| 44. | SJCOE Special Ed Taxes | \$ 4,821,657.00 | \$ 4,549,902 | \$ 271,755.00 |
| 45. | Total SELPA Revenues | \$ 50,024,002.05 | \$ 50,024,003 | \$ (0.95) |

Reserve for the OOH Contribution of \$2.4M ~ Distribute \$800K equally over 2019-20, 2020-21 and 2021-22

2021-22 SJCOE Special Education County Program ~ By Reporting Period

| Col A | Col B | Col C SJCOE | Col D SJCOE | Col E SJCOE | Col F SJCOE | Col G SJCOE | Col H SJCOE | Col I Difference |
|--------|---|------------------------|----------------------|----------------------|----------------------|----------------------------|----------------------------------|-----------------------|
| Line # | Description ~ Object Code | Prelim Budget AB602 | May Budget AB602 | 1st Interim AB602 | 2nd Interim AB602 | Estimated Actuals AB602 | Annual Accrual Aug 2022 AB602 | Col H-G Col H-G |
| 1 | County Taxes - Special Education | \$ 4,216,809 | \$ 4,322,379 | \$ 4,421,048 | \$ 4,421,048 | \$ 4,549,902 | \$ 4,821,657 | \$ 271,755 |
| 2 | Federal Local Assistance Grant - ARP | | | | | \$ 203,744 | \$ 203,744 | \$ - |
| 3 | Federal Local Assistance Grant | \$ 768,559 | \$ 744,023 | \$ 744,023 | \$ 887,671 | \$ 887,671 | \$ 887,671 | \$ - |
| 4 | District's LCFF Transfer | \$ 6,495,073 | \$ 6,756,764 | \$ 6,808,690 | \$ 6,914,441 | \$ 6,418,239 | \$ 6,520,000 | \$ 101,761 |
| 5 | Mental Health & District Rentals/SDC | \$ 46,779 | \$ 65,386 | \$ 65,386 | \$ 60,211 | \$ 60,211 | \$ 60,237 | \$ 26 |
| 6 | Food Service | \$ 23,050 | \$ - | \$ - | \$ 56,198 | \$ 74,721 | \$ 81,332 | \$ 6,611 |
| 7 | SDC Infant (Form I-50 Funding) | \$ 255,286 | \$ 255,286 | \$ 265,623 | \$ 265,623 | \$ 265,730 | \$ 265,730 | \$ - |
| 8 | | \$ (185,217) | \$ (185,217) | \$ (185,217) | \$ (185,217) | \$ (185,217) | \$ (185,217) | \$ - |
| 9 | Total Estimated Special Ed County Program Revenues | \$ 11,620,339 | \$ 11,958,621 | \$ 12,119,553 | \$ 12,419,975 | \$ 12,275,001 | \$ 12,655,154 | \$ 380,153 |
| 10 | Teachers Salaries ~ 11xx | \$ 9,615,920 | \$ 9,696,582 | \$ 10,059,204 | \$ 9,850,597 | \$ 9,932,300 | \$ 9,569,338 | \$ (362,962) |
| 11 | Certificated Pupil Support Salaries ~ 12xx | \$ 1,054,078 | \$ 1,028,373 | \$ 1,096,121 | \$ 1,103,484 | \$ 1,103,513 | \$ 1,103,484 | \$ (29) |
| 12 | Certificated Supervisors & Admin Salaries ~ 13xx/19xx | \$ 1,440,717 | \$ 1,441,017 | \$ 1,530,399 | \$ 1,471,002 | \$ 1,442,344 | \$ 1,351,119 | \$ (91,225) |
| 13 | Instructional Aides Salaries ~ 21xx | \$ 8,881,385 | \$ 8,826,581 | \$ 8,702,632 | \$ 7,173,754 | \$ 6,280,268 | \$ 6,214,058 | \$ (66,210) |
| 14 | Classified Support Salaries - M/O ~ 22xx | \$ 268,029 | \$ 265,274 | \$ 279,805 | \$ 282,033 | \$ 280,664 | \$ 272,891 | \$ (7,733) |
| 15 | Supv & Admin Salaries ~ 23xx | \$ 30,993 | \$ 30,993 | \$ 33,598 | \$ 33,598 | \$ 33,598 | \$ 33,598 | \$ (0) |
| 16 | Clerical & Office Salaries ~ 24xx | \$ 570,397 | \$ 562,990 | \$ 604,468 | \$ 585,566 | \$ 576,708 | \$ 573,994 | \$ (2,714) |
| 17 | Other Classified Salaries - LVN's ~ 29xx | \$ 2,620,636 | \$ 2,601,844 | \$ 2,668,564 | \$ 2,565,494 | \$ 2,390,646 | \$ 2,368,007 | \$ (22,639) |
| 18 | Employee Benefits ~ 3xxx | \$ 9,772,681 | \$ 9,903,373 | \$ 9,705,492 | \$ 8,925,612 | \$ 8,522,868 | \$ 8,315,328 | \$ (207,540) |
| 19 | Materials & Supplies ~ 4xxx | \$ 368,314 | \$ 360,983 | \$ 361,568 | \$ 361,468 | \$ 302,120 | \$ 203,853 | \$ (98,267) |
| 20 | Travel & Conference ~52xx | \$ 209,679 | \$ 208,893 | \$ 214,498 | \$ 208,984 | \$ 100,960 | \$ 90,108 | \$ (10,852) |
| 21 | Dues & Memberships ~ 53xx | \$ 2,454 | \$ 10,979 | \$ 11,277 | \$ 10,807 | \$ 9,251 | \$ 8,185 | \$ (1,066) |
| 22 | Insurance ~ 54xx | \$ 161,739 | \$ 159,331 | \$ 157,142 | \$ 158,645 | \$ 158,645 | \$ 128,892 | \$ (29,753) |
| 23 | Operations & Housekeeping Services ~ 55xx | \$ 261,707 | \$ 261,707 | \$ 261,707 | \$ 211,707 | \$ 194,468 | \$ 201,428 | \$ 6,960 |
| 24 | Rentals, Leases & Repair ~ 56xx | \$ 1,033,247 | \$ 1,023,966 | \$ 1,122,309 | \$ 1,134,369 | \$ 1,106,647 | \$ 1,065,188 | \$ (41,459) |
| 25 | Direct Costs for Inter-Program Services ~ 57xx | \$ 95,000 | \$ 95,000 | \$ 95,000 | \$ 95,000 | \$ 95,000 | \$ 94,238 | \$ (762) |
| 26 | Other Services & Operating Expenses ~ 58xx | \$ 1,013,710 | \$ 1,013,750 | \$ 1,259,103 | \$ 1,262,281 | \$ 1,422,660 | \$ 1,365,615 | \$ (57,045) |
| 27 | Sub agreements for Services ~ 51xx | \$ 1,933,500 | \$ 1,933,500 | \$ 2,083,500 | \$ 2,083,500 | \$ 1,360,513 | \$ 1,320,086 | \$ (40,427) |
| 28 | EIBT Contracts ~ 51xx | \$ 160,000 | \$ 160,000 | \$ 160,000 | \$ 160,000 | \$ 518,267 | \$ 490,035 | \$ (28,232) |
| 29 | Communications ~ 59xx | \$ 95,387 | \$ 107,381 | \$ 107,381 | \$ 102,813 | \$ 70,281 | \$ 74,658 | \$ 4,377 |
| 30 | Site & Improvement of Sites ~ 61xx | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 31 | Building & Improvement of Buildings ~ 62xx | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 32 | Equipment/Equipment Replacement ~ 64xx/65xx | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 33 | Other SELPA's - Transfers Out ~ 71xx | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 34 | Other Transfers ~ 72xx | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 35 | Direct Support/Indirect ~ 73xx | \$ 3,952,086 | \$ 3,951,828 | \$ 3,985,537 | \$ 3,745,646 | \$ 3,575,471 | \$ 3,471,621 | \$ (103,850) |
| 36 | Debt Service ~ 74xx | \$ 10,749 | \$ 10,216 | \$ 10,216 | \$ 9,477 | \$ 9,477 | \$ 54,472 | \$ 44,995 |
| 37 | Total Estimated Special Ed County Program Expenditures | \$ 43,552,408 | \$ 43,654,561 | \$ 44,509,521 | \$ 41,535,837 | \$ 39,486,669 | \$ 38,370,195 | \$ (1,116,474) |
| 38 | Total Estimated Unfunded Special Ed County Program Costs | \$ 31,932,069 | \$ 31,695,940 | \$ 32,389,968 | \$ 29,115,862 | \$ 27,211,668 | \$ 25,715,041 | \$ (1,496,627) |
| 39 | Funding Factor | 0.2016156460 | 0.2260975981 | 0.2828426417 | 0.3546772057 | 0.3948371609 | 0.4245181666 | 0.02968 |

2021-22 SELPA Funding Factor

| <u>SELPA Revenues</u> | | |
|-----------------------|--|----------------------|
| 1. | Current Year Base Entitlement (Greater of SELPA Rate or Statewide Target Rate) | \$ 50,024,003 |
| 2. | Less CY Estimated Special Education Property Taxes | \$ (4,821,657) |
| 3. | Total CY Estimated State Aid SELPA Revenues | \$ 45,202,346 |

| | | |
|----|-------------------------------|---------------|
| 4. | State Funding Exhibit (SJCOE) | \$ 45,202,346 |
| 5. | Difference | \$ - |

| <u>Funding Factor</u> | | Special Ed County Program Reserves | Mid-Year Growth Class Reserve | OOHC Contribution Reserve | Charter Decline Adj. Reserve |
|-----------------------|--|---------------------------------------|----------------------------------|---------------------------------|---------------------------------|
| 6. | Total Estimated SELPA Revenues | \$ 45,202,345.60 | | | |
| 7. | Reserves Beginning Balance | \$ 392,818.59 | \$ 249,002.13 | \$ 800,000.00 | \$ 1,461,826.00 |
| 8. | Less Staff Development Grant (Old Res. 6535) | \$ (24,534.00) | | | |
| 9. | Subtotal of SELPA Revenues | \$ 45,177,811.60 | | | |
| 10. | Total Unfunded Special Ed County Program Costs | \$ (25,715,040.94) | \$ - | | \$ (25,715,041) |
| 11. | Charter Decline Adjustment Reserve | \$ (1,024,635.00) | | | \$ 1,024,635.00 |
| 12. | Use of Charter Decline Adjustment Reserve | \$ - | | | \$ - |
| 13. | Use of OOHC Contribution Reserve | \$ 800,000.00 | | \$ (800,000.00) | |
| 14. | Replenish Mid Year Class Reserve | \$ - | \$ - | | |
| 15. | PY Adjustments | \$ (129.04) | | | |
| 16. | Replenish Special Ed County Program Reserves to 1% Level | \$ (59,333.91) | \$ 59,333.91 | | |
| 17. | Balance of SELPA Revenues Available for Distribution to Districts | \$ 19,178,802 | \$ 452,023.46 | \$ 249,002.13 | \$ - |
| 18. | SELPA Funding Factor | <u>0.4245181666</u> | | | |

| | | | | | | |
|-------|--------------|-----------|----|-----------|-----|-------------|
| Check | \$45,202,346 | \$452,023 | 1% | \$249,002 | \$0 | \$2,486,461 |
| | \$0 | \$0 | | \$0 | \$0 | \$0 |

2021-22 State Aid Entitlements by District

| Col A Line # | Col B District | Col C 2021-22 FUNDED SELPA ADA* | Col D 2021-22 Entitlements after Proration | Col E 2021-22 Adjusted Entitlement 0.4245181666 |
|-----------------|--|--|---|--|
| | | 69,963.64 | \$ 651,89888 | \$ 283,16512 |
| 1. | Banta | 1,734.95 | \$ 1,131,012 | \$ 491,277.00 |
| 2. | Escalon | 2,928.92 | \$ 1,909,360 | \$ 829,368.00 |
| 3. | Jefferson | 2,206.56 | \$ 1,438,454 | \$ 624,821.00 |
| 4. | Lammersville | 5,746.42 | \$ 3,746,085 | \$ 1,627,186.00 |
| 5. | Lincoln | 8,882.41 | \$ 5,790,433 | \$ 2,515,189.00 |
| 6. | Linden | 2,245.99 | \$ 1,464,158 | \$ 635,986.00 |
| 7. | Manteca | 22,686.09 | \$ 14,789,037 | \$ 6,423,909.00 |
| 8. | New Jerusalem | 23.89 | \$ 15,574 | \$ 6,765.00 |
| 9. | Ripon | 3,271.08 | \$ 2,132,413 | \$ 926,256.00 |
| 10. | Tracy | 13,879.32 | \$ 9,047,913 | \$ 3,930,139.00 |
| 11. | SJCOE-Other Programs (COSP/Venture) | 4,124.47 | \$ 2,688,736 | \$ 1,167,905.20 |
| 12. | Sub-Total LEAs | 67,730.10 | \$ 44,153,175 | \$ 19,178,801.20 |
| 13. | SJCOE-Special Ed County Program | 661.77 | | \$ 25,715,040.94 |
| 14. | Special Ed County Program Reserve | | | \$ - |
| 15. | Staff Development Grant (Old Res. 6535) | | \$ 24,534 | \$ 24,534.00 |
| 16. | Charter Decline Adjustment Reserve | 1,571.77 | \$ 1,024,635 | \$ 1,024,635.00 |
| 17. | Use of Charter Decline Adjustment Reserve | | | \$ - |
| 18. | Use of OOH Contribution Reserve | | | \$ (800,000.00) |
| 19. | Replenish Mid Year Class Reserve | | | \$ - |
| 20. | Replenish Special Ed County Program Reserves to 1% Level | | | \$ 59,333.91 |
| 21. | Totals | 69,963.64 | \$ 45,202,344 | \$45,202,345 |
| 22. | State Funding Exhibit | 69,963.64 | \$ 45,202,345.60 | \$ 45,202,346 |
| 23. | Difference | - | (\$2.00) | (\$0.55) |

Reserve for the OOH Contribution of \$2.4M ~ Distribute \$800K equally over 2019-20, 2020-21 and 2021-22

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS

SELPA: San Joaquin COE

| | | 2021-22 Annual Accrual Aug 2022 AB602 | 2021-22 Estimated Actuals AB602 | Difference |
|--|------|---|---------------------------------------|-----------------|
| ADA and STATEWIDE TARGET and COLA RATES | | | | |
| SELPA Total ADA | A-1 | 65,497.15 | 65,556.12 | (58.97) |
| Prior Year SELPA Total ADA | A-2 | 68,772.01 | 68,772.01 | - |
| Prior Prior Year SELPA Total ADA | A-3 | 69,963.64 | 69,963.64 | - |
| PY Funded ADA (Greater of A-2 or A-3) | A-4 | 69,963.64 | 69,963.64 | - |
| Funded ADA (Greater of A-1, A-2, or A-3) | A-5 | 69,963.64 | 69,963.64 | - |
| Prior Year Statewide Target Rate (STR) | A-6 | \$ 625.0000000000 | 625.0000000000 | - |
| Current Year Cost of Living Adjustment (COLA) Factor | A-7 | 1.0170 | 1.0405 | -0.0235 |
| Current Year COLA Rate (A-6 * (A-7 - 1)) | A-8 | \$ | | - |
| Current Year STR | A-10 | \$ 715.00 | 715.00 | - |
| FUNDING CALCULATION at STATEWIDE TARGET RATE [EC 56836.08(b)(3)(B)] | | | | |
| Total Base Funding (A5 * A10) | C-1 | \$ 50,024,002.60 | 50,024,003.00 | \$ (0.40) |
| Base Proration Factor | C-2 | \$ 1.0000 | 1.0000 | 0.000 |
| Adjusted Total Base Funding (C2 * C3) | C-3 | \$ 50,024,002.60 | 50,024,003.00 | \$ (0.40) |
| FUNDING ENTITLEMENT | | | | |
| Funding Entitlement (D1) | D-1 | \$ \$ 50,024,002.60 | \$ 50,024,003.00 | \$ (0.40) |
| Local Special Education Property Taxes [EC 2572] | D-2 | \$ \$ 4,821,657.00 | \$ 4,549,902.00 | \$ 271,755.00 |
| Applicable Excess ERAF | D-3 | \$ 0.00 | 0.00 | \$ - |
| Total Deductions (D-2 + D-3) | D-4 | \$ \$ 4,821,657.00 | \$ 4,549,902.00 | \$ 271,755.00 |
| Net Funding Entitlement (D-1 - D-4) | D-5 | \$ \$ 45,202,345.60 | \$ 45,474,101.00 | \$ (271,755.40) |
| PROGRAM SPECIALISTS/REGIONALIZED SERVICES (PS/RS) [EC 56836.24 & EC 56836.31] | | | | |
| Prior Year Statewide Average PS/RS Rate | E-1 | \$ 16.874624274 | 16.874624274 | - |
| Current Year Statewide Average PS/RS Rate (E-1 * A-7) | E-2 | \$ 17.161492887 | 17.558046557 | (0.396553670) |
| Necessary Small SELPA (NSS) PS/RS Apportionment | | | | |
| NSS ADA Threshold | E-3 | 0.00 | 0.00 | - |
| Qualifying NSS ADA Adjustment (If E-3 > A-4 , then E-3 - A-4; else 0) | E-4 | 0.00 | 0.00 | - |
| NSS PS/RS Entitlement (E-2 * E-4) | E-5 | \$ 0.00 | 0.00 | - |
| NSS PS/RS Proration Factor | E-6 | 1.0000000000 | 1.0000000000 | - |
| NSS PS/RS Apportionment (E-5 * E-6) | E-7 | \$ 0.00 | 0.00 | - |
| PS/RS Apportionment | | | | |
| PS/RS Entitlement (A-4 * E-2) | E-8 | \$ 1,200,681.00 | 1,228,425.00 | (27,744.00) |
| PS/RS Proration Factor | E-9 | 1.0000000000 | 1.0000000000 | - |
| PS/RS Apportionment (E-8 * E-9) | E-10 | \$ 1,200,681.00 | 1,228,425.00 | (27,744.00) |
| Total PS/RS Apportionment (E-7 + E-10) | E-11 | \$ 1,200,681.00 | 1,228,425.00 | (27,744.00) |
| LOW INCIDENCE [EC 56836.22] | | | | |
| Low Incidence Disabilities PY December Pupil Count | F-1 | 311.00 | 311.00 | - |

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS

SELPA: San Joaquin COE

| | | 2021-22 Annual Accrual Aug 2022 AB602 | 2021-22 Estimated Actuals AB602 | Difference |
|---|-----|---|---------------------------------------|--------------|
| Low Incidence Rate | F-2 | \$ 3,300,992,755,568 | 3,300,992,755,568 | - |
| Low Incidence Apportionment (F-1 * F-2) | F-3 | \$ 1,026,609.00 | 1,026,609.00 | - |
| OUT-OF-HOME CARE [EC 56836.165] | | | | |
| Out-of-Home Care Apportionment | G-1 | \$ 1,950,523.00 | 1,950,523.00 | - |
| EXTRAORDINARY COST POOL FOR NONPUBLIC NONSECTARIAN SCHOOLS (NPS) / LICENSED CHILDREN'S INSTITUTIONS (LCI) & NSS MENTAL HEALTH SERVICES [EC 56836.21] | | | | |
| NPS/LCI Extraordinary Cost Pool Apportionment | H-1 | \$ 0 | 0 | - |
| NSS Mental Health Services Extraordinary Cost Pool Apportionment | H-2 | \$ 0 | 0 | - |
| Total Extraordinary Cost Pool Apportionment (H-1 + H-2) | H-3 | \$ - | - | - |
| ADJUSTMENT FOR NSS WITH DECLINING ENROLLMENT [EC 56213] | | | | |
| Prior Year Funding, NSS with Declining ADA Only | I-1 | \$ | | |
| Current Year Funding, NSS with Declining ADA Only (D-4 + D-5) | I-2 | \$ | | |
| Decline in Funded ADA (If A-4 < A-5 , A-4 - A-5; else 0) | I-3 | | | |
| Prior Year SELPA Base Rate | I-4 | \$ | | |
| Decline in Funded ADA Adjustment (If D-1 = B-16, then I-3 * I-4, else I-3 * A-9) | I-5 | \$ | | |
| Adjustment for NSS with Declining ADA Only (If I-1 > I-2 and I-3 < 0, credit 40% of I-5) | I-6 | \$ | | |
| APPORTIONMENT SUMMARY | | | | |
| Net Funding Entitlement (D-5) | J-1 | \$ 45,202,345.60 | 45,474,101.00 | (271,755.40) |
| Program Specialists/Regionalized Services (E-11) | J-2 | \$ 1,200,681.00 | 1,228,425.00 | (27,744.00) |
| Low Incidence (F-3) | J-3 | \$ 1,026,609.00 | 1,026,609.00 | - |
| Out-of-Home Care (G-1) | J-4 | \$ 1,950,523.00 | 1,139,425.00 | 811,098.00 |
| Extraordinary Cost Pool (H-3, Annual Only) | J-5 | \$ - | - | - |
| Adjustment for NSS with Declining Enrollment (I-6) | J-6 | \$ - | - | - |
| Total Apportionment (Sum of J-1 through J-6) | J-7 | \$ 49,380,158.60 | 48,868,560.00 | 511,598.60 |
| State Infant Funding | | \$ 265,730.00 | 265,730.00 | - |
| State Apportionment Total with Infant | | \$ 49,645,888.60 | 49,134,290.00 | 511,598.60 |
| Add back in Property Taxes | | 4,821,657.00 | 4,549,902.00 | 271,755.00 |
| Grand Total | | 54,467,545.60 | 53,684,192.00 | 783,353.60 |
| Items outside of AB602 State Calc being allocating separately from State Funding | | | | |
| Staff Development Grant (Old Res. 6535) | | \$ 24,534.00 | 24,534.00 | - |

SELPA ADA Information

| | Jun 2017 | Jun 2018 | Jun 2019 | Jun 2020 | June 2021 | June 2022 | June 2022 | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------------------------|--|---|
| | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
| | R3 Cert ADA Certified | R3 CERT June 2022 AB602 ADA Certified | R1 CERT June 2022 AB602 ADA* Estimated | Annual Accrual Aug 2022 AB602 ADA** Estimated |
| Banta | 324.94 | 338.78 | 346.70 | 350.83 | 315.09 | 296.66 | 296.66 | 203.41 |
| River Island CH #1 | 437.46 | 528.66 | | | | | | |
| Next Generation CH | | 309.33 | 395.57 | 469.97 | 521.20 | 540.90 | 607.50 | 707.89 |
| River Island Technology Academy | | | | | | | 975.20 | 961.89 |
| Banta CH | | | | | | | 20.00 | 69.11 |
| Escalon | 2,592.48 | 2,538.79 | 2,497.21 | 2,486.06 | 2,569.96 | 2,605.12 | 2,605.12 | 2,420.96 |
| Escalon Charter Academy | 149.81 | 208.51 | 283.23 | 329.96 | 319.88 | 323.80 | 323.80 | 311.44 |
| Jefferson | 2,344.89 | 2,284.61 | 2,250.15 | 2,260.48 | 2,265.82 | 2,206.56 | 2,206.56 | 2,212.71 |
| Lammersville | 3,374.94 | 3,926.33 | 4,403.34 | 4,713.49 | 5,176.03 | 5,746.42 | 5,931.08 | 6,701.28 |
| Lincoln | 8,851.57 | 8,737.30 | 8,693.50 | 8,609.71 | 8,468.71 | 8,433.92 | 8,434.19 | 7,699.04 |
| John McCandless CH | | 180.32 | 310.88 | 352.50 | 399.06 | 448.49 | 448.49 | 406.85 |
| Linden | 2,190.41 | 2,137.57 | 2,119.33 | 2,155.28 | 2,227.99 | 2,245.99 | 2,245.99 | 2,189.68 |
| Manteca | 21,965.80 | 22,029.47 | 22,176.21 | 22,417.59 | 22,390.39 | 22,567.99 | 22,687.52 | 21,396.33 |
| be.tech | 69.57 | 162.69 | 127.14 | 123.41 | 114.62 | 118.10 | | |
| New Jerusalem | 21.63 | 25.94 | 25.08 | 21.52 | 20.41 | 23.89 | 23.89 | 21.36 |
| Delta Charter | 478.90 | 477.92 | | | | | | |
| NJ Charter | 209.41 | 210.03 | | | | | | |
| Great Valley - MA | 724.23 | 738.01 | | | | | | |
| CAVA | 1,453.43 | 1,319.59 | 1,215.66 | 1,231.15 | | | | |
| Humphrey's ABLE | 236.19 | 379.52 | 648.01 | 727.21 | 762.90 | | | |
| Acacia Elem CH | 271.69 | | | | | | | |
| Acacia Middle CH | 77.83 | | | | | | | |
| Delta CH Online | 287.88 | 337.75 | | | | | | |
| RENEW CH | 51.39 | | | | | | | |
| Insight at SJ CH | | 57.97 | 162.94 | 204.95 | 261.57 | 318.69 | | |
| Ripon | 2,890.67 | 2,974.99 | 3,063.67 | 3,076.08 | 3,164.82 | 3,271.08 | 3,271.08 | 3,152.76 |
| Tracy Unified | 15,044.00 | 14,758.10 | 14,419.04 | 14,216.98 | 13,974.39 | 13,879.32 | 13,879.32 | 12,664.54 |
| Tracy Learning Center | 1,135.76 | 1,198.32 | 1,233.27 | 1,234.81 | 1,234.62 | 1,253.08 | | |
| Tracy IS Charter | | | | | | | 46.30 | 263.41 |
| SJCOE-Special Ed County Program | 501.77 | 506.33 | 559.77 | 583.83 | 623.81 | 661.77 | 661.77 | 616.69 |
| SJCOE Other Programs - COSP/One.charter | 1,494.89 | 1,491.40 | 1,568.34 | 1,770.89 | 2,047.13 | 2,324.10 | 2,307.17 | 1,717.17 |
| SJCOE Other Programs - RITA #2 CH | | | 586.81 | 661.79 | 777.72 | 897.39 | | |
| SJCOE Other Programs - Venture | 1,634.44 | 1,686.49 | 1,763.40 | 1,824.70 | 1,784.87 | 1,800.37 | 1,800.37 | 1,780.63 |
| Totals | 68,815.98 | 69,544.72 | 68,849.25 | 69,823.19 | 69,420.99 | 69,963.64 | 68,772.01 | 65,497.15 |
| SELPA ADA Growth/Decline | 693.58 | 728.74 | (695.47) | 973.94 | (402.20) | 542.65 | (1,191.63) | (3,274.86) |
| Growth/Decline % | 1.02% | 1.06% | -1.00% | 1.41% | -0.58% | 0.78% | -1.70% | -4.76% |

- New charters starting in the fiscal year will be added at 1st Interim after 20 day report is received

* For 20-21, LEA's are funded on 19-20 ADA unless LEA filed a Growth Funding application or is a new charter.

** For 21-22 2nd Interim, New J and Jefferson used 1st Interim est. ADA

2021-22 SJCOE Special Education County Program

Estimated Revenues by Funding Source

Estimated Expenditures by Object

| Col A | Col B | Col C | Col D | Col E | Col F |
|---|---|-------------------------|--------|---|-------------------------------|
| Line # | Description | Amount | Line # | Description | Annual Accrual Aug 2022 AB602 |
| R1 | Special Ed County Program Revenues: | | E1 | Teachers Salaries ~ 11xx | \$ 9,569,337.62 |
| R2 | County Taxes - Special Education | \$ 4,821,657.00 | E2 | Certificated Pupil Support Salaries ~ 12xx | \$ 1,103,484.09 |
| R3 | Federal Local Assistance Grant - ARP | \$ 203,744.00 | E3 | Certificated Supervisors & Admin Salaries/Other ~ 13xx/19xx | \$ 1,351,119.16 |
| R4 | Federal Local Assistance Grant | \$ 887,671.00 | E4 | Instructional Aides Salaries ~ 21xx | \$ 6,214,058.32 |
| R5 | District's LCFF Transfer | \$ 6,520,000.00 | E5 | Classified Support Salaries - M/O ~ 22xx | \$ 272,891.42 |
| R6 | Mental Health & District Rentals/SDC | \$ 60,237.47 | E6 | Supv & Admin Salaries ~ 23xx | \$ 33,597.77 |
| R7 | Food Service | \$ 81,331.63 | E7 | Clerical & Office Salaries ~ 24xx | \$ 573,993.97 |
| R8 | SDC Infant (Form I-50 Funding) | \$ 265,730.00 | E8 | Other Classified Salaries - LVN's ~ 29xx | \$ 2,368,006.56 |
| R9 | Transfers Out | \$ (185,217.00) | E9 | Employee Benefits ~ 3xxx | \$ 8,315,328.26 |
| R10 | | | E10 | Materials & Supplies ~ 4xxx | \$ 203,852.82 |
| R11 | | | E11 | Mileage, Travel & Conference ~52xx | \$ 90,107.97 |
| R12 | | | E12 | Dues & Memberships ~ 53xx | \$ 8,184.78 |
| R13 | | | E13 | Insurance ~ 54xx | \$ 128,891.69 |
| R14 | | | E14 | Operations & Housekeeping Services ~ 55xx | \$ 201,428.40 |
| R15 | | | E15 | Rentals, Leases & Repair ~ 56xx | \$ 1,065,187.94 |
| R16 | | | E16 | Direct Costs for Inter-Program Services ~ 57xx | \$ 94,237.81 |
| R17 | | | E17 | Other Services & Operating Expenses ~ 58xx | \$ 1,365,614.79 |
| R18 | | | E18 | Sub-agreements for Services ~ 51xx | \$ 1,320,085.92 |
| R19 | | | E19 | EIBT Contracts ~ 51xx | \$ 490,034.55 |
| R20 | | | E20 | Communications ~ 59xx | \$ 74,657.67 |
| R21 | | | E21 | Site & Improvement of Sites ~ 61xx | \$ - |
| R22 | | | E22 | Building & Improvement of Buildings ~ 62xx | \$ - |
| R23 | | | E23 | Equipment/Equipment Replacement ~ 64xx/65xx | \$ - |
| R24 | | | E24 | Other SELPA's - Tuition ~ 71xx | \$ - |
| R25 | | | E25 | Other Transfers ~ 72xx | \$ - |
| R26 | | | E26 | Direct Support/Indirect ~ 73xx | \$ 3,471,621.34 |
| R27 | | | E27 | Debt Service ~ 74xx | \$ 54,472.19 |
| R28 | Total Estimated Program Revenues | \$ 12,655,154.10 | E28 | Total Estimated Expenditures | \$ 38,370,195.04 |
| Estimated Unfunded Cost - Special Ed County Program Estimated Revenues less Estimated Expenditures | | | | | \$ (25,715,040.94) |

| Description | Annual Accrual Aug 2022 AB602 |
|---|-------------------------------|
| Total Estimated Revenues | \$ 12,655,154 |
| Less Total Estimated Expenditures | \$ (38,370,195) |
| Estimated Unfunded Cost - County Special Education Program | \$ (25,715,041) |
| Revenues Added to Cover County Program Unfunded Costs: | |
| Revenue from Special Ed County Program Reserves | \$ - |
| SELPA Revenues to Fund Special Ed County Program | \$ 25,715,041 |
| Total Revenues to Cover Special Ed County Program | \$ 25,715,041 |

Special Ed County Program Reserves - Multi-Years

Estimated

| Col A | Col B | Col C | Col D | Col E | Col F | Col G | Col H | Col I | Col J |
|--------|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Line # | Description | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
| 1. | Beginning Balance - July 1 | \$ 314,043.83 | \$ 318,431.33 | \$ 319,636.86 | \$ 316,328.25 | \$ 323,891.76 | \$ 319,738.93 | \$ 348,296.16 | \$ 392,818.59 |
| 2. | 1997-98 Maximization | \$ 392,770.00 | | | | | | | |
| 3. | 2012-13 Funding Adjustments | \$ 101,623.00 | | | | | | | |
| 4. | 2013-14 Funding Adjustments | \$ 8,023.05 | | | | | | | |
| 5. | 2014-15 Funding Adjustments | | \$ 11,982.11 | | | | | | |
| 7. | 2015-16 Funding Adjustments | | | \$ 2,834.16 | | | | | |
| 8. | 2016-17 Funding Adjustments | | | | \$ 519.17 | | | | |
| 9. | 2017-18 Funding Adjustments | | | | | \$ 422,982.04 | | | |
| 10. | 2018-19 Funding Adjustments | | | | | | \$ 1,550.69 | | |
| 11. | 2019-20 Funding Adjustments | | | | | | | \$ 324.39 | |
| 12. | 2020-21 Funding Adjustments | | | | | | | | \$ (129.04) |
| | SJCOE Temporary Transfer Repayment \$798,283 | | | | | | | | |
| 13. | Subtotal Special Ed County Program Reserve | \$ 816,459.88 | \$ 330,413.44 | \$ 322,471.02 | \$ 316,847.42 | \$ 746,873.80 | \$ 321,289.62 | \$ 348,620.55 | \$ 392,689.55 |
| 14. | <i>Net Increase/Decrease to 3% Level: (2002-03 Adj to 1% Level)</i> | | | | | | | | |
| 15. | Excess of % Special Ed County Program Reserves Used - Unfunded County Program | \$ (498,028.55) | \$ (10,776.58) | \$ (6,142.77) | \$ - | \$ (427,134.87) | \$ - | \$ - | |
| 16. | Replenish Special Ed County Program Reserve | \$ - | \$ - | \$ - | \$ 7,044.34 | \$ - | \$ 27,006.54 | \$ 44,198.04 | \$ 59,333.91 |
| 17. | Special Ed County Program Reserve Ending Balance - June 30 | \$ 318,431.33 | \$ 319,636.86 | \$ 316,328.25 | \$ 323,891.76 | \$ 319,738.93 | \$ 348,296.16 | \$ 392,818.59 | \$ 452,023.46 |
| 18. | Amount Available in Excess of Established Reserve Amount | \$ 498,029 | \$ 10,777 | \$ 6,143 | \$ - | \$ 427,135 | \$ - | \$ - | \$ - |
| 19. | Estimated State Aid - Special Education | \$ 31,843,133 | \$ 31,963,686 | \$ 31,632,825 | \$ 32,389,176 | \$ 31,973,893 | \$ 34,829,616 | \$ 39,281,859 | \$ 45,202,346 |
| 20. | Special Ed County Program Reserve | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% |

| | | | | | | | | | |
|-----|--|-------------------|-------------------|-------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 21. | Reserve for mid-year growth classes Beg Bal | \$ 180,000 | \$ 180,000 | \$ 180,000 | \$ 180,000.00 | \$ 249,002.13 | \$ 249,002.13 | \$ 249,002.13 | \$ 249,002.13 |
| 22. | Use of Mid Year Class Reserve | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 23. | Transfer from NPS/EIBT Reserve | | | | \$ 69,002.13 | \$ - | \$ - | \$ - | \$ - |
| 24. | Replenish Mid Year Class Reserve | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 25. | Reserve for mid-year growth classes End Bal | \$ 180,000 | \$ 180,000 | \$ 180,000 | \$ 249,002.13 |

| | | | | | | | | | |
|-----|-------------------------------------|----------------------|----------------------|----------------------|-----------------|-------------|-------------|-------------|-------------|
| 26. | Reserve for NPS/EIBT Beg Bal | \$ 930,256.44 | \$ 927,754.04 | \$ 927,754.04 | \$ 927,754.04 | | | | |
| 27. | Establish NPS/EIBT Reserve | | | | | | | | |
| 28. | Transfer to Mid Year Reserve | | | | \$ (69,002.13) | | | | |
| 29. | Use of NPS/EIBT Reserve | \$ (2,502.40) | \$ - | \$ - | \$ (858,751.91) | | | | |
| 30. | Reserve for NPS/EIBT End Bal | \$ 927,754.04 | \$ 927,754.04 | \$ 927,754.04 | \$ - | \$ - | \$ - | \$ - | \$ - |

| | | | | | | | | | |
|-----|--|------------------------|----------------------|----------------------|------------------------|------------------------|----------------------|----------------------|-----------------|
| 31. | Reserve for OOHC Contribution Reserve Beg Bal | \$ - | \$ 1,200,000.00 | \$ 800,000.00 | \$ 400,000.00 | \$ 2,400,000.00 | \$ 1,600,000.00 | \$ 800,000.00 | \$ 800,000.00 |
| 32. | Establish or Additional OOHC Contribution Reserve | \$ 1,200,000.00 | \$ - | \$ - | \$ 2,400,000.00 | \$ - | \$ - | \$ - | \$ - |
| 33. | Use of OOHC Contribution Reserve | \$ - | \$ (400,000.00) | \$ (400,000.00) | \$ (400,000.00) | \$ (800,000.00) | \$ (800,000.00) | \$ (800,000.00) | \$ (800,000.00) |
| 34. | Reserve for OOHC Contribution Reserve End Bal | \$ 1,200,000.00 | \$ 800,000.00 | \$ 400,000.00 | \$ 2,400,000.00 | \$ 1,600,000.00 | \$ 800,000.00 | \$ 800,000.00 | \$ - |

Reserve for the OOHC Contribution of \$2.4M - Distribute \$800K equally over 2019-20, 2020-21 and 2021-22

| | | | | | | | | | |
|-----|--|--|---------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------------|
| 35. | Reserve for Charter Decline Adjustment Beg Bal | | \$ - | \$ 521,299.00 | \$ 260,649.00 | \$ 568,094.00 | \$ 571,427.00 | \$ 1,461,826.00 | \$ 1,461,826.00 |
| 36. | Establish or Additional Charter Decline Adjustment Reserve | | \$ 781,949.00 | \$ - | \$ 568,094.00 | \$ - | \$ 890,358.00 | \$ 1,024,635.00 | \$ 1,024,635.00 |
| 37. | PY Funding Adjustments | | | | | \$ 3,333.00 | \$ 41.00 | \$ - | \$ - |
| 38. | Use of Charter Decline Adjustment Reserve | | | \$ (260,650.00) | \$ (260,650.00) | \$ (260,649.00) | \$ - | \$ - | \$ - |
| 39. | Reserve for Charter Decline Adjustment End Bal | | | \$ 521,299.00 | \$ 260,649.00 | \$ 568,094.00 | \$ 571,427.00 | \$ 1,461,826.00 | \$ 2,486,461.00 |

New Funding Formula does not include charters who have left the SELPA. Charter Decline Adjustment balance is available for future use as directed by Supts.

**Teachers College of San Joaquin
Financial Information & Multi-Year Projections**

| Column A | Column B | Column C | Column D 2020-2021 | Column E 2021-2022 | Column F 2022-2023 | Column G 2023-2024 |
|----------|--|---------------------------------------|------------------------|------------------------|------------------------|------------------------|
| Line # | Summary Description | | Audited Actuals | Unaudited Actuals | TCSJ Budget | TCSJ Projected Budget |
| 1 | Beginning Balance July 1st | | \$ 5,015,140.37 | \$ 5,456,777.92 | \$ 5,523,623.92 | \$ 4,020,370.92 |
| 2 | Total Revenue | | \$ 8,370,481.92 | \$ 8,545,790.99 | \$ 6,291,324.00 | \$ 6,642,041.00 |
| 3 | TCSJ Expenses | | \$ 7,928,844.37 | \$ 8,576,474.58 | \$ 7,794,577.00 | \$ 8,230,037.00 |
| 4 | Surplus/Deficit | | \$ 441,637.55 | \$ (30,683.59) | \$ (1,503,253.00) | \$ (1,587,996.00) |
| 5 | Ending Balance | | \$ 5,456,777.92 | \$ 5,426,094.33 | \$ 4,020,370.92 | \$ 2,432,374.92 |
| 6 | <i>Teach Out Plan / Reserve</i> | | <i>\$ 2,539,484.00</i> | <i>\$ 2,311,369.00</i> | <i>\$ 1,802,067.00</i> | <i>\$ 1,802,067.00</i> |
| 7 | Adjusted Ending Balance | | \$ 2,917,293.92 | \$ 3,114,725.33 | \$ 2,218,303.92 | \$ 630,307.92 |
| 8 | Total Ending Balance with Teach Out Reserve June 30th | | \$ 5,456,777.92 | \$ 5,426,094.33 | \$ 4,020,370.92 | \$ 2,432,374.92 |
| 9 | Detail Object Codes | | | | | |
| 10 | Beginning Balance | | \$ 5,015,140.37 | \$ 5,456,777.92 | \$ 5,523,623.92 | \$ 4,020,370.92 |
| 11 | | | | | | |
| 12 | 8590 | State Revenue | \$ - | \$ - | \$ - | \$ - |
| 13 | 8980 | SJCOE Contribution | \$ 1,500,000.00 | \$ 1,500,000.00 | \$ 1,500,000.00 | \$ 1,500,000.00 |
| 14 | 8689 | Tuition | \$ 6,439,766.92 | \$ 6,275,666.51 | \$ 4,703,105.00 | \$ 5,126,297.00 |
| 15 | 8660 | Interest | \$ 25,618.00 | \$ 17,767.20 | \$ 15,744.00 | \$ 15,744.00 |
| 16 | various | Classified School Employee Grant-5994 | \$ 80,000.00 | \$ 80,000.00 | \$ - | \$ - |
| 17 | various | Teacher Residency Grant-5991 | \$ 50,000.00 | \$ 110,563.61 | \$ 72,475.00 | \$ - |
| 18 | various | Intrepid Grant-5989 | \$ 135,826.20 | \$ 124,059.13 | \$ - | \$ - |
| 19 | various | TCSJ Equity Deep Dive 5983 | \$ - | \$ 1,500.00 | \$ - | \$ - |
| 20 | various | CDE Professional Dev. Video 5984 | \$ - | \$ 150,140.70 | \$ - | \$ - |
| 21 | various | CDE Professional Dev. Video 5985 | \$ - | \$ 286,093.84 | \$ - | \$ - |
| 22 | Total Revenue | | \$ 8,370,481.92 | \$ 8,545,790.99 | \$ 6,291,324.00 | \$ 6,642,041.00 |
| 23 | 1101/1105 | Teacher/Extra/Subs | \$ 998,960.00 | \$ 994,055.00 | \$ 702,510.00 | \$ 813,269.00 |
| 24 | 1300 | Cert Perm | \$ 1,510,983.39 | \$ 1,597,191.30 | \$ 1,514,297.00 | \$ 1,536,549.00 |
| 25 | 1311 | Cert Temp | \$ 328,985.25 | \$ 277,606.26 | \$ 230,000.00 | \$ 230,000.00 |
| 26 | Total 1xxx | | \$ 2,838,928.64 | \$ 2,868,852.56 | \$ 2,446,807.00 | \$ 2,579,818.00 |
| 27 | 2206 | Class Supp/OT | \$ 228.06 | \$ 127.60 | \$ - | \$ - |
| 28 | 2300 | Class Supv Perm | \$ 140,376.83 | \$ 158,910.10 | \$ 241,087.00 | \$ 245,244.00 |
| 29 | 2316 | Class Supv OT | \$ - | \$ - | \$ - | \$ - |
| 30 | 2400 | Class Perm | \$ 662,564.00 | \$ 656,449.74 | \$ 668,936.00 | \$ 704,939.00 |
| 31 | 2405/2406 | Class Temp/OT | \$ 45,305.43 | \$ 60,609.49 | \$ 40,000.00 | \$ 40,000.00 |
| 32 | 2900 | Other Class Perm | \$ - | \$ - | \$ - | \$ - |
| 33 | 2906 | Other Class OT/Temp | \$ 1,327,792.70 | \$ 1,400,378.75 | \$ 919,873.00 | \$ 919,873.00 |
| 34 | 2930 | Student Workers | \$ - | \$ - | \$ - | \$ - |
| 35 | Total 2xxx | | \$ 2,176,267.02 | \$ 2,276,475.68 | \$ 1,869,896.00 | \$ 1,910,056.00 |
| 36 | 3000 | Benefits | \$ 1,093,745.15 | \$ 1,162,911.79 | \$ 1,224,274.00 | \$ 1,293,053.00 |
| 37 | Total 3xxx | | \$ 1,093,745.15 | \$ 1,162,911.79 | \$ 1,224,274.00 | \$ 1,293,053.00 |
| 38 | 4200 | Books | \$ 7,664.99 | \$ 6,598.58 | \$ 10,000.00 | \$ 10,000.00 |
| 39 | 4310 | Materials | \$ 64,177.42 | \$ 105,077.41 | \$ 150,049.00 | \$ 150,049.00 |
| 40 | 4400 | Non Cap Equip | \$ 78,494.18 | \$ 38,286.32 | \$ 25,000.00 | \$ 25,000.00 |
| 41 | Total 4xxx | | \$ 150,336.59 | \$ 149,962.31 | \$ 185,049.00 | \$ 185,049.00 |
| 42 | 5200 | Travel & Conference | \$ 11,834.71 | \$ 108,062.76 | \$ 150,000.00 | \$ 150,000.00 |
| 43 | 5300 | Dues & Membership. | \$ 22,099.96 | \$ 23,144.80 | \$ 29,603.00 | \$ 29,603.00 |
| 44 | 5400 | Insurance/Property & Liability | \$ 8,310.36 | \$ 16,870.76 | \$ 14,576.00 | \$ 14,576.00 |
| 45 | 5600** | Rent/Bldgs. & Repairs | \$ 213,986.35 | \$ 385,714.74 | \$ 580,835.00 | \$ 772,731.00 |
| 46 | 5710 | Direct Cost for Interfund Serv. | \$ 118,522.90 | \$ 129,641.63 | \$ 126,329.00 | \$ 126,329.00 |
| 47 | 5800 | Contract Services | \$ 531,875.15 | \$ 583,840.06 | \$ 394,949.00 | \$ 350,628.00 |
| 48 | 5900 | Postage/Cell/Internet | \$ 14,876.12 | \$ 15,384.65 | \$ 18,000.00 | \$ 18,000.00 |
| 49 | Total 5xxx | | \$ 921,505.55 | \$ 1,262,659.40 | \$ 1,314,292.00 | \$ 1,461,867.00 |
| 50 | 6200 | Building Improvements | \$ 44,507.15 | \$ 48,727.48 | \$ - | \$ - |
| 51 | 6400 | Equipment | \$ - | \$ - | \$ - | \$ - |
| 52 | Total 6xxx | | \$ 44,507.15 | \$ 48,727.48 | \$ - | \$ - |
| 53 | 7310 | Indirect | \$ 703,554.27 | \$ 806,885.36 | \$ 754,259.00 | \$ 800,194.00 |
| 54 | Total 7xxx | | \$ 703,554.27 | \$ 806,885.36 | \$ 754,259.00 | \$ 800,194.00 |
| 55 | Total Expenses | | \$ 7,928,844.37 | \$ 8,576,474.58 | \$ 7,794,577.00 | \$ 8,230,037.00 |
| 56 | Total Surplus/Deficit | | \$ 441,637.55 | \$ (30,683.59) | \$ (1,503,253.00) | \$ (1,587,996.00) |
| 57 | Ending Balance | | \$ 5,456,777.92 | \$ 5,426,094.33 | \$ 4,020,370.92 | \$ 2,432,374.92 |
| 58 | <i>Teach Out Plan / Reserve</i> | | <i>\$ 2,539,484.00</i> | <i>\$ 2,311,369.00</i> | <i>\$ 1,802,067.00</i> | <i>\$ 1,802,067.00</i> |
| 59 | <i>2% Economic Uncertainty Reserve</i> | | <i>\$ 158,577.00</i> | <i>\$ 171,529.00</i> | <i>\$ 155,892.00</i> | <i>\$ 164,601.00</i> |
| 60 | <i>Amount Above (Below) Target</i> | | <i>\$ 2,758,716.92</i> | <i>\$ 2,943,196.33</i> | <i>\$ 2,062,411.92</i> | <i>\$ 465,706.92</i> |
| 61 | Total Ending Balance with Teach Out Reserve June 30th | | \$ 5,456,777.92 | \$ 5,426,094.33 | \$ 4,020,370.92 | \$ 2,432,374.92 |

**Rental charge discounted through 22-23 due to budget constraints.

G = General Ledger Data; S = Supplemental Data

| Form | Description | Data Supplied For: | |
|-------|---|---------------------------------|-------------------|
| | | 2021-22 Unaudited Actuals | 2022-23 Budget |
| 01 | General Fund/County School Service Fund | GS | GS |
| 08 | Student Activity Special Revenue Fund | | |
| 09 | Charter Schools Special Revenue Fund | G | G |
| 10 | Special Education Pass-Through Fund | G | G |
| 11 | Adult Education Fund | G | G |
| 12 | Child Development Fund | G | G |
| 13 | Cafeteria Special Revenue Fund | | |
| 14 | Deferred Maintenance Fund | | |
| 15 | Pupil Transportation Equipment Fund | | |
| 16 | Forest Reserve Fund | | |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | | |
| 18 | School Bus Emissions Reduction Fund | | |
| 19 | Foundation Special Revenue Fund | | |
| 20 | Special Reserve Fund for Postemployment Benefits | | |
| 21 | Building Fund | | |
| 25 | Capital Facilities Fund | | |
| 30 | State School Building Lease-Purchase Fund | | |
| 35 | County School Facilities Fund | | |
| 40 | Special Reserve Fund for Capital Outlay Projects | | |
| 53 | Tax Override Fund | | |
| 56 | Debt Service Fund | | |
| 57 | Foundation Permanent Fund | | |
| 61 | Cafeteria Enterprise Fund | | |
| 62 | Charter Schools Enterprise Fund | | |
| 63 | Other Enterprise Fund | | |
| 66 | Warehouse Revolving Fund | | |
| 67 | Self-Insurance Fund | G | G |
| 71 | Retiree Benefit Fund | G | G |
| 73 | Foundation Private-Purpose Trust Fund | | |
| 76 | Warrant/Pass-Through Fund | G | |
| 95 | Student Body Fund | | |
| A | Average Daily Attendance | S | S |
| ASSET | Schedule of Capital Assets | S | |
| CA | Unaudited Actuals Certification | S | |
| CAT | Schedule for Categoricals | | |
| CHG | Change Order Form | | |
| DEBT | Schedule of Long-Term Liabilities | S | |
| ESMOE | Every Student Succeeds Act Maintenance of Effort | GS | |
| GANN | Appropriations Limit Calculations | GS | GS |
| ICR | Indirect Cost Rate Worksheet | GS | |
| L | Lottery Report | GS | |
| PCRAF | Program Cost Report Schedule of Allocation Factors | GS | |
| PCR | Program Cost Report | GS | |
| SEA | Special Education Revenue Allocations | | |
| SEAS | Special Education Revenue Allocations Setup (SELPA Selection) | S | S |
| SIAA | Summary of Interfund Activities - Actuals | G | |

G = General Ledger Data; S = Supplemental Data

| Form | Description | Data Supplied For: | |
|-------------|--------------------|--|---------------------------|
| | | 2021-22 Unaudited Actuals | 2022-23 Budget |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 29,626,293.29 | 4,821,657.00 | 34,447,950.29 | 31,683,238.00 | 4,549,902.00 | 36,233,140.00 | 5.2% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 16,084,984.64 | 16,084,984.64 | 0.00 | 15,861,393.00 | 15,861,393.00 | -1.4% |
| 3) Other State Revenue | | 8300-8599 | 4,779,258.12 | 36,196,973.32 | 40,976,231.44 | 5,462,636.00 | 23,346,663.00 | 28,809,299.00 | -29.7% |
| 4) Other Local Revenue | | 8600-8799 | 23,904,057.06 | 60,000,597.75 | 83,904,654.81 | 25,847,700.00 | 65,347,995.00 | 91,195,695.00 | 8.7% |
| 5) TOTAL, REVENUES | | | 58,309,608.47 | 117,104,212.71 | 175,413,821.18 | 62,993,574.00 | 109,105,953.00 | 172,099,527.00 | -1.9% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 9,442,778.46 | 22,827,495.52 | 32,270,273.98 | 9,287,548.00 | 21,785,812.00 | 31,073,360.00 | -3.7% |
| 2) Classified Salaries | | 2000-2999 | 16,950,331.90 | 27,721,584.26 | 44,671,916.16 | 17,932,166.00 | 31,185,796.00 | 49,117,962.00 | 10.0% |
| 3) Employee Benefits | | 3000-3999 | 10,693,199.64 | 20,533,908.08 | 31,227,107.72 | 12,362,009.00 | 24,571,447.00 | 36,933,456.00 | 18.3% |
| 4) Books and Supplies | | 4000-4999 | 1,516,802.97 | 2,994,943.97 | 4,511,746.94 | 2,352,732.00 | 3,639,519.00 | 5,992,251.00 | 32.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 13,765,146.70 | 19,809,458.18 | 33,574,604.88 | 18,298,737.00 | 26,409,982.00 | 44,708,719.00 | 33.2% |
| 6) Capital Outlay | | 6000-6999 | 10,796,516.80 | 734,485.39 | 11,531,002.19 | 9,645,829.00 | 79,637.00 | 9,725,466.00 | -15.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 1,711,534.17 | 217,760.19 | 1,929,294.36 | 462,397.00 | 205,956.00 | 668,353.00 | -65.4% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (9,496,343.74) | 8,394,389.80 | (1,101,953.94) | (11,097,618.00) | 9,601,171.00 | (1,496,447.00) | 35.8% |
| 9) TOTAL, EXPENDITURES | | | 55,379,966.90 | 103,234,025.39 | 158,613,992.29 | 59,243,800.00 | 117,479,320.00 | 176,723,120.00 | 11.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 2,929,641.57 | 13,870,187.32 | 16,799,828.89 | 3,749,774.00 | (8,373,367.00) | (4,623,593.00) | -127.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 2,000,000.00 | 0.00 | 2,000,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 771,818.22 | 109,734.80 | 881,553.02 | 5,531,975.00 | 152,060.00 | 5,684,035.00 | 544.8% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 1,819,826.00 | 0.00 | 1,819,826.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,283,721.73) | 1,283,721.73 | 0.00 | 1,844,467.00 | (1,844,467.00) | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,764,286.05 | 1,173,986.93 | 2,938,272.98 | (3,687,508.00) | (1,996,527.00) | (5,684,035.00) | -293.4% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 4,693,927.62 | 15,044,174.25 | 19,738,101.87 | 62,266.00 | (10,369,894.00) | (10,307,628.00) | -152.2% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | | | | | | | | |
| | | 9791 | 107,172,203.01 | 38,406,818.30 | 145,579,021.31 | 111,866,130.63 | 53,450,992.55 | 165,317,123.18 | 13.6% |
| 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) | | | | | | | | | |
| | | | 107,172,203.01 | 38,406,818.30 | 145,579,021.31 | 111,866,130.63 | 53,450,992.55 | 165,317,123.18 | 13.6% |
| d) Other Restatements | | | | | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | | | | | |
| | | | 107,172,203.01 | 38,406,818.30 | 145,579,021.31 | 111,866,130.63 | 53,450,992.55 | 165,317,123.18 | 13.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | | | | | |
| | | | 111,866,130.63 | 53,450,992.55 | 165,317,123.18 | 111,928,396.63 | 43,081,098.55 | 155,009,495.18 | -6.2% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | | | | | | | | |
| | | 9711 | 30,000.00 | 0.00 | 30,000.00 | 30,000.00 | 0.00 | 30,000.00 | 0.0% |
| Stores | | | | | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | | | | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | | | | | |
| | | 9740 | 0.00 | 53,450,992.55 | 53,450,992.55 | 0.00 | 43,081,098.55 | 43,081,098.55 | -19.4% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | | | | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | | | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | | | | | | | | |
| | | 9780 | 93,031,451.97 | 0.00 | 93,031,451.97 | 86,663,065.35 | 0.00 | 86,663,065.35 | -6.8% |
| | | 9780 | 700,076.25 | | 700,076.25 | | | | |
| | | 9780 | 11,049,469.39 | | 11,049,469.39 | | | | |
| | | 9780 | 3,657,435.66 | | 3,657,435.66 | | | | |
| | | 9780 | 2,702,538.82 | | 2,702,538.82 | | | | |
| | | 9780 | 9,966,319.05 | | 9,966,319.05 | | | | |
| | | 9780 | 436,632.75 | | 436,632.75 | | | | |
| | | 9780 | 3,064,689.10 | | 3,064,689.10 | | | | |
| | | 9780 | 59,876,182.25 | | 59,876,182.25 | | | | |
| | | 9780 | 789,054.35 | | 789,054.35 | | | | |
| | | 9780 | | | | 1,782,832.00 | | 1,782,832.00 | |
| | | 9780 | | | | 5,983,681.00 | | 5,983,681.00 | |
| | | 9780 | | | | 2,767,152.00 | | 2,767,152.00 | |
| | | 9780 | | | | 2,853,125.00 | | 2,853,125.00 | |
| | | 9780 | | | | 9,014,355.00 | | 9,014,355.00 | |

| 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) | |
| Education Services | 0000 | 9780 | | | | 409,888.00 | | 409,888.00 | |
| Mandated Costs | 0000 | 9780 | | | | 3,382,465.00 | | 3,382,465.00 | |
| Misc. Ending Balances & Reserves | 0000 | 9780 | | | | 58,894,719.00 | | 58,894,719.00 | |
| Unrestricted Lottery | 0000 | 9780 | | | | 787,424.00 | | 787,424.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 3,189,911.49 | 0.00 | 3,189,911.49 | 3,648,144.00 | 0.00 | 3,648,144.00 | 14.4% |
| Unassigned/Unappropriated Amount | | 9790 | 15,614,767.17 | 0.00 | 15,614,767.17 | 21,587,187.28 | 0.00 | 21,587,187.28 | 38.2% |

| 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) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 116,317,025.24 | 43,423,423.57 | 159,740,448.81 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (2,591,276.82) | 0.00 | (2,591,276.82) | | | | |
| b) in Banks | | 9120 | 283,486.72 | 45,037.73 | 328,524.45 | | | | |
| c) in Revolving Cash Account | | 9130 | 30,000.00 | 0.00 | 30,000.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 2,383,005.50 | 15,925,864.11 | 18,308,869.61 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 4,442,014.69 | 2,570,221.00 | 7,012,235.69 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) Lease Receivable | | 9380 | 0.00 | 0.00 | 0.00 | | | | |
| 10) TOTAL, ASSETS | | | 120,864,255.33 | 61,964,546.41 | 182,828,801.74 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 4,955,059.41 | 5,615,989.15 | 10,571,048.56 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 3,660,369.89 | 165,471.76 | 3,825,841.65 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 382,695.40 | 2,732,092.95 | 3,114,788.35 | | | | |
| 6) TOTAL, LIABILITIES | | | 8,998,124.70 | 8,513,553.86 | 17,511,678.56 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 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) | | | 111,866,130.63 | 53,450,992.55 | 165,317,123.18 | | | | |

| 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 SOURCES | | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 16,037,135.00 | 0.00 | 16,037,135.00 | 18,189,610.00 | 0.00 | 18,189,610.00 | 13.4% |
| Education Protection Account State Aid - Current Year | | 8012 | 1,197,578.00 | 0.00 | 1,197,578.00 | 1,727,373.00 | 0.00 | 1,727,373.00 | 44.2% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 86,926.35 | 0.00 | 86,926.35 | 86,926.00 | 0.00 | 86,926.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 15.00 | 0.00 | 15.00 | New |
| County & District Taxes Secured Roll Taxes | | 8041 | 12,266,895.42 | 0.00 | 12,266,895.42 | 12,061,727.00 | 0.00 | 12,061,727.00 | -1.7% |
| Unsecured Roll Taxes | | 8042 | 608,559.23 | 0.00 | 608,559.23 | 603,815.00 | 0.00 | 603,815.00 | -0.8% |
| Prior Years' Taxes | | 8043 | 16,702.62 | 0.00 | 16,702.62 | 6,529.00 | 0.00 | 6,529.00 | -60.9% |
| Supplemental Taxes | | 8044 | 649,606.42 | 0.00 | 649,606.42 | 338,354.00 | 0.00 | 338,354.00 | -47.9% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 3,747,142.61 | 0.00 | 3,747,142.61 | 3,293,024.00 | 0.00 | 3,293,024.00 | -12.1% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 841,715.64 | 0.00 | 841,715.64 | 800,395.00 | 0.00 | 800,395.00 | -4.9% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Receipt from Co. Board of Sup. | | 8070 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 35,452,261.29 | 0.00 | 35,452,261.29 | 37,107,768.00 | 0.00 | 37,107,768.00 | 4.7% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 193,267.00 | | 193,267.00 | 852,745.00 | | 852,745.00 | 341.2% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | (1,197,578.00) | 0.00 | (1,197,578.00) | (1,727,373.00) | 0.00 | (1,727,373.00) | 44.2% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | (4,821,657.00) | 4,821,657.00 | 0.00 | (4,549,902.00) | 4,549,902.00 | 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% |
| TOTAL, LCFF SOURCES | | | 29,626,293.29 | 4,821,657.00 | 34,447,950.29 | 31,683,238.00 | 4,549,902.00 | 36,233,140.00 | 5.2% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 1,596,502.00 | 1,596,502.00 | 0.00 | 1,480,322.00 | 1,480,322.00 | -7.3% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 1,490,431.07 | 1,490,431.07 | 0.00 | 1,105,715.00 | 1,105,715.00 | -25.8% |
| Child Nutrition Programs | | 8220 | 0.00 | 188,946.37 | 188,946.37 | 0.00 | 134,056.00 | 134,056.00 | -29.1% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 1,009,602.04 | 1,009,602.04 | | 1,138,865.00 | 1,138,865.00 | 12.8% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 330,726.76 | 330,726.76 | | 372,468.00 | 372,468.00 | 12.6% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 58,655.00 | 58,655.00 | | 58,655.00 | 58,655.00 | 0.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|--|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 48,631.14 | 48,631.14 | | 61,313.00 | 61,313.00 | 26.1% |
| 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, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290 | | 5,006,565.26 | 5,006,565.26 | | 6,025,621.00 | 6,025,621.00 | 20.4% |
| Career and Technical Education | 3500-3599 | 8290 | | 20,000.00 | 20,000.00 | | 20,000.00 | 20,000.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 6,334,925.00 | 6,334,925.00 | 0.00 | 5,464,378.00 | 5,464,378.00 | -13.7% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 16,084,984.64 | 16,084,984.64 | 0.00 | 15,861,393.00 | 15,861,393.00 | -1.4% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | | 4,177,813.00 | 4,177,813.00 | | 3,402,665.00 | 3,402,665.00 | -18.6% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 4,320,065.00 | 265,730.00 | 4,585,795.00 | 4,774,087.00 | 265,730.00 | 5,039,817.00 | 9.9% |
| All Other State Apportionments - Prior Years | All Other | 8319 | (288,414.00) | 0.00 | (288,414.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 102,905.09 | 102,905.09 | 0.00 | 40,648.00 | 40,648.00 | -60.5% |
| Mandated Costs Reimbursements | | 8550 | 234,818.00 | 0.00 | 234,818.00 | 276,297.00 | 0.00 | 276,297.00 | 17.7% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 418,134.16 | 198,253.16 | 616,387.32 | 297,041.00 | 118,452.00 | 415,493.00 | -32.6% |
| 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 | | 2,613,767.78 | 2,613,767.78 | | 3,906,375.00 | 3,906,375.00 | 49.5% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|------------------------------|--------------|---------------------------|----------------------|---------------------------|---------------------|----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Drug/Alcohol/Tobacco Funds | 6650, 6680, 6685, 6690, 6695 | 8590 | | 345,808.56 | 345,808.56 | | 312,042.00 | 312,042.00 | -9.8% |
| 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 | | 14,325.20 | 14,325.20 | | 0.00 | 0.00 | -100.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 94,654.96 | 28,478,370.53 | 28,573,025.49 | 115,211.00 | 15,300,751.00 | 15,415,962.00 | -46.0% |
| TOTAL, OTHER STATE REVENUE | | | 4,779,258.12 | 36,196,973.32 | 40,976,231.44 | 5,462,636.00 | 23,346,663.00 | 28,809,299.00 | -29.7% |

| 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) | |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 327,186.72 | 327,186.72 | 0.00 | 252,126.00 | 252,126.00 | -22.9% |
| 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 | 17,900.01 | 0.00 | 17,900.01 | 0.00 | 0.00 | 0.00 | -100.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 35.85 | 35.85 | 0.00 | 27,000.00 | 27,000.00 | 75213.8% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 3,085,284.40 | 0.00 | 3,085,284.40 | 3,345,485.00 | 0.00 | 3,345,485.00 | 8.4% |
| Interest | | 8660 | (1,871,882.31) | 17,767.20 | (1,854,115.11) | 632,158.00 | 15,744.00 | 647,902.00 | -134.9% |
| 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 | 2,732,379.58 | 439,203.88 | 3,171,583.46 | 2,919,069.00 | 379,835.00 | 3,298,904.00 | 4.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 12,057,961.98 | 25,445,227.29 | 37,503,189.27 | 9,657,097.00 | 23,482,919.00 | 33,140,016.00 | -11.6% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-----------------------|---------------------------|----------------------|-----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 7,882,413.40 | 6,597,226.71 | 14,479,640.11 | 9,293,891.00 | 6,844,918.00 | 16,138,809.00 | 11.5% |
| 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 | | 27,173,950.10 | 27,173,950.10 | | 34,345,453.00 | 34,345,453.00 | 26.4% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 23,904,057.06 | 60,000,597.75 | 83,904,654.81 | 25,847,700.00 | 65,347,995.00 | 91,195,695.00 | 8.7% |
| TOTAL, REVENUES | | | 58,309,608.47 | 117,104,212.71 | 175,413,821.18 | 62,993,574.00 | 109,105,953.00 | 172,099,527.00 | -1.9% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------------|---------------------------|----------------------|----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 5,664,127.93 | 13,511,748.08 | 19,175,876.01 | 5,624,002.00 | 13,570,614.00 | 19,194,616.00 | 0.1% |
| Certificated Pupil Support Salaries | | 1200 | 82,310.41 | 1,823,595.15 | 1,905,905.56 | 108,631.00 | 1,798,364.00 | 1,906,995.00 | 0.1% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 3,686,058.87 | 6,412,345.54 | 10,098,404.41 | 3,554,915.00 | 6,283,828.00 | 9,838,743.00 | -2.6% |
| Other Certificated Salaries | | 1900 | 10,281.25 | 1,079,806.75 | 1,090,088.00 | 0.00 | 133,006.00 | 133,006.00 | -87.8% |
| TOTAL, CERTIFICATED SALARIES | | | 9,442,778.46 | 22,827,495.52 | 32,270,273.98 | 9,287,548.00 | 21,785,812.00 | 31,073,360.00 | -3.7% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 7,348,624.92 | 7,348,624.92 | 0.00 | 10,057,002.00 | 10,057,002.00 | 36.9% |
| Classified Support Salaries | | 2200 | 1,326,809.23 | 790,410.88 | 2,117,220.11 | 1,714,883.00 | 1,118,918.00 | 2,833,801.00 | 33.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 7,037,795.18 | 4,604,278.35 | 11,642,073.53 | 7,235,134.00 | 5,952,437.00 | 13,187,571.00 | 13.3% |
| Clerical, Technical and Office Salaries | | 2400 | 7,566,651.36 | 5,306,809.18 | 12,873,460.54 | 7,868,004.00 | 6,017,558.00 | 13,885,562.00 | 7.9% |
| Other Classified Salaries | | 2900 | 1,019,076.13 | 9,671,460.93 | 10,690,537.06 | 1,114,145.00 | 8,039,881.00 | 9,154,026.00 | -14.4% |
| TOTAL, CLASSIFIED SALARIES | | | 16,950,331.90 | 27,721,584.26 | 44,671,916.16 | 17,932,166.00 | 31,185,796.00 | 49,117,962.00 | 10.0% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 1,488,763.43 | 5,794,149.77 | 7,282,913.20 | 1,824,870.00 | 6,446,867.00 | 8,271,737.00 | 13.6% |
| PERS | | 3201-3202 | 3,434,245.09 | 5,237,229.30 | 8,671,474.39 | 4,305,578.00 | 7,294,395.00 | 11,599,973.00 | 33.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,307,633.06 | 2,373,276.79 | 3,680,909.85 | 1,397,131.00 | 2,643,667.00 | 4,040,798.00 | 9.8% |
| Health and Welfare Benefits | | 3401-3402 | 3,361,474.76 | 5,220,561.99 | 8,582,036.75 | 3,718,948.00 | 6,126,850.00 | 9,845,798.00 | 14.7% |
| Unemployment Insurance | | 3501-3502 | 133,052.87 | 243,664.71 | 376,717.58 | 135,031.00 | 263,352.00 | 398,383.00 | 5.8% |
| Workers' Compensation | | 3601-3602 | 452,220.23 | 865,950.30 | 1,318,170.53 | 466,299.00 | 907,266.00 | 1,373,565.00 | 4.2% |
| OPEB, Allocated | | 3701-3702 | 133,130.09 | 257,893.34 | 391,023.43 | 135,817.00 | 264,059.00 | 399,876.00 | 2.3% |
| OPEB, Active Employees | | 3751-3752 | 351,234.24 | 541,178.07 | 892,412.31 | 378,335.00 | 624,991.00 | 1,003,326.00 | 12.4% |
| Other Employee Benefits | | 3901-3902 | 31,445.87 | 3.81 | 31,449.68 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 10,693,199.64 | 20,533,908.08 | 31,227,107.72 | 12,362,009.00 | 24,571,447.00 | 36,933,456.00 | 18.3% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 36,046.00 | 36,046.00 | New |
| Books and Other Reference Materials | | 4200 | 5,762.43 | 155,553.79 | 161,316.22 | 43,657.00 | 101,494.00 | 145,151.00 | -10.0% |
| Materials and Supplies | | 4300 | 1,191,169.95 | 1,833,236.49 | 3,024,406.44 | 1,813,126.00 | 2,682,439.00 | 4,495,565.00 | 48.6% |

| 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 | 313,940.44 | 969,826.70 | 1,283,767.14 | 488,949.00 | 776,540.00 | 1,265,489.00 | -1.4% |
| Food | | 4700 | 5,930.15 | 36,326.99 | 42,257.14 | 7,000.00 | 43,000.00 | 50,000.00 | 18.3% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,516,802.97 | 2,994,943.97 | 4,511,746.94 | 2,352,732.00 | 3,639,519.00 | 5,992,251.00 | 32.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 4,733,091.03 | 5,714,497.86 | 10,447,588.89 | 5,529,648.00 | 10,276,651.00 | 15,806,299.00 | 51.3% |
| Travel and Conferences | | 5200 | 189,525.12 | 606,299.30 | 795,824.42 | 417,134.00 | 1,279,896.00 | 1,697,030.00 | 113.2% |
| Dues and Memberships | | 5300 | 118,504.70 | 68,931.85 | 187,436.55 | 137,155.00 | 78,515.00 | 215,670.00 | 15.1% |
| Insurance | | 5400 - 5450 | 281,077.92 | 162,391.62 | 443,469.54 | 297,221.00 | 193,247.00 | 490,468.00 | 10.6% |
| Operations and Housekeeping Services | | 5500 | 884,137.50 | 280,011.15 | 1,164,148.65 | 1,041,457.00 | 440,374.00 | 1,481,831.00 | 27.3% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,997,780.15 | 2,854,217.97 | 4,851,998.12 | 3,028,075.00 | 2,700,507.00 | 5,728,582.00 | 18.1% |
| Transfers of Direct Costs | | 5710 | (2,219,888.33) | 2,219,888.33 | 0.00 | (2,392,052.00) | 2,392,052.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (4,548.48) | 15,789.47 | 11,240.99 | (4,000.00) | 15,789.00 | 11,789.00 | 4.9% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 7,537,853.43 | 7,627,262.89 | 15,165,116.32 | 9,024,705.00 | 8,709,580.00 | 17,734,285.00 | 16.9% |
| Communications | | 5900 | 247,613.66 | 260,167.74 | 507,781.40 | 1,219,394.00 | 323,371.00 | 1,542,765.00 | 203.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 13,765,146.70 | 19,809,458.18 | 33,574,604.88 | 18,298,737.00 | 26,409,982.00 | 44,708,719.00 | 33.2% |

| 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) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 1,154,700.09 | 0.00 | 1,154,700.09 | 1,465,216.00 | 0.00 | 1,465,216.00 | 26.9% |
| Buildings and Improvements of Buildings | | 6200 | 7,673,486.29 | 316,706.33 | 7,990,192.62 | 7,935,554.00 | 0.00 | 7,935,554.00 | -0.7% |
| 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 | 67,359.42 | 417,779.06 | 485,138.48 | 130,059.00 | 79,637.00 | 209,696.00 | -56.8% |
| Equipment Replacement | | 6500 | 81,145.00 | 0.00 | 81,145.00 | 115,000.00 | 0.00 | 115,000.00 | 41.7% |
| Lease Assets | | 6600 | 1,819,826.00 | 0.00 | 1,819,826.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, CAPITAL OUTLAY | | | 10,796,516.80 | 734,485.39 | 11,531,002.19 | 9,645,829.00 | 79,637.00 | 9,725,466.00 | -15.7% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 97,992.06 | 22,344.36 | 120,336.42 | 73,372.00 | 15,936.00 | 89,308.00 | -25.8% |
| Other Debt Service - Principal | | 7439 | 1,613,542.11 | 195,415.83 | 1,808,957.94 | 389,025.00 | 190,020.00 | 579,045.00 | -68.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,711,534.17 | 217,760.19 | 1,929,294.36 | 462,397.00 | 205,956.00 | 668,353.00 | -65.4% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (8,394,389.80) | 8,394,389.80 | 0.00 | (9,601,171.00) | 9,601,171.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (1,101,953.94) | 0.00 | (1,101,953.94) | (1,496,447.00) | 0.00 | (1,496,447.00) | 35.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (9,496,343.74) | 8,394,389.80 | (1,101,953.94) | (11,097,618.00) | 9,601,171.00 | (1,496,447.00) | 35.8% |
| TOTAL, EXPENDITURES | | | 55,379,966.90 | 103,234,025.39 | 158,613,992.29 | 59,243,800.00 | 117,479,320.00 | 176,723,120.00 | 11.4% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 2,000,000.00 | 0.00 | 2,000,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 2,000,000.00 | 0.00 | 2,000,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 771,818.22 | 0.00 | 771,818.22 | 57,243.00 | 0.00 | 57,243.00 | -92.6% |
| 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 | 109,734.80 | 109,734.80 | 5,474,732.00 | 152,060.00 | 5,626,792.00 | 5027.6% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 771,818.22 | 109,734.80 | 881,553.02 | 5,531,975.00 | 152,060.00 | 5,684,035.00 | 544.8% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 1,819,826.00 | 0.00 | 1,819,826.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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% |
| (c) TOTAL, SOURCES | | | 1,819,826.00 | 0.00 | 1,819,826.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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 Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (5,926,943.90) | 5,926,943.90 | 0.00 | (6,351,244.00) | 6,351,244.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 4,643,222.17 | (4,643,222.17) | 0.00 | 8,195,711.00 | (8,195,711.00) | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (1,283,721.73) | 1,283,721.73 | 0.00 | 1,844,467.00 | (1,844,467.00) | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 1,764,286.05 | 1,173,986.93 | 2,938,272.98 | (3,687,508.00) | (1,996,527.00) | (5,684,035.00) | -293.4% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|----------------|------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 29,626,293.29 | 4,821,657.00 | 34,447,950.29 | 31,683,238.00 | 4,549,902.00 | 36,233,140.00 | 5.2% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 16,084,984.64 | 16,084,984.64 | 0.00 | 15,861,393.00 | 15,861,393.00 | -1.4% |
| 3) Other State Revenue | | 8300-8599 | 4,779,258.12 | 36,196,973.32 | 40,976,231.44 | 5,462,636.00 | 23,346,663.00 | 28,809,299.00 | -29.7% |
| 4) Other Local Revenue | | 8600-8799 | 23,904,057.06 | 60,000,597.75 | 83,904,654.81 | 25,847,700.00 | 65,347,995.00 | 91,195,695.00 | 8.7% |
| 5) TOTAL, REVENUES | | | 58,309,608.47 | 117,104,212.71 | 175,413,821.18 | 62,993,574.00 | 109,105,953.00 | 172,099,527.00 | -1.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 12,257,162.91 | 34,757,842.97 | 47,015,005.88 | 13,551,319.00 | 44,404,711.00 | 57,956,030.00 | 23.3% |
| 2) Instruction - Related Services | 2000-2999 | | 10,661,051.35 | 29,256,560.04 | 39,917,611.39 | 11,885,045.00 | 33,362,359.00 | 45,247,404.00 | 13.4% |
| 3) Pupil Services | 3000-3999 | | 7,130,574.16 | 9,182,716.01 | 16,313,290.17 | 8,857,521.00 | 10,324,836.00 | 19,182,357.00 | 17.6% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 2,467,959.94 | 4,641,128.29 | 7,109,088.23 | 3,208,933.00 | 6,379,252.00 | 9,588,185.00 | 34.9% |
| 7) General Administration | 7000-7999 | | 9,650,405.71 | 21,131,872.07 | 30,782,277.78 | 7,080,917.00 | 18,953,840.00 | 26,034,757.00 | -15.4% |
| 8) Plant Services | 8000-8999 | | 11,501,278.66 | 4,046,145.82 | 15,547,424.48 | 14,197,668.00 | 3,848,366.00 | 18,046,034.00 | 16.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,711,534.17 | 217,760.19 | 1,929,294.36 | 462,397.00 | 205,956.00 | 668,353.00 | -65.4% |
| 10) TOTAL, EXPENDITURES | | | 55,379,966.90 | 103,234,025.39 | 158,613,992.29 | 59,243,800.00 | 117,479,320.00 | 176,723,120.00 | 11.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 2,929,641.57 | 13,870,187.32 | 16,799,828.89 | 3,749,774.00 | (8,373,367.00) | (4,623,593.00) | -127.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 2,000,000.00 | 0.00 | 2,000,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 771,818.22 | 109,734.80 | 881,553.02 | 5,531,975.00 | 152,060.00 | 5,684,035.00 | 544.8% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 1,819,826.00 | 0.00 | 1,819,826.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,283,721.73) | 1,283,721.73 | 0.00 | 1,844,467.00 | (1,844,467.00) | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,764,286.05 | 1,173,986.93 | 2,938,272.98 | (3,687,508.00) | (1,996,527.00) | (5,684,035.00) | -293.4% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 4,693,927.62 | 15,044,174.25 | 19,738,101.87 | 62,266.00 | (10,369,894.00) | (10,307,628.00) | -152.2% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 107,172,203.01 | 38,406,818.30 | 145,579,021.31 | 111,866,130.63 | 53,450,992.55 | 165,317,123.18 | 13.6% |
| 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) | | | 107,172,203.01 | 38,406,818.30 | 145,579,021.31 | 111,866,130.63 | 53,450,992.55 | 165,317,123.18 | 13.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 107,172,203.01 | 38,406,818.30 | 145,579,021.31 | 111,866,130.63 | 53,450,992.55 | 165,317,123.18 | 13.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 111,866,130.63 | 53,450,992.55 | 165,317,123.18 | 111,928,396.63 | 43,081,098.55 | 155,009,495.18 | -6.2% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 30,000.00 | 0.00 | 30,000.00 | 30,000.00 | 0.00 | 30,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 53,450,992.55 | 53,450,992.55 | 0.00 | 43,081,098.55 | 43,081,098.55 | -19.4% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 93,031,451.97 | 0.00 | 93,031,451.97 | 86,663,065.35 | 0.00 | 86,663,065.35 | -6.8% |
| Court/Community Schools | 0000 | 9780 | 700,076.25 | | 700,076.25 | | | | |
| Buildings | 0000 | 9780 | 11,049,469.39 | | 11,049,469.39 | | | | |
| Ed-Join | 0000 | 9780 | 3,657,435.66 | | 3,657,435.66 | | | | |
| Apprenticeship | 0000 | 9780 | 2,702,538.82 | | 2,702,538.82 | | | | |
| Deferred Maintenance | 0000 | 9780 | 9,966,319.05 | | 9,966,319.05 | | | | |
| Education Services | 0000 | 9780 | 436,632.75 | | 436,632.75 | | | | |
| Mandated Costs | 0000 | 9780 | 3,064,689.10 | | 3,064,689.10 | | | | |
| Misc. Ending Balances & Reserves | 0000 | 9780 | 59,876,182.25 | | 59,876,182.25 | | | | |
| Lottery | 0000 | 9780 | 789,054.35 | | 789,054.35 | | | | |
| Court/Community Schools | 0000 | 9780 | | | | 1,782,832.00 | | 1,782,832.00 | |
| Buildings | 0000 | 9780 | | | | 5,983,681.00 | | 5,983,681.00 | |
| Ed-Join | 0000 | 9780 | | | | 2,767,152.00 | | 2,767,152.00 | |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Apprenticeship | 0000 | 9780 | | | | 2,853,125.00 | | 2,853,125.00 | |
| Deferred Maintenance | 0000 | 9780 | | | | 9,014,355.00 | | 9,014,355.00 | |
| Education Services | 0000 | 9780 | | | | 409,888.00 | | 409,888.00 | |
| Mandated Costs | 0000 | 9780 | | | | 3,382,465.00 | | 3,382,465.00 | |
| Misc. Ending Balances & Reserves | 0000 | 9780 | | | | 58,894,719.00 | | 58,894,719.00 | |
| Unrestricted Lottery | 0000 | 9780 | | | | 787,424.00 | | 787,424.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 3,189,911.49 | 0.00 | 3,189,911.49 | 3,648,144.00 | 0.00 | 3,648,144.00 | 14.4% |
| Unassigned/Unappropriated Amount | | 9790 | 15,614,767.17 | 0.00 | 15,614,767.17 | 21,587,187.28 | 0.00 | 21,587,187.28 | 38.2% |

| Resource | Description | 2021-22 Unaudited Actuals | 2022-23 Budget |
|----------------------------------|---|--------------------------------------|---------------------------|
| 6266 | Educator Effectiveness, FY 2021-22 | 1,654,397.19 | 2,424,344.19 |
| 6300 | Lottery: Instructional Materials | 918,632.14 | 963,559.14 |
| 6355 | Direct Support Professional Training Program | 29,890.89 | 29,890.89 |
| 6500 | Special Education | 22,824,421.94 | 23,494,558.94 |
| 6536 | Special Ed: Dispute Prevention and Dispute Resolution | 1,045,238.59 | 823,698.59 |
| 6537 | Special Ed: Learning Recovery Support | 193,336.98 | 52,485.98 |
| 6546 | Mental Health-Related Services | 907,349.91 | 390,729.91 |
| 7028 | Child Nutrition: Kitchen Infrastructure Upgrade Funds | 71,684.00 | 71,684.00 |
| 7029 | Child Nutrition: Food Service Staff Training Funds | 2,189.00 | 2,189.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 72,218.00 | 72,218.00 |
| 7412 | A-G Access/Success Grant | 263,529.00 | 263,529.00 |
| 7413 | A-G Learning Loss Mitigation Grant | 98,796.00 | 98,796.00 |
| 7425 | Expanded Learning Opportunities (ELO) Grant | 86,927.54 | 86,927.54 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta | 8,043,789.80 | 28,455.80 |
| 9010 | Other Restricted Local | 17,238,591.57 | 14,278,031.57 |
| Total, Restricted Balance | | 53,450,992.55 | 43,081,098.55 |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 28,998,941.00 | 30,953,768.00 | 6.7% |
| 2) Federal Revenue | | 8100-8299 | 2,411,534.47 | 2,413,608.00 | 0.1% |
| 3) Other State Revenue | | 8300-8599 | 2,771,165.44 | 1,933,830.00 | -30.2% |
| 4) Other Local Revenue | | 8600-8799 | (61,622.20) | 66,632.00 | -208.1% |
| 5) TOTAL, REVENUES | | | 34,120,018.71 | 35,367,838.00 | 3.7% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 11,144,889.99 | 11,202,643.00 | 0.5% |
| 2) Classified Salaries | | 2000-2999 | 3,622,692.77 | 3,657,510.00 | 1.0% |
| 3) Employee Benefits | | 3000-3999 | 6,747,316.02 | 7,373,950.00 | 9.3% |
| 4) Books and Supplies | | 4000-4999 | 1,226,016.26 | 1,163,384.00 | -5.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 9,351,869.76 | 10,784,250.00 | 15.3% |
| 6) Capital Outlay | | 6000-6999 | 67,361.84 | 317,734.00 | 371.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 238,864.09 | 248,959.00 | 4.2% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 243,539.14 | 251,130.00 | 3.1% |
| 9) TOTAL, EXPENDITURES | | | 32,642,549.87 | 34,999,560.00 | 7.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,477,468.84 | 368,278.00 | -75.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 109,734.80 | 152,060.00 | 38.6% |
| b) Transfers Out | | 7600-7629 | 2,000,000.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,890,265.20) | 152,060.00 | -108.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (412,796.36) | 520,338.00 | -226.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,008,320.64 | 8,595,524.28 | -4.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,008,320.64 | 8,595,524.28 | -4.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,008,320.64 | 8,595,524.28 | -4.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,595,524.28 | 9,115,862.28 | 6.1% |
| 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 | | | 1,454,092.96 | 1,285,945.96 | -11.6% |
| 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 | 7,141,431.32 | 7,829,916.32 | 9.6% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 16,129,706.32 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (268,720.91) | | |
| 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 | 1,727,576.99 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 1,008,783.06 | | |
| 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 | | | 18,597,345.46 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 5,143,906.93 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 4,630,456.89 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 227,457.36 | | |
| 6) TOTAL, LIABILITIES | | | 10,001,821.18 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2) | | | 8,595,524.28 | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|--|--------------|------------------------------|----------------------|-----------------------|
| LCFF SOURCES | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 11,781,209.00 | 18,705,665.00 | 58.8% |
| Education Protection Account State Aid - Current Year | | 8012 | 11,890,025.00 | 6,635,920.00 | -44.2% |
| State Aid - Prior Years | | 8019 | (105,856.00) | 0.00 | -100.0% |
| LCFF Transfers | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 1,004,311.00 | 874,628.00 | -12.9% |
| 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 | 4,429,252.00 | 4,737,555.00 | 7.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 28,998,941.00 | 30,953,768.00 | 6.7% |
| FEDERAL REVENUE | | | | | |
| 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 | 336,237.00 | 351,448.00 | 4.5% |
| 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 | 182,858.28 | 207,483.00 | 13.5% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 1,892,439.19 | 1,854,677.00 | -2.0% |
| TOTAL, FEDERAL REVENUE | | | 2,411,534.47 | 2,413,608.00 | 0.1% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| 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 | 103,882.00 | 105,790.00 | 1.8% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 588,109.44 | 595,762.00 | 1.3% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.0% |
| 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 | 2,079,174.00 | 1,232,278.00 | -40.7% |
| TOTAL, OTHER STATE REVENUE | | | 2,771,165.44 | 1,933,830.00 | -30.2% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| 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 | (229,066.91) | 33,799.00 | -114.8% |
| 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 | 167,444.71 | 32,833.00 | -80.4% |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| 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% |
| TOTAL, OTHER LOCAL REVENUE | | | (61,622.20) | 66,632.00 | -208.1% |
| TOTAL, REVENUES | | | 34,120,018.71 | 35,367,838.00 | 3.7% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 9,869,202.29 | 9,872,583.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 186,485.93 | 282,478.00 | 51.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,089,201.77 | 1,047,582.00 | -3.8% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 11,144,889.99 | 11,202,643.00 | 0.5% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 138,586.96 | 178,000.00 | 28.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 596,441.37 | 586,797.00 | -1.6% |
| Clerical, Technical and Office Salaries | | 2400 | 1,621,391.60 | 1,801,694.00 | 11.1% |
| Other Classified Salaries | | 2900 | 1,266,272.84 | 1,091,019.00 | -13.8% |
| TOTAL, CLASSIFIED SALARIES | | | 3,622,692.77 | 3,657,510.00 | 1.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 2,871,658.89 | 3,183,282.00 | 10.9% |
| PERS | | 3201-3202 | 795,126.83 | 970,539.00 | 22.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 436,992.70 | 445,249.00 | 1.9% |
| Health and Welfare Benefits | | 3401-3402 | 2,032,948.97 | 2,149,224.00 | 5.7% |
| Unemployment Insurance | | 3501-3502 | 73,305.05 | 74,423.00 | 1.5% |
| Workers' Compensation | | 3601-3602 | 252,945.80 | 254,523.00 | 0.6% |
| OPEB, Allocated | | 3701-3702 | 73,186.67 | 74,300.00 | 1.5% |
| OPEB, Active Employees | | 3751-3752 | 211,151.11 | 222,410.00 | 5.3% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 6,747,316.02 | 7,373,950.00 | 9.3% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 178,747.90 | 191,747.00 | 7.3% |
| Materials and Supplies | | 4300 | 944,778.28 | 879,257.00 | -6.9% |
| Noncapitalized Equipment | | 4400 | 102,490.08 | 92,380.00 | -9.9% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,226,016.26 | 1,163,384.00 | -5.1% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 92,090.50 | 97,272.00 | 5.6% |
| Travel and Conferences | | 5200 | 59,974.52 | 137,456.00 | 129.2% |
| Dues and Memberships | | 5300 | 15,524.56 | 23,973.00 | 54.4% |
| Insurance | | 5400-5450 | 157,410.04 | 155,343.00 | -1.3% |
| Operations and Housekeeping Services | | 5500 | 594,355.60 | 695,063.00 | 16.9% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 3,045,051.89 | 3,307,073.00 | 8.6% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (11,240.99) | (11,789.00) | 4.9% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 5,281,190.30 | 6,211,356.00 | 17.6% |
| Communications | | 5900 | 117,513.34 | 168,503.00 | 43.4% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 9,351,869.76 | 10,784,250.00 | 15.3% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 300,000.00 | New |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 67,361.84 | 17,734.00 | -73.7% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 67,361.84 | 317,734.00 | 371.7% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| 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 | 15,316.96 | 22,924.00 | 49.7% |
| Other Debt Service - Principal | | 7439 | 223,547.13 | 226,035.00 | 1.1% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 238,864.09 | 248,959.00 | 4.2% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 243,539.14 | 251,130.00 | 3.1% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 243,539.14 | 251,130.00 | 3.1% |
| TOTAL, EXPENDITURES | | | 32,642,549.87 | 34,999,560.00 | 7.2% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 109,734.80 | 152,060.00 | 38.6% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 109,734.80 | 152,060.00 | 38.6% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 2,000,000.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 2,000,000.00 | 0.00 | -100.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (1,890,265.20) | 152,060.00 | -108.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 28,998,941.00 | 30,953,768.00 | 6.7% |
| 2) Federal Revenue | | 8100-8299 | 2,411,534.47 | 2,413,608.00 | 0.1% |
| 3) Other State Revenue | | 8300-8599 | 2,771,165.44 | 1,933,830.00 | -30.2% |
| 4) Other Local Revenue | | 8600-8799 | (61,622.20) | 66,632.00 | -208.1% |
| 5) TOTAL, REVENUES | | | 34,120,018.71 | 35,367,838.00 | 3.7% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 19,734,754.22 | 21,000,425.00 | 6.4% |
| 2) Instruction - Related Services | 2000-2999 | | 8,050,331.40 | 5,309,813.00 | -34.0% |
| 3) Pupil Services | 3000-3999 | | 1,442,221.87 | 1,942,569.00 | 34.7% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 921,083.20 | 3,762,828.00 | 308.5% |
| 8) Plant Services | 8000-8999 | | 2,255,295.09 | 2,734,966.00 | 21.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 238,864.09 | 248,959.00 | 4.2% |
| 10) TOTAL, EXPENDITURES | | | 32,642,549.87 | 34,999,560.00 | 7.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 1,477,468.84 | 368,278.00 | -75.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 109,734.80 | 152,060.00 | 38.6% |
| b) Transfers Out | | 7600-7629 | 2,000,000.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,890,265.20) | 152,060.00 | -108.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (412,796.36) | 520,338.00 | -226.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,008,320.64 | 8,595,524.28 | -4.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,008,320.64 | 8,595,524.28 | -4.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,008,320.64 | 8,595,524.28 | -4.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,595,524.28 | 9,115,862.28 | 6.1% |
| 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 | | | 1,454,092.96 | 1,285,945.96 | -11.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 7,141,431.32 | 7,829,916.32 | 9.6% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Unaudited Actuals | 2022-23 Budget |
|----------------------------------|--|--------------------------------------|---------------------------|
| 6266 | Educator Effectiveness, FY 2021-22 | 471,837.34 | 418,585.34 |
| 6300 | Lottery: Instructional Materials | 285,742.18 | 333,389.18 |
| 7412 | A-G Access/Success Grant | 311,083.00 | 311,083.00 |
| 7413 | A-G Learning Loss Mitigation Grant | 150,000.00 | 150,000.00 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessio | 183,858.00 | 53,734.00 |
| 9010 | Other Restricted Local | 51,572.44 | 19,154.44 |
| Total, Restricted Balance | | 1,454,092.96 | 1,285,945.96 |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 12,806,070.61 | 12,572,844.00 | -1.8% |
| 3) Other State Revenue | | 8300-8599 | 56,383,463.56 | 52,535,342.00 | -6.8% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 69,189,534.17 | 65,108,186.00 | -5.9% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 69,189,534.17 | 65,108,186.00 | -5.9% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 69,189,534.17 | 65,108,186.00 | -5.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 222,930.27 | | |
| 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 | 17,220,926.24 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 200.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 17,444,056.51 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 17,444,056.51 | | |
| 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 | | | 17,444,056.51 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Pass-Through Revenues from Federal Sources | | | | | |
| | | 8287 | 12,806,070.61 | 12,572,844.00 | -1.8% |
| TOTAL, FEDERAL REVENUE | | | 12,806,070.61 | 12,572,844.00 | -1.8% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| Special Education Master Plan Current Year | 6500 | 8311 | 45,202,216.56 | 47,847,768.00 | 5.9% |
| Prior Years | 6500 | 8319 | 1,112,019.00 | 0.00 | -100.0% |
| 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% |
| Pass-Through Revenues from State Sources | | 8587 | 10,069,228.00 | 4,687,574.00 | -53.4% |
| TOTAL, OTHER STATE REVENUE | | | 56,383,463.56 | 52,535,342.00 | -6.8% |
| OTHER LOCAL REVENUE | | | | | |
| 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 | | | | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | | 8793 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 69,189,534.17 | 65,108,186.00 | -5.9% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 18,539,553.61 | 14,092,438.00 | -24.0% |
| To County Offices | | 7212 | 4,335,745.00 | 3,167,980.00 | -26.9% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 19,196,171.75 | 14,367,746.00 | -25.2% |
| To County Offices | 6500 | 7222 | 27,118,063.81 | 33,480,022.00 | 23.5% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.0% |
| 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% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 69,189,534.17 | 65,108,186.00 | -5.9% |
| TOTAL, EXPENDITURES | | | 69,189,534.17 | 65,108,186.00 | -5.9% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 12,806,070.61 | 12,572,844.00 | -1.8% |
| 3) Other State Revenue | | 8300-8599 | 56,383,463.56 | 52,535,342.00 | -6.8% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 69,189,534.17 | 65,108,186.00 | -5.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 69,189,534.17 | 65,108,186.00 | -5.9% |
| 10) TOTAL, EXPENDITURES | | | 69,189,534.17 | 65,108,186.00 | -5.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 82,208.00 | 85,732.00 | 4.3% |
| 4) Other Local Revenue | | 8600-8799 | 433,389.28 | 500.00 | -99.9% |
| 5) TOTAL, REVENUES | | | 515,597.28 | 86,232.00 | -83.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 220,663.45 | 225,221.00 | 2.1% |
| 2) Classified Salaries | | 2000-2999 | 51,263.09 | 55,694.00 | 8.6% |
| 3) Employee Benefits | | 3000-3999 | 139,512.92 | 149,948.00 | 7.5% |
| 4) Books and Supplies | | 4000-4999 | 15,591.23 | 12,798.00 | -17.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 11,627.18 | 16,569.00 | 42.5% |
| 6) Capital Outlay | | 6000-6999 | 25,499.91 | 50,000.00 | 96.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 1,757.76 | 1,759.00 | 0.1% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 42,018.49 | 48,975.00 | 16.6% |
| 9) TOTAL, EXPENDITURES | | | 507,934.03 | 560,964.00 | 10.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 7,663.25 | (474,732.00) | -6294.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 474,732.00 | 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 | 474,732.00 | New |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 7,663.25 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 60,639.05 | 68,302.30 | 12.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 60,639.05 | 68,302.30 | 12.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 60,639.05 | 68,302.30 | 12.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 68,302.30 | 68,302.30 | 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 | | | 68,302.30 | 68,302.30 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 179,618.03 | | |
| 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 | 432,716.31 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 316.00 | | |
| 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 | | | 612,650.34 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 26,741.27 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 517,606.77 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 544,348.04 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2) | | | 68,302.30 | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | | | | |
| | | 8285 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | | | | |
| | | 8287 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | | | | |
| | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 58,272.00 | 61,738.00 | 5.9% |
| All Other State Revenue | All Other | 8590 | 23,936.00 | 23,994.00 | 0.2% |
| TOTAL, OTHER STATE REVENUE | | | 82,208.00 | 85,732.00 | 4.3% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 433,389.28 | 500.00 | -99.9% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 433,389.28 | 500.00 | -99.9% |
| TOTAL, REVENUES | | | 515,597.28 | 86,232.00 | -83.3% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 191,010.82 | 196,960.00 | 3.1% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 29,652.63 | 28,261.00 | -4.7% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 220,663.45 | 225,221.00 | 2.1% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 16,980.77 | 16,432.00 | -3.2% |
| Clerical, Technical and Office Salaries | | 2400 | 34,282.32 | 39,262.00 | 14.5% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 51,263.09 | 55,694.00 | 8.6% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 60,375.66 | 67,011.00 | 11.0% |
| PERS | | 3201-3202 | 11,151.78 | 14,128.00 | 26.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 6,987.55 | 7,393.00 | 5.8% |
| Health and Welfare Benefits | | 3401-3402 | 48,670.69 | 48,730.00 | 0.1% |
| Unemployment Insurance | | 3501-3502 | 1,323.30 | 1,406.00 | 6.2% |
| Workers' Compensation | | 3601-3602 | 4,657.68 | 4,810.00 | 3.3% |
| OPEB, Allocated | | 3701-3702 | 1,359.53 | 1,405.00 | 3.3% |
| OPEB, Active Employees | | 3751-3752 | 4,986.73 | 5,065.00 | 1.6% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 139,512.92 | 149,948.00 | 7.5% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 4,182.26 | 12,798.00 | 206.0% |
| Noncapitalized Equipment | | 4400 | 11,408.97 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 15,591.23 | 12,798.00 | -17.9% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 2,000.00 | New |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 661.96 | 750.00 | 13.3% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,136.15 | 2,710.00 | 26.9% |
| 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 | 6,177.50 | 5,915.00 | -4.2% |
| Communications | | 5900 | 2,651.57 | 5,194.00 | 95.9% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 11,627.18 | 16,569.00 | 42.5% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 25,499.91 | 50,000.00 | 96.1% |
| 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 | | | 25,499.91 | 50,000.00 | 96.1% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 192.48 | 193.00 | 0.3% |
| Other Debt Service - Principal | | 7439 | 1,565.28 | 1,566.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,757.76 | 1,759.00 | 0.1% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 42,018.49 | 48,975.00 | 16.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 42,018.49 | 48,975.00 | 16.6% |
| TOTAL, EXPENDITURES | | | 507,934.03 | 560,964.00 | 10.4% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 474,732.00 | New |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 474,732.00 | New |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 474,732.00 | New |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 82,208.00 | 85,732.00 | 4.3% |
| 4) Other Local Revenue | | 8600-8799 | 433,389.28 | 500.00 | -99.9% |
| 5) TOTAL, REVENUES | | | 515,597.28 | 86,232.00 | -83.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 295,825.07 | 330,463.00 | 11.7% |
| 2) Instruction - Related Services | 2000-2999 | | 100,019.06 | 79,143.00 | -20.9% |
| 3) Pupil Services | 3000-3999 | | 42,813.74 | 50,624.00 | 18.2% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 42,018.49 | 48,975.00 | 16.6% |
| 8) Plant Services | 8000-8999 | | 25,499.91 | 50,000.00 | 96.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,757.76 | 1,759.00 | 0.1% |
| 10) TOTAL, EXPENDITURES | | | 507,934.03 | 560,964.00 | 10.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 7,663.25 | (474,732.00) | -6294.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 474,732.00 | 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 | 474,732.00 | New |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 7,663.25 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 60,639.05 | 68,302.30 | 12.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 60,639.05 | 68,302.30 | 12.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 60,639.05 | 68,302.30 | 12.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 68,302.30 | 68,302.30 | 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 | | | 68,302.30 | 68,302.30 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Unaudited Actuals | 2022-23 Budget |
|---------------------------|-------------------------|--------------------------------------|---------------------------|
| 6391 | Adult Education Program | 68,302.30 | 68,302.30 |
| Total, Restricted Balance | | 68,302.30 | 68,302.30 |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 29,316,593.66 | 48,313,745.00 | 64.8% |
| 3) Other State Revenue | | 8300-8599 | 10,385,373.53 | 16,751,555.00 | 61.3% |
| 4) Other Local Revenue | | 8600-8799 | 351,541.49 | 440,501.00 | 25.3% |
| 5) TOTAL, REVENUES | | | 40,053,508.68 | 65,505,801.00 | 63.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,890,702.81 | 2,049,408.00 | 8.4% |
| 2) Classified Salaries | | 2000-2999 | 3,110,019.09 | 3,151,917.00 | 1.3% |
| 3) Employee Benefits | | 3000-3999 | 2,326,657.07 | 2,669,699.00 | 14.7% |
| 4) Books and Supplies | | 4000-4999 | 131,534.22 | 234,187.00 | 78.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 29,492,261.48 | 56,155,766.00 | 90.4% |
| 6) Capital Outlay | | 6000-6999 | 2,311,449.91 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 52,744.24 | 128,434.00 | 143.5% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 816,396.31 | 1,196,342.00 | 46.5% |
| 9) TOTAL, EXPENDITURES | | | 40,131,765.13 | 65,585,753.00 | 63.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (78,256.45) | (79,952.00) | 2.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 771,818.22 | 57,243.00 | -92.6% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 771,818.22 | 57,243.00 | -92.6% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 693,561.77 | (22,709.00) | -103.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,774,683.75 | 3,468,245.52 | 25.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,774,683.75 | 3,468,245.52 | 25.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,774,683.75 | 3,468,245.52 | 25.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,468,245.52 | 3,445,536.52 | -0.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 3,423,586.29 | 3,400,877.29 | -0.7% |
| 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 | 44,659.23 | 44,659.23 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 4,136,965.03 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (67,667.90) | | |
| 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 | 2,285,240.46 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 1,150,163.46 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 7,504,701.05 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 3,243,615.24 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 197,792.90 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 595,047.39 | | |
| 6) TOTAL, LIABILITIES | | | 4,036,455.53 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 3,468,245.52 | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 29,316,593.66 | 48,313,745.00 | 64.8% |
| TOTAL, FEDERAL REVENUE | | | 29,316,593.66 | 48,313,745.00 | 64.8% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 7,903,030.00 | 12,814,681.00 | 62.1% |
| All Other State Revenue | All Other | 8590 | 2,482,343.53 | 3,936,874.00 | 58.6% |
| TOTAL, OTHER STATE REVENUE | | | 10,385,373.53 | 16,751,555.00 | 61.3% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | (47,159.90) | 20,669.00 | -143.8% |
| 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 | 398,701.39 | 419,832.00 | 5.3% |
| 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 | | | 351,541.49 | 440,501.00 | 25.3% |
| TOTAL, REVENUES | | | 40,053,508.68 | 65,505,801.00 | 63.5% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,870,702.81 | 2,049,408.00 | 9.6% |
| Other Certificated Salaries | | 1900 | 20,000.00 | 0.00 | -100.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,890,702.81 | 2,049,408.00 | 8.4% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,743,489.91 | 1,811,828.00 | 3.9% |
| Clerical, Technical and Office Salaries | | 2400 | 712,863.64 | 740,145.00 | 3.8% |
| Other Classified Salaries | | 2900 | 653,665.54 | 599,944.00 | -8.2% |
| TOTAL, CLASSIFIED SALARIES | | | 3,110,019.09 | 3,151,917.00 | 1.3% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 470,972.90 | 542,083.00 | 15.1% |
| PERS | | 3201-3202 | 681,207.73 | 839,806.00 | 23.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 257,551.00 | 270,316.00 | 5.0% |
| Health and Welfare Benefits | | 3401-3402 | 705,505.32 | 793,408.00 | 12.5% |
| Unemployment Insurance | | 3501-3502 | 25,094.62 | 26,196.00 | 4.4% |
| Workers' Compensation | | 3601-3602 | 85,654.02 | 89,090.00 | 4.0% |
| OPEB, Allocated | | 3701-3702 | 26,649.24 | 26,008.00 | -2.4% |
| OPEB, Active Employees | | 3751-3752 | 74,022.24 | 82,792.00 | 11.8% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 2,326,657.07 | 2,669,699.00 | 14.7% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 35,881.60 | 39,000.00 | 8.7% |
| Materials and Supplies | | 4300 | 77,638.91 | 183,201.00 | 136.0% |
| Noncapitalized Equipment | | 4400 | 18,013.71 | 11,986.00 | -33.5% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 131,534.22 | 234,187.00 | 78.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 28,046,342.08 | 50,368,640.00 | 79.6% |
| Travel and Conferences | | 5200 | 42,340.01 | 70,812.00 | 67.2% |
| Dues and Memberships | | 5300 | 11,660.84 | 12,546.00 | 7.6% |
| Insurance | | 5400-5450 | 17,164.50 | 42,085.00 | 145.2% |
| Operations and Housekeeping Services | | 5500 | 24,846.86 | 29,263.00 | 17.8% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 145,424.01 | 84,565.00 | -41.8% |
| 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 | 1,169,493.90 | 5,505,717.00 | 370.8% |
| Communications | | 5900 | 34,989.28 | 42,138.00 | 20.4% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 29,492,261.48 | 56,155,766.00 | 90.4% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 1,298,647.60 | 0.00 | -100.0% |
| Equipment | | 6400 | 1,012,802.31 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 2,311,449.91 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 2,758.02 | 3,533.00 | 28.1% |
| Other Debt Service - Principal | | 7439 | 49,986.22 | 124,901.00 | 149.9% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 52,744.24 | 128,434.00 | 143.5% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 816,396.31 | 1,196,342.00 | 46.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 816,396.31 | 1,196,342.00 | 46.5% |
| TOTAL, EXPENDITURES | | | 40,131,765.13 | 65,585,753.00 | 63.4% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8911 | 771,818.22 | 57,243.00 | -92.6% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 771,818.22 | 57,243.00 | -92.6% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 771,818.22 | 57,243.00 | -92.6% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 29,316,593.66 | 48,313,745.00 | 64.8% |
| 3) Other State Revenue | | 8300-8599 | 10,385,373.53 | 16,751,555.00 | 61.3% |
| 4) Other Local Revenue | | 8600-8799 | 351,541.49 | 440,501.00 | 25.3% |
| 5) TOTAL, REVENUES | | | 40,053,508.68 | 65,505,801.00 | 63.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 29,011,236.66 | 53,662,835.00 | 85.0% |
| 2) Instruction - Related Services | 2000-2999 | | 8,463,956.83 | 10,350,057.00 | 22.3% |
| 3) Pupil Services | 3000-3999 | | 168,540.04 | 178,797.00 | 6.1% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 816,396.31 | 1,196,342.00 | 46.5% |
| 8) Plant Services | 8000-8999 | | 1,618,891.05 | 69,288.00 | -95.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 52,744.24 | 128,434.00 | 143.5% |
| 10) TOTAL, EXPENDITURES | | | 40,131,765.13 | 65,585,753.00 | 63.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (78,256.45) | (79,952.00) | 2.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 771,818.22 | 57,243.00 | -92.6% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 771,818.22 | 57,243.00 | -92.6% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 693,561.77 | (22,709.00) | -103.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,774,683.75 | 3,468,245.52 | 25.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,774,683.75 | 3,468,245.52 | 25.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,774,683.75 | 3,468,245.52 | 25.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,468,245.52 | 3,445,536.52 | -0.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 3,423,586.29 | 3,400,877.29 | -0.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 44,659.23 | 44,659.23 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Unaudited Actuals | 2022-23 Budget |
|----------------------------------|---|--------------------------------------|---------------------------|
| 5058 | Child Development: Coronavirus Response and Relief Supple | 120,775.50 | 120,775.50 |
| 5059 | Child Development: ARP California State Preschool Program | 481,200.00 | 481,200.00 |
| 6057 | Child Dev: Universal Prekindergarten (UPK) Planning & Imple | 427,510.39 | 427,510.39 |
| 6130 | Child Development: Center-Based Reserve Account | 2,164,279.65 | 2,178,570.65 |
| 9010 | Other Restricted Local | 229,820.75 | 192,820.75 |
| Total, Restricted Balance | | 3,423,586.29 | 3,400,877.29 |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,639,986.85 | 1,819,605.00 | 11.0% |
| 5) TOTAL, REVENUES | | | 1,639,986.85 | 1,819,605.00 | 11.0% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 1,165,017.36 | 760,081.00 | -34.8% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 1,165,017.36 | 760,081.00 | -34.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 474,969.49 | 1,059,524.00 | 123.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 5,000,000.00 | 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 | 5,000,000.00 | New |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 474,969.49 | 6,059,524.00 | 1175.8% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,222,754.76 | 2,697,724.25 | 21.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,222,754.76 | 2,697,724.25 | 21.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 2,222,754.76 | 2,697,724.25 | 21.4% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 2,697,724.25 | 8,757,248.25 | 224.6% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 2,632,776.95 | 8,692,300.95 | 230.2% |
| c) Unrestricted Net Position | | 9790 | 64,947.30 | 64,947.30 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 2,679,930.15 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (44,647.64) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 3,689.47 | | |
| 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 | 154,947.30 | | |
| 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 | | | 2,793,919.28 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 96,195.03 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net Pension Liability | | 9663 | 0.00 | | |
| b) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| c) Compensated Absences | | 9665 | 0.00 | | |
| d) COPs Payable | | 9666 | 0.00 | | |
| e) Leases Payable | | 9667 | 0.00 | | |
| f) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| g) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 96,195.03 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2) | | | 2,697,724.25 | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | (35,602.64) | 7,555.00 | -121.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 1,675,589.49 | 1,812,050.00 | 8.1% |
| All Other Fees and Contracts | | 8689 | 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 | | | 1,639,986.85 | 1,819,605.00 | 11.0% |
| TOTAL, REVENUES | | | 1,639,986.85 | 1,819,605.00 | 11.0% |

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

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,165,017.36 | 760,081.00 | -34.8% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 1,165,017.36 | 760,081.00 | -34.8% |
| DEPRECIATION AND AMORTIZATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 1,165,017.36 | 760,081.00 | -34.8% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 5,000,000.00 | New |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 5,000,000.00 | New |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a-b+e) | | | 0.00 | 5,000,000.00 | New |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,639,986.85 | 1,819,605.00 | 11.0% |
| 5) TOTAL, REVENUES | | | 1,639,986.85 | 1,819,605.00 | 11.0% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 1,165,017.36 | 760,081.00 | -34.8% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 1,165,017.36 | 760,081.00 | -34.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 474,969.49 | 1,059,524.00 | 123.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 5,000,000.00 | 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 | 5,000,000.00 | New |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 474,969.49 | 6,059,524.00 | 1175.8% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,222,754.76 | 2,697,724.25 | 21.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,222,754.76 | 2,697,724.25 | 21.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 2,222,754.76 | 2,697,724.25 | 21.4% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 2,697,724.25 | 8,757,248.25 | 224.6% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 2,632,776.95 | 8,692,300.95 | 230.2% |
| c) Unrestricted Net Position | | 9790 | 64,947.30 | 64,947.30 | 0.0% |

| Resource | Description | 2021-22 Unaudited Actuals | 2022-23 Budget |
|--------------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 2,632,776.95 | 8,692,300.95 |
| Total, Restricted Net Position | | <u>2,632,776.95</u> | <u>8,692,300.95</u> |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | (1,033,760.97) | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | (1,033,760.97) | 0.00 | -100.0% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 8,134.70 | 0.00 | -100.0% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 8,134.70 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,041,895.67) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (1,041,895.67) | 0.00 | -100.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,648,229.66 | 8,606,333.99 | -10.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,648,229.66 | 8,606,333.99 | -10.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 9,648,229.66 | 8,606,333.99 | -10.8% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 8,606,333.99 | 8,606,333.99 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 8,606,333.99 | 8,606,333.99 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 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 | 8,606,333.99 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | | | |
| 10) TOTAL, ASSETS | | | 8,606,333.99 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net Pension Liability | | 9663 | 0.00 | | |
| b) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| c) Compensated Absences | | 9665 | 0.00 | | |
| d) COPs Payable | | 9666 | 0.00 | | |
| e) Leases Payable | | 9667 | 0.00 | | |
| f) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| g) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2) | | | 8,606,333.99 | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | (1,033,760.97) | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | (1,033,760.97) | 0.00 | -100.0% |
| TOTAL, REVENUES | | | (1,033,760.97) | 0.00 | -100.0% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 8,134.70 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 8,134.70 | 0.00 | -100.0% |
| TOTAL, EXPENSES | | | 8,134.70 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a + c + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | (1,033,760.97) | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | (1,033,760.97) | 0.00 | -100.0% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 8,134.70 | 0.00 | -100.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 8,134.70 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (1,041,895.67) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (1,041,895.67) | 0.00 | -100.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,648,229.66 | 8,606,333.99 | -10.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,648,229.66 | 8,606,333.99 | -10.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 9,648,229.66 | 8,606,333.99 | -10.8% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 8,606,333.99 | 8,606,333.99 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 8,606,333.99 | 8,606,333.99 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Unaudited Actuals | 2022-23 Budget |
|--------------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 8,606,333.99 | 8,606,333.99 |
| Total, Restricted Net Position | | <u>8,606,333.99</u> | <u>8,606,333.99</u> |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| A. ADDITIONS | | | | | |
| 1) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 2) Funds Collected for Others | | 8800 | 2,567,027,093.00 | 0.00 | -100.0% |
| 3) TOTAL, ADDITIONS | | | 2,567,027,093.00 | 0.00 | -100.0% |
| B. DEDUCTIONS | | | | | |
| 1) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 2) Funds Distributed for Others | | 7500 | 2,567,027,093.00 | 0.00 | -100.0% |
| 9) TOTAL, DEDUCTIONS | | | 2,567,027,093.00 | 0.00 | -100.0% |
| C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3) | | | 0.00 | 0.00 | 0.0% |
| D. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (D1a + D1b) | | | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (D1c + D1d) | | | 0.00 | 0.00 | 0.0% |
| 2) Ending Net Position, June 30 (C + D1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 111,492,985.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 1,303,208.00 | | |
| 4) Due from Other Funds | | 9310 | 0.00 | | |
| 5) Other Current Assets | | 9340 | 0.00 | | |
| 6) TOTAL, ASSETS | | | 112,796,193.00 | | |
| F. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| G. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Other Funds | | 9610 | 0.00 | | |
| 3) Due to Student Groups/Other Agencies | | 9620 | 112,796,193.00 | | |
| 4) TOTAL, LIABILITIES | | | 112,796,193.00 | | |
| H. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| I. NET POSITION | | | | | |
| Net Position, June 30 (E6 + F2) - (G4 + H2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL ADDITIONS | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Funds Collected for Others | | 8800 | 2,567,027,093.00 | 0.00 | -100.0% |
| TOTAL, ADDITIONS | | | 2,567,027,093.00 | 0.00 | -100.0% |
| TOTAL DEDUCTIONS | | | | | |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Funds Distributed to Others | | 7500 | 2,567,027,093.00 | 0.00 | -100.0% |
| TOTAL, DEDUCTIONS | | | 2,567,027,093.00 | 0.00 | -100.0% |

| 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. COUNTY OFFICE OF EDUCATION | | | | | | |
| 1. County Program Alternative Education Grant ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | 46.02 | 49.99 | 51.13 | 44.43 | 45.00 | 45.00 |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 712.22 | 746.52 | 763.55 | 735.31 | 757.00 | 757.00 |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 758.24 | 796.51 | 814.68 | 779.74 | 802.00 | 802.00 |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 261.70 | 261.51 | 267.65 | 281.00 | 287.11 | 281.00 |
| b. Special Education-Special Day Class | 559.82 | 565.80 | 572.57 | 559.82 | 559.82 | 559.82 |
| c. Special Education-NPS/LCI | 3.03 | 2.95 | 3.02 | 3.03 | 3.03 | 3.03 |
| d. Special Education Extended Year | 53.84 | 53.84 | 55.08 | 53.84 | 53.84 | 53.84 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f) | 878.39 | 884.10 | 898.32 | 897.69 | 903.80 | 897.69 |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 1,636.63 | 1,680.61 | 1,713.00 | 1,677.43 | 1,705.80 | 1,699.69 |
| 4. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | | | |
| 5. County Operations Grant ADA | 144,802.39 | 135,737.08 | 135,737.08 | 144,802.39 | 144,802.39 | 144,802.39 |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| 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 |
| C. CHARTER SCHOOL ADA | | | | | | |
| 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. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | | | | | | |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | 0.00 | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | | | |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | | | |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | | | |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | | | | | | |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| 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)] | 90.68 | 95.67 | 95.67 | 82.00 | 82.00 | 82.00 |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 90.68 | 95.67 | 95.67 | 82.00 | 82.00 | 82.00 |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | 2,387.17 | 2,119.44 | 2,387.17 | 2,419.76 | 2,244.15 | 2,419.76 |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 2,387.17 | 2,119.44 | 2,387.17 | 2,419.76 | 2,244.15 | 2,419.76 |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 2,477.85 | 2,215.11 | 2,482.84 | 2,501.76 | 2,326.15 | 2,501.76 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 2,477.85 | 2,215.11 | 2,482.84 | 2,501.76 | 2,326.15 | 2,501.76 |

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 |
|--|--------------------------------|---------------------------------------|------------------------------|----------------|---------------|---------------------------|
| Governmental Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | 9,622,340.27 | 0.00 | 9,622,340.27 | 0.00 | 0.00 | 9,622,340.27 |
| Work in Progress | 22,181,427.21 | 159,621.79 | 22,341,049.00 | 7,513,764.24 | 11,544,593.92 | 18,310,219.32 |
| Total capital assets not being depreciated | 31,803,767.48 | 159,621.79 | 31,963,389.27 | 7,513,764.24 | 11,544,593.92 | 27,932,559.59 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 10,241,261.54 | 0.00 | 10,241,261.54 | 919,055.31 | 0.00 | 11,160,316.85 |
| Buildings | 137,538,864.65 | 0.00 | 137,538,864.65 | 13,533,349.44 | 397,700.00 | 150,674,514.09 |
| Equipment | 12,063,413.19 | 0.00 | 12,063,413.19 | 1,698,512.72 | 57,189.40 | 13,704,736.51 |
| Total capital assets being depreciated | 159,843,539.38 | 0.00 | 159,843,539.38 | 16,150,917.47 | 454,889.40 | 175,539,567.45 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | (3,002,489.22) | 0.00 | (3,002,489.22) | (471,146.04) | 22,976.40 | (3,496,611.66) |
| Buildings | (45,581,202.11) | 0.00 | (45,581,202.11) | (3,281,717.66) | (194,871.00) | (48,668,048.77) |
| Equipment | (6,841,484.36) | (275.64) | (6,841,760.00) | (950,150.02) | (57,465.04) | (7,734,444.98) |
| Total accumulated depreciation | (55,425,175.69) | (275.64) | (55,425,451.33) | (4,703,013.72) | (229,359.64) | (59,899,105.41) |
| Total capital assets being depreciated, net excluding lease assets | 104,418,363.69 | (275.64) | 104,418,088.05 | 11,447,903.75 | 225,529.76 | 115,640,462.04 |
| Lease Assets | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated amortization for lease assets | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total lease assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Governmental activity capital assets, net | 136,222,131.17 | 159,346.15 | 136,381,477.32 | 18,961,667.99 | 11,770,123.68 | 143,573,021.63 |
| Business-Type Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total capital assets being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total accumulated depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total capital assets being depreciated, net excluding lease assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lease Assets | | | 0.00 | | | 0.00 |
| Accumulated amortization for lease assets | | | 0.00 | | | 0.00 |
| Total lease assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-type activity capital assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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 |
|-------|--|------------------|
| ESMOE | Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination | MOE Met |
| | 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 | |
| GANN | Adjustments to Appropriations Limit Per Government Code Section 7902.1 | (\$2,083,182.02) |
| | 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. | |
| | Adjusted Appropriations Limit | \$24,258,260.70 |
| | Appropriations Subject to Limit | \$24,258,260.70 |
| | These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629. | |
| ICR | Preliminary Proposed Indirect Cost Rate | 9.42% |
| | Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval. | |

1/13/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

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

Date: _____

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

For County Office of Education:

Terrell Martinez

Name

Division Director - Business Services

Title

(209) 468-4824

Telephone

tmartinez@sjcoe.net

E-mail Address

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

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|--|--------------------------------|---------------------------------------|------------------------------|--------------|---------------|---------------------------|--------------------------------|
| Governmental Activities: | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Leases Payable | 455,529.06 | 45.00 | 455,574.06 | 1,819,827.89 | 1,108,760.33 | 1,166,641.62 | 810,025.83 |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | 2,477,184.19 | | 2,477,184.19 | | 1,374,399.90 | 1,102,784.29 | 167,968.03 |
| Net Pension Liability | 143,655,285.00 | 3,481,483.00 | 147,136,768.00 | | 57,839,708.00 | 89,297,060.00 | |
| Total/Net OPEB Liability | 16,762,938.74 | | 16,762,938.74 | 709,320.26 | | 17,472,259.00 | |
| Compensated Absences Payable | 1,525,867.46 | 650.68 | 1,526,518.14 | | 138,275.06 | 1,388,243.08 | |
| Governmental activities long-term liabilities | 164,876,804.45 | 3,482,178.68 | 168,358,983.13 | 2,529,148.15 | 60,461,143.29 | 110,426,987.99 | 977,993.86 |
| Business-Type Activities: | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Total/Net OPEB Liability | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Business-type activities long-term liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | 2021-22 Calculations | | | 2022-23 Calculations | | |
|---|-------------------------------|--------------|----------------------|--------------------------------|--------------|----------------------|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| A. PRIOR YEAR DATA | 2020-21 Actual | | | 2021-22 Actual | | |
| (2020-21 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2020 annual LCFF Target Entitlement Exhibit.) | | | | | | |
| PRIOR YEAR APPROPRIATIONS LIMIT | | | | | | |
| 1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion. | 23,977,324.55 | | 23,977,324.55 | | | 16,742,494.16 |
| 2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1) | 10,763,508.23 | | 10,763,508.23 | | | 7,515,766.54 |
| 3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column) | 34,740,832.78 | | 34,740,832.78 | | | 24,258,260.70 |
| PRIOR YEAR GANN ADA | | | | | | |
| 4. Program ADA (Preload/Line B3, PY column) | 1,435.66 | | 1,435.66 | | | 892.18 |
| 5. Other ADA (Preload/Line B4, PY column) | 127,268.29 | | 127,268.29 | | | 118,406.37 |
| PRIOR YEAR LCFF | | | | | | |
| 6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2020-21 Annual County LCFF Calculation) | 25,124,969.00 | | 25,124,969.00 | | | 25,124,969.00 |
| 7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2020-21 Annual County LCFF Calculation) | 11,278,690.00 | | 11,278,690.00 | | | 11,278,690.00 |
| ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA | Adjustments to 2020-21 | | | Adjustments to 2021-22 | | |
| ADJUSTMENTS TO PRIOR YEAR LIMIT | | | | | | |
| 8. Reorganizations and Other Transfers | | | | | | |
| 9. Temporary Voter Approved Increases | | | | | | |
| 10. Less: Lapses of Voter Approved Increases | | | | | | |
| 11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10) | | | 0.00 | | | 0.00 |
| 12. Adjustments to Program Portion ((Lines A1 divided by A3) times Line A11) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 13. Adjustments to Other Services Portion (Lines A11 minus A12) | | | 0.00 | | | 0.00 |
| ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above) | | | | | | |
| 14. Adjustments to Program ADA | | | | | | |
| 15. Adjustments to Other ADA | | | | | | |
| B. CURRENT YEAR GANN ADA | 2021-22 Annual Report | | | 2022-23 Annual Estimate | | |
| CURRENT YEAR PROGRAM ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE) | | | | | | |
| 1. Total County Program ADA (Form A, Line B1d) | 796.51 | | 796.51 | 802.00 | | 802.00 |
| 2. Total Charter Schools ADA (Form A, Line C2d plus C6d) | 95.67 | | 95.67 | 82.00 | | 82.00 |
| 3. Total Current Year ADA (Lines B1 through B2) | 892.18 | 0.00 | 892.18 | 884.00 | 0.00 | 884.00 |
| | 2021-22 P2 Report | | | 2022-23 P2 Estimate | | |
| CURRENT YEAR DISTRICT ADA | | | | | | |
| 4. Total District Gann ADA (Sum of all District Form GANN, Line B3) | | | 118,406.37 | | | 118,406.37 |
| C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED | 2021-22 Actual | | | 2022-23 Budget | | |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | | | | | | |
| 1. Homeowners' Exemption (Object 8021) | 86,926.35 | | 86,926.35 | 86,926.00 | | 86,926.00 |
| 2. Timber Yield Tax (Object 8022) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 0.00 | | 0.00 | 15.00 | | 15.00 |
| 4. Secured Roll Taxes (Object 8041) | 12,266,895.42 | | 12,266,895.42 | 12,061,727.00 | | 12,061,727.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 608,559.23 | | 608,559.23 | 603,815.00 | | 603,815.00 |
| 6. Prior Years' Taxes (Object 8043) | 16,702.62 | | 16,702.62 | 6,529.00 | | 6,529.00 |
| 7. Supplemental Taxes (Object 8044) | 649,606.42 | | 649,606.42 | 338,354.00 | | 338,354.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | 3,747,142.61 | | 3,747,142.61 | 3,293,024.00 | | 3,293,024.00 |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 10. Receipts from County Bd. of Supervisors (Object 8070) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 11. Other In-Lieu Taxes (Object 8082) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 12. Comm. Redevelopment Funds (Objects 8047 & 8625) | 1,168,902.36 | | 1,168,902.36 | 1,052,521.00 | | 1,052,521.00 |
| 13. Parcel Taxes (Object 8621) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes) | 0.00 | | 0.00 | 0.00 | | 0.00 |

| | 2021-22 Calculations | | | 2022-23 Calculations | | |
|--|----------------------|--------------|-----------------------|----------------------|--------------|-----------------------|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| 16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) | | | | | | |
| 17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16) | 18,544,735.01 | 0.00 | 18,544,735.01 | 17,442,911.00 | 0.00 | 17,442,911.00 |
| OTHER LOCAL REVENUES (Funds 01, 09, and 62) | | | | | | |
| 18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) | | | | | | |
| 19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18) | 18,544,735.01 | 0.00 | 18,544,735.01 | 17,442,911.00 | 0.00 | 17,442,911.00 |
| EXCLUDED APPROPRIATIONS | | | | | | |
| 20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts) | | | 0.00 | | | 0.00 |
| 20b. Qualified Capital Outlay Projects | | | | | | |
| OTHER EXCLUSIONS | | | | | | |
| 21. Americans with Disabilities Act | | | | | | |
| 22. Unreimbursed Court Mandated Desegregation Costs | | | | | | |
| 23. Other Unfunded Court-ordered or Federal Mandates | | | | | | |
| 24. TOTAL EXCLUSIONS (Lines C20 through C23) | | | 0.00 | | | 0.00 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 25. LCFF - CY (objects 8011 and 8012) | 40,905,947.00 | | 40,905,947.00 | 45,258,568.00 | | 45,258,568.00 |
| 26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | (105,856.00) | | (105,856.00) | 0.00 | | 0.00 |
| 27. TOTAL STATE AID RECEIVED (Line C25 plus C26) | 40,800,091.00 | 0.00 | 40,800,091.00 | 45,258,568.00 | 0.00 | 45,258,568.00 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799) | 209,533,839.89 | | 209,533,839.89 | 207,467,365.00 | | 207,467,365.00 |
| 29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662) | (2,083,182.02) | | (2,083,182.02) | 681,701.00 | | 681,701.00 |
| D. APPROPRIATIONS LIMIT CALCULATIONS | | | | | | |
| | | | 2021-22 Actual | | | 2022-23 Budget |
| PRELIMINARY APPROPRIATIONS LIMIT | | | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A12) | | | 23,977,324.55 | | | 16,742,494.16 |
| 2. Inflation Adjustment | | | 1.0573 | | | 1.0755 |
| 3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places) | | | 0.6214 | | | 0.9908 |
| 4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3) | | | 15,753,251.37 | | | 17,840,892.19 |
| 5. Revised Prior Year Other Services Limit (Lines A2 plus A13) | | | 10,763,508.23 | | | 7,515,766.54 |
| 6. Inflation Adjustment | | | 1.0573 | | | 1.0755 |
| 7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places) | | | 0.9304 | | | 1.0000 |
| 8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7) | | | 10,588,191.35 | | | 8,083,206.91 |
| 9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8) | | | 26,341,442.72 | | | 25,924,099.10 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 10. Local Revenues Excluding Interest (Line C19) | | | 18,544,735.01 | | | 17,442,911.00 |
| 11. Preliminary State Aid Calculation | | | | | | |
| a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero) | | | 7,796,707.71 | | | 8,481,188.10 |
| 12. Local Revenues in Proceeds of Taxes | | | | | | |
| a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a]) | | | (2,083,182.02) | | | 85,462.81 |
| b. Total Local Proceeds of Taxes (Lines D10 plus D12a) | | | 16,461,552.99 | | | 17,528,373.81 |
| 13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero) | | | 7,796,707.71 | | | 8,395,725.29 |
| 14. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D12b) | | | 16,461,552.99 | | | |
| b. State Subventions (Line D13) | | | 7,796,707.71 | | | |
| c. Less: Excluded Appropriations (Line C24) | | | 0.00 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c) | | | 24,258,260.70 | | | |

| | 2021-22 Calculations | | | 2022-23 Calculations | | |
|---|-----------------------|--------------|---------------------|-----------------------|--------------|---------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Extracted Data | Adjustments* | Entered Data/Totals |
| 15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9) | | | (2,083,182.02) | | | |
| SUMMARY | 2021-22 Actual | | | 2022-23 Budget | | |
| 16. Adjusted Appropriations Limit (Lines D9 plus D15) | | | 24,258,260.70 | | | 25,924,099.10 |
| 17. Appropriations Subject to the Limit (Line D14d) | | | 24,258,260.70 | | | |

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

Terrell Martinez, Division Director, Business Services
Gann Contact Person

209-468-4824
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) 22,025,999.23
- 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) 107,189,402.40

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) 20.55%

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) | 13,194,087.05 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 903,048.73 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 22,180.50 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 1,716,020.07 |
| 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) | 11,428.08 |
| 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) | 15,846,764.43 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | (656,274.38) |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 15,190,490.05 |

B. Base Costs

| | |
|---|----------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 63,260,825.62 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 45,607,034.00 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 12,830,435.29 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 0.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 6,840,434.08 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 1,236,140.88 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 1,200.00 |
| 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) | 15,385,292.62 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 6,634,442.57 |
| 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) | 105,300.52 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 0.00 |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 438,657.87 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 8,904,832.59 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 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) | 161,244,596.04 |

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) | 9.83% |
|---|-------|

D. Preliminary Proposed Indirect Cost Rate

| | |
|---|-------|
| (For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19) | 9.42% |
|---|-------|

Part IV - Carry-forward Adjustment

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

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

| | |
|--|----------------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | <u>15,846,764.43</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>492,141.61</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>0.00</u> |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.54%) 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 (10.54%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.54%) times Part III, Line B19); zero if positive | <u>(656,274.38)</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>(656,274.38)</u> |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | <u>9.42%</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-328,137.19) is applied to the current year calculation and the remainder (\$-328,137.19) is deferred to one or more future years: | <u>9.62%</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-218,758.13) is applied to the current year calculation and the remainder (\$-437,516.25) is deferred to one or more future years: | <u>9.69%</u> |
| LEA request for Option 1, Option 2, or Option 3 | <u>1</u> |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | <u>(656,274.38)</u> |

Approved indirect cost rate: 10.54%
 Highest rate used in any program: 10.54%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|-------------|-----------------|---|---|----------------------|
| 01 | 3010 | 913,336.38 | 96,265.66 | 10.54% |
| 01 | 3025 | 299,191.93 | 31,534.83 | 10.54% |
| 01 | 3060 | 1,926,405.83 | 203,043.17 | 10.54% |
| 01 | 3061 | 297,879.16 | 31,396.46 | 10.54% |
| 01 | 3110 | 103,941.56 | 10,955.44 | 10.54% |
| 01 | 3182 | 575,325.72 | 60,639.32 | 10.54% |
| 01 | 3183 | 303,009.01 | 31,937.15 | 10.54% |
| 01 | 3210 | 454,057.44 | 47,857.65 | 10.54% |
| 01 | 3212 | 1,620,120.93 | 170,760.75 | 10.54% |
| 01 | 3213 | 2,542,799.98 | 268,011.13 | 10.54% |
| 01 | 3305 | 307,375.61 | 32,397.39 | 10.54% |
| 01 | 3308 | 62,235.39 | 6,559.61 | 10.54% |
| 01 | 3310 | 1,444,275.38 | 152,226.62 | 10.54% |
| 01 | 3315 | 94,552.20 | 9,965.80 | 10.54% |
| 01 | 3327 | 726,263.25 | 76,548.15 | 10.54% |
| 01 | 3345 | 3,921.66 | 413.34 | 10.54% |
| 01 | 3385 | 82,827.94 | 8,730.06 | 10.54% |
| 01 | 3395 | 59,133.41 | 6,232.66 | 10.54% |
| 01 | 4035 | 53,062.24 | 5,592.76 | 10.54% |
| 01 | 4127 | 85,363.79 | 8,997.34 | 10.54% |
| 01 | 4203 | 45,862.51 | 2,768.63 | 6.04% |
| 01 | 4204 | 96,570.40 | 10,178.60 | 10.54% |
| 01 | 5310 | 596,623.48 | 34,685.69 | 5.81% |
| 01 | 5630 | 281,017.99 | 29,619.30 | 10.54% |
| 01 | 5810 | 548,936.43 | 54,639.38 | 9.95% |
| 01 | 6010 | 543,818.10 | 22,071.21 | 4.06% |
| 01 | 6266 | 69,357.53 | 7,310.28 | 10.54% |
| 01 | 6355 | 26,133.70 | 2,754.49 | 10.54% |
| 01 | 6371 | 50,018.09 | 5,271.91 | 10.54% |
| 01 | 6387 | 13,038.32 | (13,038.32) | -100.00% |
| 01 | 6388 | 138,651.90 | 6,996.78 | 5.05% |
| 01 | 6500 | 34,863,138.56 | 3,675,574.81 | 10.54% |
| 01 | 6510 | 240,392.62 | 25,337.38 | 10.54% |
| 01 | 6512 | 146,080.77 | 15,396.91 | 10.54% |
| 01 | 6515 | 6,351.00 | 669.39 | 10.54% |
| 01 | 6520 | 303,587.33 | 31,876.67 | 10.50% |
| 01 | 6536 | 136,316.64 | 14,367.77 | 10.54% |
| 01 | 6537 | 467,650.64 | 49,290.38 | 10.54% |
| 01 | 6546 | 994,751.39 | 104,846.80 | 10.54% |
| 01 | 6650 | 90,676.31 | 8,958.82 | 9.88% |
| 01 | 6680 | 186,154.33 | 19,620.67 | 10.54% |
| 01 | 6690 | 36,546.44 | 3,851.99 | 10.54% |

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|-------------|-----------------|---|---|----------------------|
| 01 | 7085 | 122,980.92 | 12,962.19 | 10.54% |
| 01 | 7135 | 146,429.72 | 15,433.67 | 10.54% |
| 01 | 7366 | 511,970.38 | 53,961.68 | 10.54% |
| 01 | 7368 | 105,074.65 | 11,074.87 | 10.54% |
| 01 | 7422 | 1,485,975.44 | 156,621.81 | 10.54% |
| 01 | 7428 | 226,162.48 | 23,837.52 | 10.54% |
| 01 | 7810 | 3,846,707.57 | 384,963.48 | 10.01% |
| 01 | 9010 | 22,888,153.68 | 2,362,419.75 | 10.32% |
| 09 | 3010 | 304,176.77 | 32,060.23 | 10.54% |
| 09 | 3182 | 165,422.73 | 17,435.55 | 10.54% |
| 09 | 3212 | 951,954.16 | 100,335.97 | 10.54% |
| 09 | 3213 | 452,095.20 | 47,650.83 | 10.54% |
| 09 | 3216 | 211,534.38 | 22,295.73 | 10.54% |
| 09 | 3217 | 19,637.24 | 2,069.76 | 10.54% |
| 09 | 3218 | 55,775.28 | 5,878.72 | 10.54% |
| 09 | 3219 | 20,998.66 | 2,213.26 | 10.54% |
| 09 | 6266 | 7,466.67 | 786.99 | 10.54% |
| 09 | 9010 | 127,946.69 | 12,812.10 | 10.01% |
| 11 | 6015 | 390,475.41 | 41,156.11 | 10.54% |
| 11 | 6391 | 17,247.56 | 862.38 | 5.00% |
| 12 | 5033 | 65,967.96 | 6,953.02 | 10.54% |
| 12 | 5035 | 403,893.12 | 42,570.33 | 10.54% |
| 12 | 5055 | 50,776.97 | 5,077.70 | 10.00% |
| 12 | 5058 | 67,124.00 | 5,000.00 | 7.45% |
| 12 | 5210 | 4,943,819.22 | 521,078.55 | 10.54% |
| 12 | 6045 | 3,506.12 | 350.61 | 10.00% |
| 12 | 6052 | 11,459.31 | 1,035.69 | 9.04% |
| 12 | 6057 | 1,347.57 | 142.04 | 10.54% |
| 12 | 6105 | 101,913.00 | 7,500.00 | 7.36% |
| 12 | 6106 | 18,611.96 | 1,961.70 | 10.54% |
| 12 | 6123 | 15,343.52 | 1,617.21 | 10.54% |
| 12 | 6127 | 1,045,607.81 | 110,207.06 | 10.54% |
| 12 | 6128 | 295,813.71 | 31,178.77 | 10.54% |
| 12 | 9010 | 1,490,635.36 | 81,723.63 | 5.48% |

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

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|--|---------------------------------------|---|--|--|--------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 1,102,703.68 | | 928,029.25 | 2,030,732.93 |
| 2. State Lottery Revenue | 8560 | 820,067.88 | | 384,428.88 | 1,204,496.76 |
| 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) | | 1,922,771.56 | 0.00 | 1,312,458.13 | 3,235,229.69 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 69,370.02 | | | 69,370.02 |
| 2. Classified Salaries | 2000-2999 | 5,168.67 | | | 5,168.67 |
| 3. Employee Benefits | 3000-3999 | 10,786.91 | | | 10,786.91 |
| 4. Books and Supplies | 4000-4999 | 305,214.31 | | 84,180.82 | 389,395.13 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 353,094.69 | | | 353,094.69 |
| 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 | | | 23,902.99 | 23,902.99 |
| 6. Capital Outlay | 6000-6999 | 51,568.44 | | | 51,568.44 |
| 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) | | 795,203.04 | 0.00 | 108,083.81 | 903,286.85 |
| C. ENDING BALANCE (Must equal Line A6 minus Line B12) | | | | | |
| | 979Z | 1,127,568.52 | 0.00 | 1,204,374.32 | 2,331,942.84 |
| D. COMMENTS: Instructional Learning Programs | | | | | |

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.

| 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 | 194,138,095.18 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 18,883,650.90 |
| 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 | 9,612,737.03 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 2,168,158.45 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 2,881,553.02 |
| 6. All Other Financing Uses | All | 9100 9200 | 7699 7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 871,790.55 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 14,479,640.11 |
| 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) | | | | 30,013,879.16 |
| 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) | | | | 145,240,565.12 |

| Section II - Expenditures Per ADA | | 2021-22 Annual ADA/ Exps. Per ADA |
|--|----------------|--|
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9) | | 3,011.62 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 48,226.72 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | | |
| | Total | Per ADA |
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 132,884,674.46 | 35,688.21 |
| 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) | 132,884,674.46 | 35,688.21 |
| B. Required effort (Line A.2 times 90%) | 119,596,207.01 | 32,119.39 |
| C. Current year expenditures (Line I.E and Line II.B) | 145,240,565.12 | 48,226.72 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

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

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

| | ----- Teacher Full-Time Equivalents ----- | | | | ----- Classroom Units ----- | | Pupils Transported |
|---|--|--|---------------------------------------|---|--|---|--------------------------------------|
| | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Pupil Transportation (Function 3600) |
| A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input) | 1,263,347.10 | 371,486.98 | 677,047.48 | 1,018,634.19 | 4,663,455.08 | 0.00 | 0.00 |
| B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | PT Factor(s) |
| Instructional Goals Description | | | | | | | |
| 0001 Pre-Kindergarten | | | | | | | |
| 1110 Regular Education, K-12 | 22.04 | | 0.20 | 1.70 | | | |
| 3100 Alternative Schools | 7.90 | 0.05 | | | | | |
| 3300 Independent Study Centers | | | | | | | |
| 3400 Opportunity Schools | | | | | | | |
| 3500 County Community Schools | 30.63 | 3.80 | 15.43 | 29.10 | 4.44 | | |
| 3550 Community Day Schools | | | | | | | |
| 3600 Juvenile Courts | 1.66 | 1.30 | 1.48 | 2.01 | 0.05 | | |
| 3700 Specialized Secondary Programs | | | | | | | |
| 3800 Career Technical Education | | | 0.77 | | | | |
| 4110 Regular Education, Adult | | | | | | | |
| 4610 Adult Independent Study Centers | | | | | | | |
| 4620 Adult Correctional Education | | | | | | | |
| 4630 Adult Career Technical Education | | | | | | | |
| 4760 Bilingual | | | | | | | |
| 4850 Migrant Education | 3.75 | 0.65 | | 4.95 | | | |
| 4900 Other Supplemental Education | | | | | | | |
| 5000-5999 Special Education (allocated to 5001) | 21.33 | | 13.12 | 13.30 | 3.15 | | 0.66 |
| 6000 ROC/P | 0.35 | | | | | | |
| Other Goals Description | | | | | | | |
| 7110 Nonagency - Educational | | 0.30 | | 0.90 | | | |
| 7150 Nonagency - Other | | | | | | | |
| 8100 Community Services | | | | | | | |
| 8500 Child Care and Development Services | | | | | | | |
| 8600 County Services to Districts | 57.71 | | | | | | |
| Other Funds Description | | | | | | | |
| -- Adult Education (Fund 11) | | | | | | | |
| -- Child Development (Fund 12) | | | | | | | |
| -- Cafeteria (Funds 13 & 61) | | | | | | | |
| C. Total Allocation Factors | 145.37 | 6.10 | 31.00 | 51.96 | 7.64 | 0.00 | 0.66 |

Unaudited Actuals
2021-22
County School Service Fund and Charter Schools Funds
Program Cost Report

| Goal | Program/Activity | ----- Direct Costs ----- | | | Central Admin Costs (col. 3 x Sch. CAC line E Column 4) | Other Costs (Schedule OC) Column 5 | Total Costs by Program (col. 3 + 4 + 5) Column 6 |
|----------------------------|---|--|--|--------------------------------------|--|--|---|
| | | Direct Charged (Schedule DCC) Column 1 | Allocated (Schedule AC) Column 2 | Subtotal (col. 1 + 2) Column 3 | | | |
| Instructional Goals | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1110 | Regular Education, K-12 | 27,183,612.01 | 229,235.19 | 27,412,847.20 | 5,474,164.04 | 32,887,011.24 | |
| 3100 | Alternative Schools | 1,312,834.63 | 71,700.43 | 1,384,535.06 | 276,482.48 | 1,661,017.54 | |
| 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 | |
| 3500 | County Community Schools | 28,750,179.27 | 4,115,262.65 | 32,865,441.92 | 6,563,011.10 | 39,428,453.02 | |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3600 | Juvenile Courts | 608,407.46 | 195,843.68 | 804,251.14 | 160,603.63 | 964,854.77 | |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3800 | Career Technical Education | 636,363.26 | 16,816.99 | 653,180.25 | 130,435.77 | 783,616.02 | |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4630 | Adult Career Technical Education | 20,000.00 | 0.00 | 20,000.00 | 3,993.87 | 23,993.87 | |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4850 | Migrant Education | 3,310,501.13 | 169,215.08 | 3,479,716.21 | 694,876.28 | 4,174,592.49 | |
| 4900 | Other Supplemental Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 5000-5999 | Special Education | 47,928,819.69 | 2,655,409.14 | 50,584,228.83 | 10,101,335.50 | 60,685,564.33 | |
| 6000 | Regional Occupational Ctr/Prg (ROC/P) | 163,169.21 | 3,041.70 | 166,210.91 | 33,191.22 | 199,402.13 | |
| Other Goals | | | | | | | |
| 7110 | Nonagency - Educational | 833,580.06 | 35,913.63 | 869,493.69 | 173,632.13 | 1,043,125.82 | |
| 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 | 80,290.29 | 0.00 | 80,290.29 | 16,033.44 | 96,323.73 | |
| 8600 | County Services to Districts | 23,537,222.58 | 501,532.37 | 24,038,754.95 | 4,800,380.17 | 28,839,135.12 | |
| Other Costs | | | | | | | |
| ---- | Food Services | | | | 1,016,275.47 | 1,016,275.47 | |
| ---- | Enterprise | | | | 7,109,088.23 | 7,109,088.23 | |
| ---- | Facilities Acquisition & Construction | | | | 9,168,511.59 | 9,168,511.59 | |
| ---- | Other Outgo | | | | 5,049,711.47 | 5,049,711.47 | |
| Other Funds | | | | | | | |
| ---- | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) | | 0.00 | 0.00 | 1,865,833.17 | 1,865,833.17 | |
| ---- | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | (858,414.80) | (858,414.80) | |
| ---- | Total County School Service and Charter Schools Funds Expenditures | 134,364,979.59 | 7,993,970.86 | 142,358,950.45 | 29,435,558.00 | 22,343,586.76 | |
| | | | | | 194,138,095.21 | 194,138,095.21 | |

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

| Goal | Type of Program | Instruction (Functions 1000-1999) | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3110-3160 and 3900) | Pupil Transportation (Function 3600) | Ancillary Services (Functions 4000-4999) | Community Services (Functions 5000-5999) | General Administration (Functions 7000-7999, except 7210)* | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Total |
|-----------------------------------|-------------------------------------|--------------------------------------|---|---|--|--|---|---|---|---|---|--|----------------|
| Instructional Goals | | | | | | | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 20,806,074.13 | 5,237,062.90 | 449.98 | 252,582.10 | 347,005.05 | 0.00 | 0.00 | | | 494,745.33 | 45,692.52 | 27,183,612.01 |
| 3100 | Alternative Schools | 190,160.17 | 1,120,301.97 | 10,038.99 | 0.00 | 0.00 | 0.00 | 0.00 | | | 5,564.21 | (13,230.71) | 1,312,834.63 |
| 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 |
| 3500 | County Community Schools | 14,144,188.50 | 6,734,596.20 | 510,139.84 | 2,801,164.66 | 2,845,568.82 | 0.00 | 0.00 | | | 1,645,679.46 | 68,841.79 | 28,750,179.27 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3600 | Juvenile Courts | (419,128.45) | 290,649.99 | 165,543.39 | 348,455.26 | 158,128.25 | 0.00 | 0.00 | | | 64,759.02 | 0.00 | 608,407.46 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 330,441.44 | 60,488.57 | 0.00 | 245,433.25 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 636,363.26 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 20,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 20,000.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 2,047,064.46 | 658,385.63 | 68,371.52 | 0.00 | 527,562.17 | 0.00 | 0.00 | | | 9,117.35 | 0.00 | 3,310,501.13 |
| 4900 | Other Supplemental Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education | 29,270,545.15 | 3,147,505.21 | 0.00 | 2,487,788.11 | 6,108,758.86 | 5,278,718.72 | 0.00 | | | 1,620,078.64 | 15,425.00 | 47,928,819.69 |
| 6000 | ROC/P | 96,434.30 | 65,782.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 952.06 | 0.00 | 163,169.21 |
| Other Goals | | | | | | | | | | | | | |
| 7110 | Nonagency - Educational | 239,767.65 | 0.00 | 29,148.79 | 114,688.90 | 449,974.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 833,580.06 |
| 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 |
| 8500 | Child Care and Development Services | 24,212.75 | 56,077.54 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 80,290.29 |
| 8600 | County Services to Districts | | 21,251,405.58 | 0.00 | 0.00 | 4,885.79 | 0.00 | | | 2,267,802.98 | 13,128.23 | 0.00 | 23,537,222.58 |
| Total Direct Charged Costs | | 66,749,760.10 | 38,622,256.44 | 783,692.51 | 6,250,112.28 | 10,441,883.66 | 5,278,718.72 | 0.00 | 0.00 | 2,267,802.98 | 3,854,024.30 | 116,728.60 | 134,364,979.59 |

* Functions 7100-7199 for goals 8100 and 8500

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

| Goal | Type of Program | Allocated Support Costs (Based on factors input on Form PCRAF) | | | Total |
|--------------------------------------|---------------------------------------|--|-----------------|--------------------|--------------|
| | | Full-Time Equivalents | Classroom Units | Pupils Transported | |
| Instructional Goals | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 229,235.19 | 0.00 | 0.00 | 229,235.19 |
| 3100 | Alternative Schools | 71,700.43 | 0.00 | 0.00 | 71,700.43 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3500 | County Community Schools | 1,405,087.18 | 2,710,175.47 | 0.00 | 4,115,262.65 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3600 | Juvenile Courts | 165,323.69 | 30,519.99 | 0.00 | 195,843.68 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 16,816.99 | 0.00 | 0.00 | 16,816.99 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 169,215.08 | 0.00 | 0.00 | 169,215.08 |
| 4900 | Other Supplemental Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 732,649.52 | 1,922,759.62 | 0.00 | 2,655,409.14 |
| 6000 | ROC/P | 3,041.70 | 0.00 | 0.00 | 3,041.70 |
| Other Goals | | | | | |
| 7110 | Nonagency - Educational | 35,913.63 | 0.00 | 0.00 | 35,913.63 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Svcs. | 0.00 | 0.00 | 0.00 | 0.00 |
| 8600 | County Services to Districts | 501,532.37 | 0.00 | 0.00 | 501,532.37 |
| Other Funds | | | | | |
| -- | Adult Education (Fund 11) | | 0.00 | | 0.00 |
| -- | Child Development (Fund 12) | 0.00 | 0.00 | 0.00 | 0.00 |
| -- | Cafeteria (Funds 13 and 61) | | 0.00 | | 0.00 |
| Total Allocated Support Costs | | 3,330,515.78 | 4,663,455.08 | 0.00 | 7,993,970.86 |

| | |
|--|----------------|
| A. Central Administration Costs in County School Service and Charter Schools Funds | |
| 1 Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999) | 1,067,121.66 |
| 2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 23,380.50 |
| 3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 28,300,421.91 |
| 4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 903,048.73 |
| 5 Total Central Administration Costs in County School Service and Charter Schools Funds | 30,293,972.80 |
| B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds | |
| 1 Total Direct Charged Costs (from Form PCR, Column 1, Total) | 134,364,979.59 |
| 2 Total Allocated Costs (from Form PCR, Column 2, Total) | 7,993,970.86 |
| 3 Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds | 142,358,950.45 |
| C. Direct Charged Costs in Other Funds | |
| 1 Adult Education (Fund 11, Objects 1000-5999, except 5100) | 438,657.87 |
| 2 Child Development (Fund 12, Objects 1000-5999, except 5100) | 8,904,832.59 |
| 3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 0.00 |
| 4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 Total Direct Charged Costs in Other Funds | 9,343,490.46 |
| D. Total Direct Charged and Allocated Costs (B3 + C5) | 151,702,440.91 |
| E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D) | 19.97% |

Unaudited Actuals
 2021-22
 County School Service Fund and Charter Schools Funds
 Program Cost Report
 Schedule of Other Costs (OC)

| Type of Activity | Food Services (Function 3700) | Enterprise (Function 6000) | Facilities Acquisition & Construction (Function 8500) | Other Outgo (Functions 9000-9999) | Total |
|--|----------------------------------|-------------------------------|---|--------------------------------------|---------------|
| Food Services (Objects 1000-5999, 6400-6910) | 1,016,275.47 | | | | 1,016,275.47 |
| Enterprise (Objects 1000-5999, 6400-6910) | | 7,109,088.23 | | | 7,109,088.23 |
| Facilities Acquisition & Construction (Objects 1000-6600) | | | 9,168,511.59 | | 9,168,511.59 |
| Other Outgo (Objects 1000-7999) | | | | 5,049,711.47 | 5,049,711.47 |
| Total Other Costs | 1,016,275.47 | 7,109,088.23 | 9,168,511.59 | 5,049,711.47 | 22,343,586.76 |

| 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 COUNTY SCHOOL SERVICE FUND | | | | | | | | |
| Expenditure Detail | 11,240.99 | 0.00 | 0.00 | (1,101,953.94) | | | | |
| Other Sources/Uses Detail | | | | | 2,000,000.00 | 881,553.02 | | |
| Fund Reconciliation | | | | | | | 7,012,235.69 | 3,825,841.65 |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (11,240.99) | 243,539.14 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 109,734.80 | 2,000,000.00 | | |
| Fund Reconciliation | | | | | | | 1,008,783.06 | 4,630,456.89 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | 200.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 42,018.49 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 316.00 | 517,606.77 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 816,396.31 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 771,818.22 | 0.00 | | |
| Fund Reconciliation | | | | | | | 1,150,163.46 | 197,792.90 |
| 13 CAFETERIA 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 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 16 FOREST RESERVE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 11,240.99 | (11,240.99) | 1,101,953.94 | (1,101,953.94) | 2,881,553.02 | 2,881,553.02 | 9,171,698.21 | 9,171,698.21 |

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Unaudited Actuals
2021-22 Unaudited Actuals
Technical Review Checks

San Joaquin County Office of Education

San Joaquin County

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to

zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

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

| FUND | RESOURCE | OBJECT | VALUE |
|-----------------------------------|----------|--------|---------------|
| 01 | 0000 | 8660 | -1,871,882.31 |
| Explanation: Negative Fair Market | | | |

| | | | |
|--|------|------|---------------|
| 01 | 3216 | 3502 | -15.58 |
| Explanation:Prior year unemployment adjustment | | | |
| 01 | 7425 | 8590 | -818.00 |
| Explanation:Prior year revenue adjustment | | | |
| 09 | 0000 | 8660 | -229,066.91 |
| Explanation:Negative Fair Market | | | |
| 09 | 1100 | 3502 | -81.24 |
| Explanation:Prior year unemployment adjustment | | | |
| 09 | 7425 | 3502 | -36.84 |
| Explanation:Prior year unemployment adjustment | | | |
| 09 | 7425 | 8590 | -477.00 |
| Explanation:Prior year revenue adjustment | | | |
| 11 | 0000 | 3501 | -21.98 |
| Explanation:Prior year unemployment adjustment | | | |
| 12 | 9010 | 8660 | -63,616.55 |
| Explanation:Negative Fair Market | | | |
| 67 | 9010 | 8660 | -35,602.64 |
| Explanation:Negative Fair Market | | | |
| 71 | 9010 | 8660 | -1,033,760.97 |
| Explanation:Earned negative interest | | | |

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

| <u>FUND</u> | <u>RESOURCE</u> | <u>VALUE</u> |
|---|-----------------|---------------|
| 01 | 7425 | -818.00 |
| Explanation:Prior year revenue adjustment | | |
| 09 | 7425 | -477.00 |
| Explanation:Prior year revenue adjustment | | |
| 71 | 9010 | -1,033,760.97 |
| Explanation:Earned negative interest | | |

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

| <u>FUND</u> | <u>RESOURCE</u> | <u>FUNCTION</u> | <u>VALUE</u> |
|---------------------------------------|-----------------|-----------------|--------------|
| 01 | 0000 | 3160 | -243.80 |
| Explanation:Current liability release | | | |
| 01 | 6387 | 7200-7600 | -13,038.32 |
| Explanation:Indirect adjustment | | | |
| 01 | 7415 | 7200-7600 | -23,159.07 |
| Explanation:Inter program transfer | | | |

09 7425 8100 -18.56
 Explanation:Prior year unemployment adjustment

09 9010 1000 -40,205.59
 Explanation:Inter program transfer

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/ keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ESMOE-ADA - (F) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/ keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/ keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

ESMOE-IMPORT - (F) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their

size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate.

EXCEPTION

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 9.83%

Explanation: SJCOE has reviewed and verified correct coding in unrestricted salaries

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Unaudited Actuals
2022-23 Budget
Technical Review Checks

San Joaquin County Office of Education

San Joaquin County

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

| FUND | RESOURCE | FUNCTION | VALUE |
|------------------------------------|----------|-----------|------------|
| 01 | 7415 | 7200-7600 | -21,213.00 |
| Explanation:Inter program transfer | | | |
| 09 | 9010 | 1000 | -25,113.00 |
| Explanation:Inter program transfer | | | |

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.