

MADERA UNIFIED SCHOOL DISTRICT

2021-22 Unaudited Actuals
& 2022-23 Modified Budget



Board of Trustees:

Ed McIntyre, President, Lucy Salazar, Clerk
Ray G. Seibert, Ruben Mendoza, Joetta Fleak, Israel Cortes, Nadeem Ahmad

Superintendent:

Todd Lile

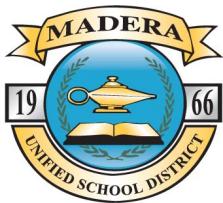
Deputy Superintendent of Administrative & Support Services:

Sandon Schwartz

Chief Financial Officer:

Arelis Garcia





MADERA UNIFIED SCHOOL DISTRICT

Madera Unified Community Compact

This Madera Unified Community Compact acknowledges our guarantee to all stakeholders - trustees, taxpayers, community partners, students, parents, staff, and leadership - that our identity and philosophy are built upon our best traditions and aligns modern student needs with the highest-level research and professional learning. The MUSD Governing Board believes in fair and equitable opportunities to empower students to learn deeply and live long healthy lives with the widest array of career opportunities. In ever-changing times, the MUSD Governing Board believes in ongoing collaboration with stakeholders to continuously improve student outcomes and college and career readiness.

Our Vision

Madera Unified will set the standard for hard work, creativity and resiliency with a fearless drive to continuously improve.

Our Mission

We are committed to creating and sustaining a culture enabling Madera Unified students to experience an unparalleled educational journey that is intellectually, socially and personally transformative.

Our Belief Statement

Madera Unified is where students are challenged to broaden their vision, inspired by meaningful opportunities and strive for authentic achievements.

**WE BELIEVE
MADERAUNIFIED**

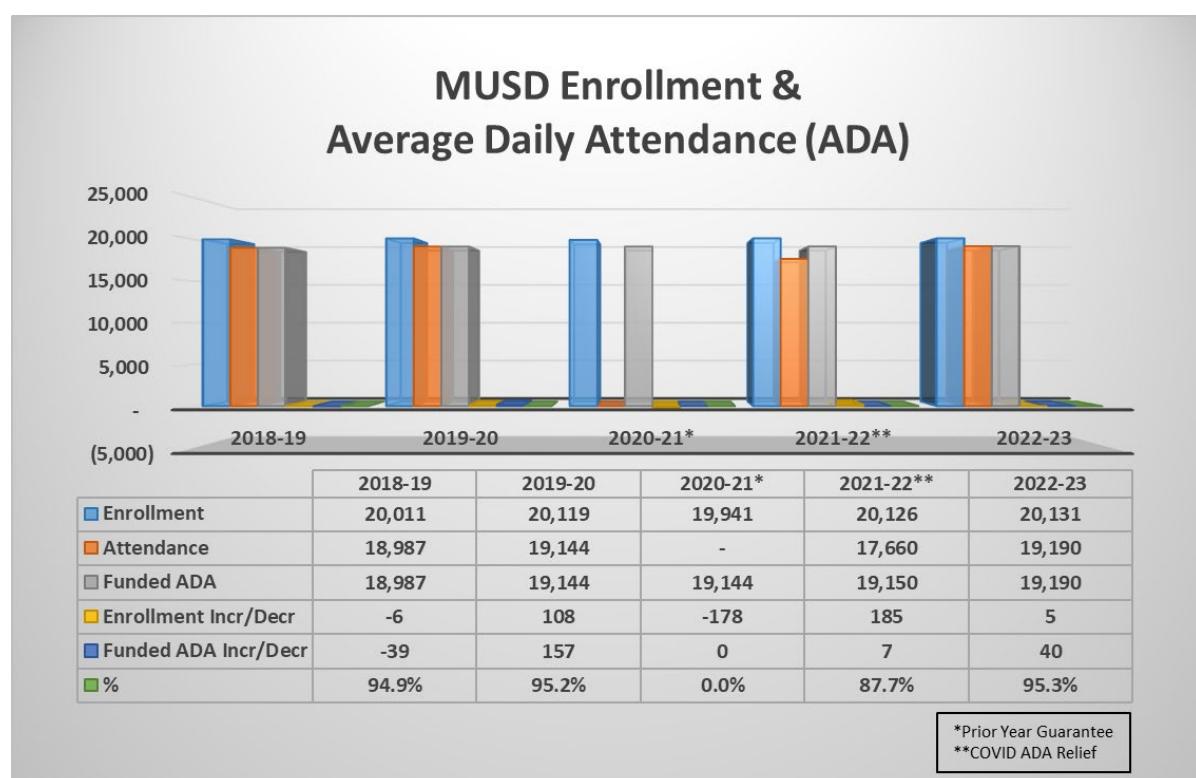
2021-22 Unaudited Actuals

Enrollment & Attendance

The District enrollment for 2021-22 was at 20,126. The average daily attendance (ADA) was reported at 17,660 this year. The COVID-19 pandemic affected our ADA greatly even after implementing the Independent Study Program. All districts in California reported lower than normal attendance.

The district will take advantage of the proxy measure adopted by the state for 2021-22. The COVID Relief ADA will apply the ADA yield for 2019-20 and divide it by the ADA yield for 2021-22. If the resulting quotient is greater than one, indicating that attendance rates in 2019-20 were higher than 2021-22. Then, ADA will be adjusted by multiplying 2021-22 actual ADA by the quotient. According to the calculation, the quotient for our district is 108.43%. The district will be funded on 19,150 ADA for 2021-22.

The 2022-23 school year began on August 8, 2022. In-person instruction is taking place in all our schools and we continue to offer the K-12 Independent Study Program. The District will be reporting enrollment on the census day, the first Wednesday in October to the California Longitudinal Pupil Achievement Data System (CALPADS). The enrollment projection for this school year was estimated at 20,131. The district's enrollment is experiencing higher numbers than estimated as the transitional kindergarten (TK) program expands. The Local Control Funding Formula (LCFF) has been calculated using the estimated ADA at 19,190. Historically, the district ADA has been around 95%:

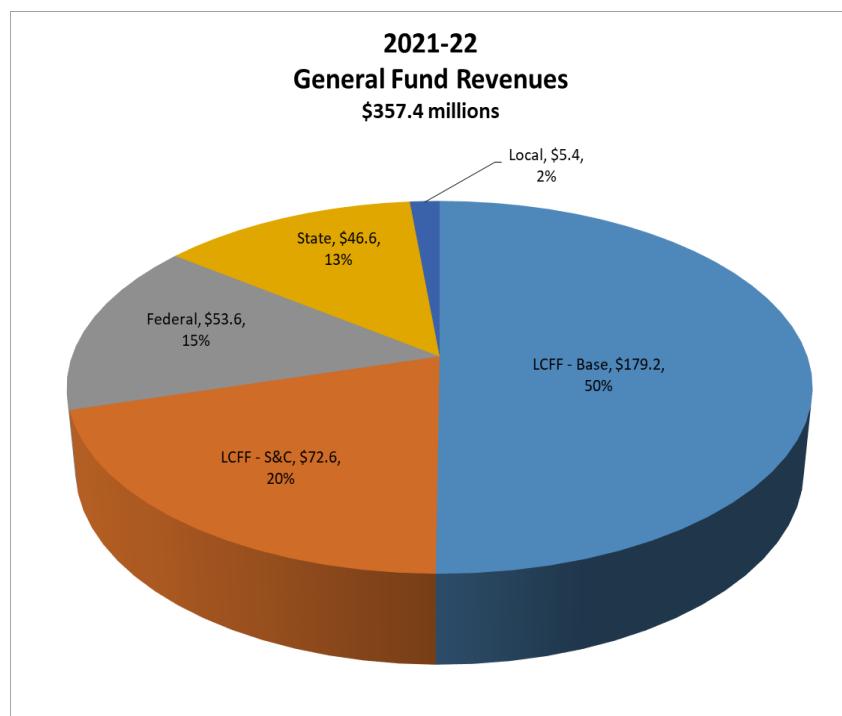


General Fund Revenue

The district's actual revenue for 2021-22 was \$357,412,141. This amount includes \$233,210,090 Unrestricted and \$124,202,051 Restricted. The restricted revenue includes \$12,629,765 for STRS-on-Behalf, a state requirement to recognize the state's contribution made on-behalf of the districts to the CalSTRS retirement system.

The Local Control Funding Formula (LCFF) revenue is part of the unrestricted funds. This year the LCFF revenue was \$251,765,213 or 70% of the General Fund total revenue. This amount includes an increase of 5.07% for the cost-of-living adjustment (COLA).

The restricted revenue includes \$35.6 million in COVID-19 Relief funds from the various acts enacted by the Federal and State Government. These revenues are on-time funds:



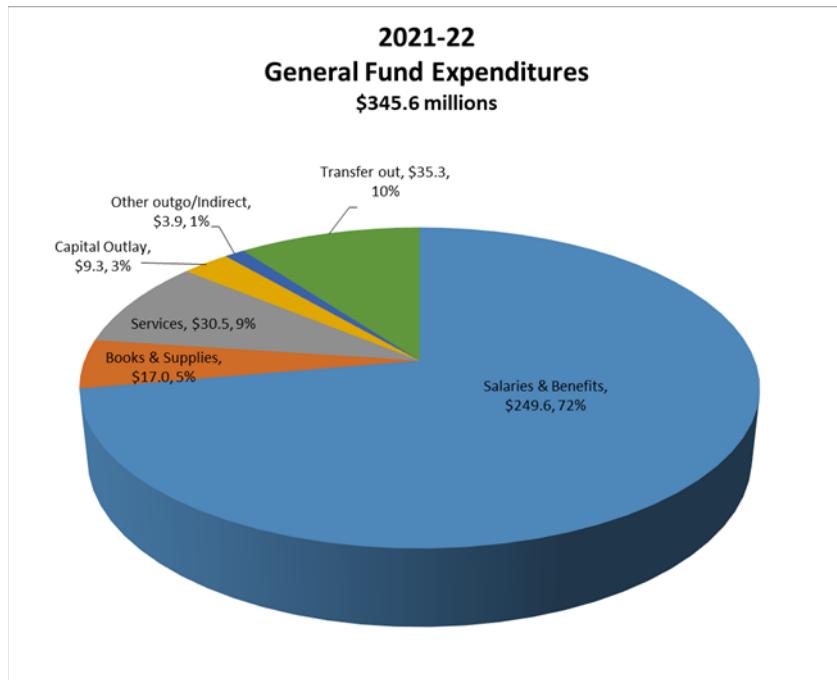
General Fund Expenses

The district's actual expenses for 2021-22 were \$345,567,121. This amount includes \$231,309,673 Unrestricted and \$114,257,448 Restricted. The restricted expenditures include \$12,629,765 for STRS-on-Behalf as well. Salaries & Benefits accounted for \$250 million of the total General Fund expenditures.

The district spent \$27,731,489 in the Special Education program and \$10,611,052 in the Routine Repair & Maintenance Account (RRMA). The state requires at a minimum to spend 3% of the district's total General Fund expenditures in the RRMA program to maintain facilities in good shape. For Fiscal Year 2021-22 the requirement has been met. The Transportation Department expenditures were \$6.4 million this year.

The district spent the \$35.6 million received in COVID-19 Relief funds as follows:

- Salaries & Benefits - \$23.5 million
- Supplies & Materials - \$4.3 million
- Services & Other - \$7.8 million



2022-23 Modified Budget

Assumptions

The revenue projections for 2022-23 were updated using the state-adopted budget approved by the governor in June to incorporate the latest budget and financial planning factors. The LCFF revenue calculation included a cost-of-living adjustment (COLA) of 6.56% plus the 6.70% base grant increase per AB/SB 185. These increases translate to an additional \$33 million in new LCFF revenue for 2022-23.

The state budget created significant changes requiring a 45-Day Revised Budget to incorporate these changes. The governing board approved the revised budget on August 9, 2022. The major changes include:

- LCFF base grant increase by 6.70%
- 2021-22 LCFF calculation amended to utilize the greater of 2021-22 ADA or the 2019-20 attendance rate applied to 2021-22 enrollment for all classroom-based LEAs that met specified independent study requirements
- Transitional Kindergarten (TK) add-on to the LCFF of \$2,813 for 2022-23, to be adjusted annually by the COLA
- Establish the Learning Recovery Emergency Block Grant
- Establish the Arts, Music, and Instructional Materials Discretionary Block
- Full funding for the Expanded Learning Opportunities Program (ELOP)
- Special education base rate increased to \$820 per pupil
- Home-to-school transportation funding equal to 60% of expenditures reported in the prior year, excluding capital outlay and non-agency expenditures, and reduced by the transportation add-on to the LCFF

Below are the COLA percentages for 2021-22 and future years according to the Department of Finance (DOF):

	2021-22	2022-23	2023-24	2024-25
Estimated LCFF COLA	5.07%	6.56% & 6.70%	5.38%	4.02%

The current and future years estimated rates for the CalSTRS and CalPERS retirement systems are below:

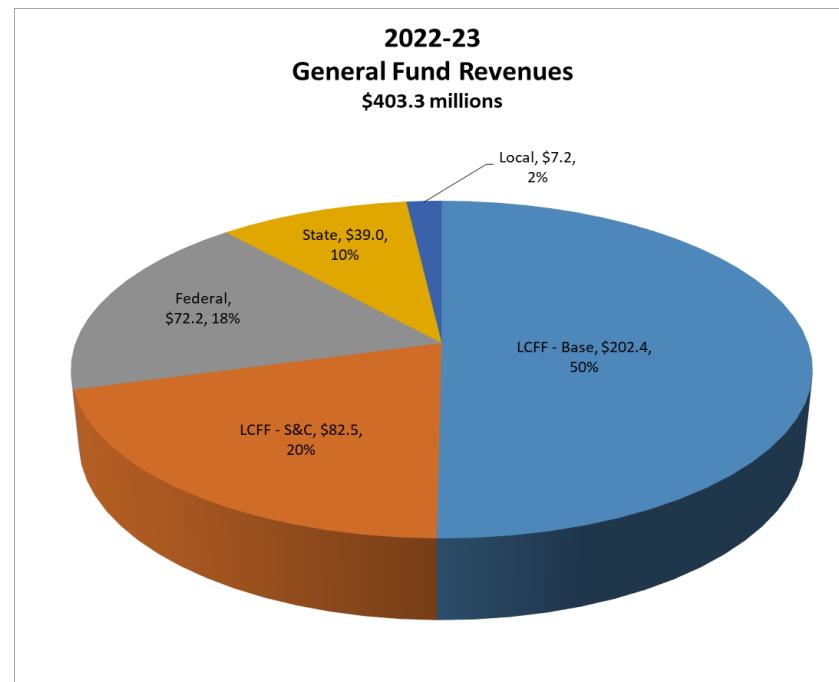
	2021-22	2022-23	2023-24	2024-25
CalSTRS	16.92%	19.10%	19.10%	19.10%
CalPERS	22.91%	25.37%	25.20%	24.60%

Other factors included in the assumptions are the annual 3% increase to health & welfare district contribution, the step and column increase in salaries, the consumer price index increase, and the increase in the hourly minimum wage.

General Fund Revenue \$403.3 million

The \$403.3 million are divided into two major categories. The unrestricted funds account for \$267.6 million and \$135.7 for Restricted funds. Unrestricted funds are generated primarily by the (LCFF) calculation and are available for the general and discretionary needs of the district. Restricted funds come from other state and federal sources and are available for use only within the programs and purposes for which they are granted.

This year 70% of the district's total revenue is coming from LCFF or \$285 million, this amount includes \$15 million generated by the 6.56% COLA and \$18 million generated by the 6.7% base grant increase. The district is receiving \$72.1 in Federal funds; from there, \$45 million are one-time funds from the COVID-19 Relief. The State revenue is \$39 million, from this amount STRS-on-Behalf accounts for \$13.1 million. The Local revenue is estimated at \$7.2 million:



The district will be receiving the grants below. These grants are not included in the revenue or expenditure budgets since the California Department of Education (CDE) has not officially notified the district. The amounts listed are the estimates provided by School Services of California:

- Arts, Music, & Instructional Materials Block Grant - \$12 million
- Learning Recovery Grant - \$39 million
- Increase to Extended Learning Opportunity Program (ELOP) Grant - \$13 million

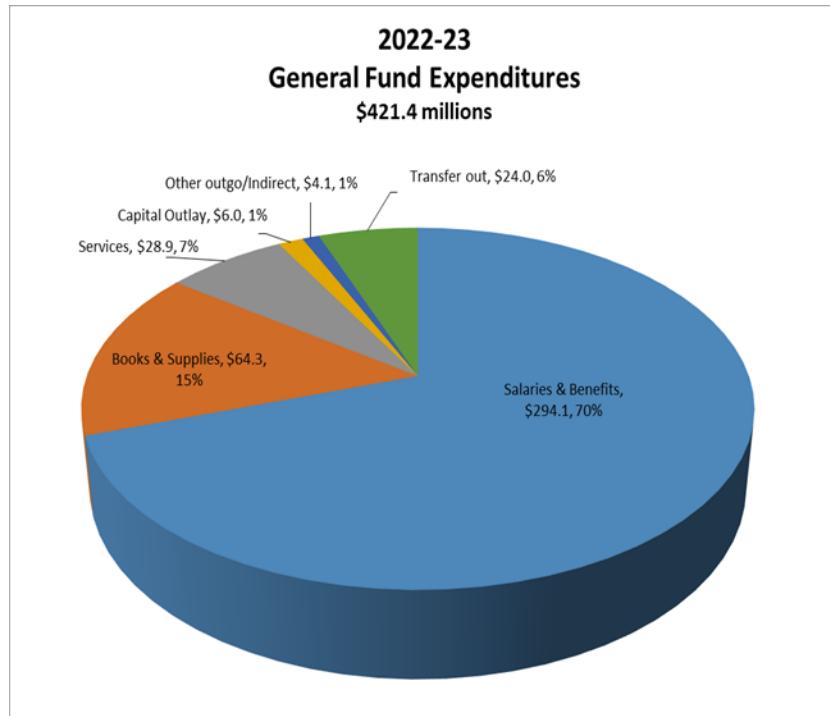
General Fund Expenditures \$421.4 million

The General Fund expenditures are categorized as Unrestricted and Restricted. This year, the Unrestricted expenditures are estimated at \$266.4 million, while Restricted accounts for \$155 million. The district spends on average \$20 million per month in payroll and vendor payments.

The 2022-23 Special Education budget is at \$35 million. The district receives \$1.8 million in Federal funds (5%) and \$6 in State funds (17%) through the Special Education Local Plan Area (SELPA). The district also receives \$1 million in Early Intervention Funds (3%). The remainder \$26.2 million (75%) comes from the district's Unrestricted General Fund.

The Routine Repair & Maintenance Account (RRMA) budget is \$9.4 million. The budget for chemicals, parts and other supplies was increased to account for price increases due to inflation.

The Transportation Department budget is \$8.6 million. The cost increases of fuel, tires, and parts were also taken into account in this year's budget.



COVID Relief Funds (Restricted One-time funds)

The district has been awarded a total of \$156 million in COVID Relief funds. These funds have brought an opportunity for the district to find ways to take advantage of this unique situation to benefit the district in future years. Using this approach, the district has maximized the use of these funds to fund new programs such as: Elementary Elective classes, Teacher Mentor program, after-school tutoring, and zero and seventh-period pay to name a few.

The table below shows the prior year expenditures, current year budgeted amounts, and available balances of the various COVID relief funds.

COVID RELIEF FUNDS

Resource	Fund Type	Expiration Date	Award Amount	Spent 2020-21	Spent 2021-22	Budgeted 2022-23*	Balance
32200	LLM - CRF	5/31/2021	\$ 21,376,099	\$ 21,376,099	\$ -	\$ -	\$ -
74200	LLM - Prop 98	6/30/2021	\$ 1,926,829	\$ 1,926,829	\$ -	\$ -	\$ -
32100	ESSER I	9/30/2022	\$ 7,079,582	\$ 3,791,652	\$ 3,287,930	\$ -	\$ -
32110	ESSER Comm School	9/30/2022	\$ 999,999	\$ -	\$ 793,637	\$ 206,362	\$ -
32150	LLM - GEER	9/30/2022	\$ 828,940	\$ 178,421	\$ 650,519	\$ -	\$ -
32120	ESSER II	9/30/2023	\$ 30,562,526	\$ 2,341	\$ 20,107,038	\$ 10,453,147	\$ 0
32160	ELO-G (State Reserve)	9/30/2023	\$ 2,391,439	\$ -	\$ 517,695	\$ 1,873,744	\$ 0
32170	ELO-G (ESSER II)	9/30/2023	\$ 548,857	\$ -	\$ 548,857	\$ -	\$ -
74220	IPI	9/30/2024	\$ 8,695,440	\$ 3,937,331	\$ 4,193,221	\$ 564,888	\$ (0)
74250	ELO-G*	9/30/2024	\$ 7,482,227	\$ 2,203,317	\$ 5,278,910	\$ -	\$ -
74260	ELO-G - Paras*	9/30/2024	\$ 1,572,979	\$ -	\$ 912,414	\$ 660,565	\$ 0
32180	ELO-G (ESSER III)	9/30/2024	\$ 1,558,941	\$ -	\$ -	\$ 1,558,941	\$ -
32190	ELO-G (Learning Loss)	9/30/2024	\$ 2,687,345	\$ -	\$ -	\$ 2,687,345	\$ -
32130	ESSER III	9/30/2024	\$ 54,847,547	\$ -	\$ 9,669,670	\$ 24,151,623	\$ 21,026,254
32140	ESSER III (LLM)	9/30/2024	\$ 13,711,887	\$ -	\$ -	\$ 4,000,000	\$ 9,711,887
			\$ -	\$ -	\$ -	\$ -	\$ -
				\$ 156,270,637	\$ 33,415,990	\$ 45,959,891	\$ 46,156,615
							\$ 30,738,142

*Budgeted amounts includes the following:

Encumbered:	\$ 36,052,333
Spent:	\$ 1,441,063
Available Budget:	\$ 8,663,220
	\$ 46,156,615

GENERAL FUND ENDING BALANCE & RESERVE

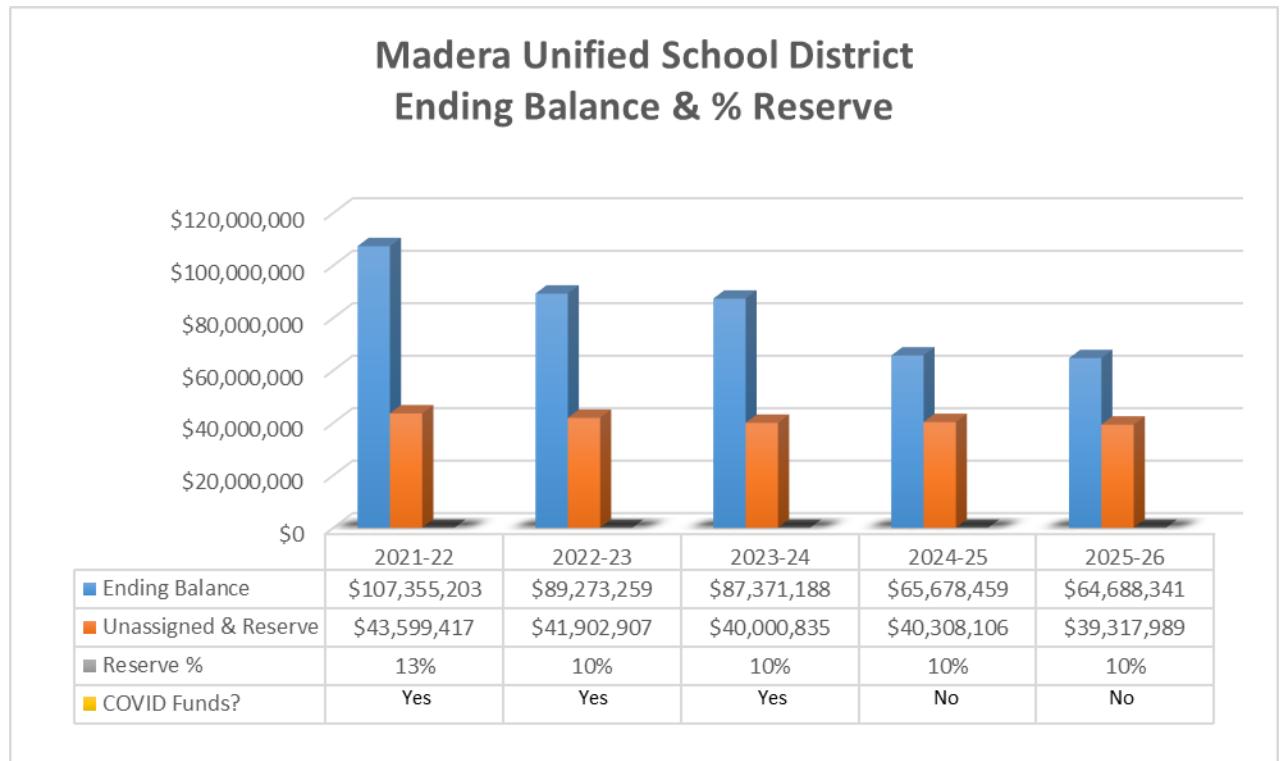
The General Fund ending balance as of June 30, 2022 is \$107.3 million and a reserve of 13%. The ending balance includes \$88 million from Unrestricted funds and \$19.3 million from Restricted funds. The focus will be on maximizing the use of one-time funds due to the restrictive nature and reserve local resources for future expenditures.

Starting with Fiscal Year 2022-23, the law imposes a 10% cap on the amount local school districts can maintain in their reserves. The Governing Board adopted resolution No.22-2021/22 authorizing the increase or decrease of the inter-fund transfer to the Special Reserve Building Fund (Fund 41) to ensure the 10% reserve cap is met in 2022-23 and in future years. The Governing Board also committed reserves with resolution No.41-2021/22 to protect the board goals and district initiatives. The committed funds are excluded from the 10% reserve cap calculation. The committed reserve funds include the following:

- Unrestricted Lottery Textbooks - \$10.4 million
- LCFF Concentration Funds - \$13.6 million
- Unrestricted LCFF Funds - \$22 million (to cover salaries & benefits currently paid with COVID-19 relief funds until 2023-24)

Maintaining a healthy reserve allows the district to manage cash flow, mitigate funding, address unexpected costs, save for large purchases, and reduce borrowing costs.

Based on the current financial information, the actual ending balance and reserve for 2021-22 and the estimates for the next four years are below. Note that the ending balance will start decreasing in 2024-25 once the COVID funds are depleted.



OTHER FUNDS

The district maintains other funds such as Adult Education, Preschool, Child Nutrition, and Building funds. These funds are self-sustained programs; they operate within their revenues. For 2021-22, a transfer of \$300 thousand was done from the General Fund into Adult Education; this transfer will protect the operations of the fund against revenue shortfalls.

Fund #	Description	Beginning Balance 7/01/2021	Revenue	Expenses	Transfer In/Out	Projected Ending Balance 6/30/2022
01	General Fund	\$ 95,510,182	\$ 357,343,583	\$ 310,260,746	\$ (35,237,817)	\$ 107,355,202
08	Student Activity Special Revenue	\$ 744,387	\$ 974,208	\$ 889,105		\$ 829,490.05
11	Adult Education	\$ 95,221	\$ 1,496,920	\$ 1,355,841	\$ 300,000	\$ 536,300
12	Child Development	\$ 581,092	\$ 3,262,742	\$ 3,281,146		\$ 562,688
13	Child Nutrition	\$ 5,737,410	\$ 16,321,542	\$ 16,360,070		\$ 5,698,881
21	Building Fund (Bond Proceeds)	\$ 41,537,701	\$ (1,329,680)	\$ 832,444		\$ 39,375,577
25	Developer Fees	\$ 3,509,451	\$ 2,519,462	\$ 9,792	\$ (249,800)	\$ 5,769,321
27	Redevelopment Agency	\$ 352,422	\$ 1,094,232	\$ -	\$ (900,000)	\$ 546,655
35	County School Facilitieis	\$ 16,921,039	\$ 36,391,210	\$ 329,859		\$ 52,982,391
40	Special Reserve Capital	\$ 3,883,697	\$ 9,047	\$ 3,660,602	\$ 1,000,000	\$ 1,232,141
41	Special Reserve Building	\$ 20,049,520	\$ (969,835)	\$ 480,495	\$ 29,000,000	\$ 47,599,191
51	Bond Interest and Redemption	\$ 13,630,688	\$ 9,592,502	\$ 13,029,956		\$ 10,193,234
56	Debt Service	\$ 850,557	\$ (24,448)	\$ 6,187,606	\$ 6,087,617	\$ 726,120
TOTAL		\$ 203,403,369	\$ 426,681,484	\$ 356,677,662	\$ -	\$ 273,407,191

MULTI-YEAR PROJECTION

The multi-year projection (MYP) is the most critical document that focuses on the operational and strategic functions. This document is fundamental for financial and budget decisions related to future educational services for our students. The MYP provides the governing board with insight and certainty in decisions to focus on growth and sustainability.

Based on the economic projections, assumptions, and estimated COLA increases provided by the Department of Finance, the table below shows the estimated new revenue the district will receive in future years:

New Revenue from LCFF				
	2022-23	2023-24	2024-25	2025-26
DOF Estimated COLA	6.56% + 6.7%	5.38%	4.02%	3.72%
Estimated LCFF Revenue	\$284,916,539	\$302,078,126	\$315,722,760	\$327,875,042
Total New revenue	\$ 33,128,076	\$ 17,161,587	\$ 13,644,634	\$ 12,152,282

The multi-year projection also includes the major increases in expenses each year. These increases include step and column salary increases, a 3% increase to the district's contribution to health & welfare, contribution increases to the employee retirement systems (CalSTRS & CalPERS), and the Consumer Price Index (CPI) for California. The table below shows the increases for those areas in the current fiscal year and the next three years:

New Expenses				
	2022-23	2023-24	2024-25	2025-26
Step & Col Increase	\$ 2,400,000	\$ 2,700,000	\$ 2,800,000	\$ 3,000,000
Salary Increase 6% & 4%	\$ 10,015,000	\$ 6,675,000		
STRS	\$ 2,075,700	\$ -	\$ -	\$ -
PERS	\$ 902,900	\$ -	\$ -	\$ -
H&W	\$ 869,000	\$ 950,000	\$ 990,000	\$ 1,000,000
Supplies (Fuel, Diesel, Parts, Tires, Chemicals)	\$ 2,000,000	\$ 500,000	\$ 500,000	\$ 500,000
Services (Liability Insurance, Utilities)	\$ 1,000,000	\$ 1,000,000	\$ 600,000	\$ 600,000
New Positions (Core Staffing)	\$ 4,750,000	\$ 220,000	\$ 220,000	\$ 220,000
THS Personnel	\$ 490,500			
THS Operating Budget	\$ 99,730			
THS Startup Funds	\$ 500,000			
King Hussein Elementary Staff				\$ 1,000,000
King Hussein Elementary Start up funds				\$ 1,000,000
Minimum Wage Increase	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Total	\$ 25,152,830	\$ 12,095,000	\$ 5,160,000	\$ 7,370,000

FUTURE YEARS

2023-24

1. Estimated COLA at 5.38%
2. New Revenue - \$17 million
3. 4% Salary increase for all employees
4. Major increases CalSTRS and CalPERS, Step/Column, H&W
5. TK enrollment increase
6. Continue construction for K-8 King Hussein Elementary
7. Continue plans for second K-8 school

2024-25

1. Estimated COLA at 4.02%
2. New Revenue - \$14 million
3. No more COVID Relief Funds
4. Major increases CalSTRS and CalPERS, Step/Column, H&W
5. TK enrollment increase
6. Continue construction for K-8 King Hussein Elementary
7. Continue plans for second K-8 school

2025-26

1. Estimated COLA at 3.72%
2. New Revenue - \$12 million
3. No more COVID Relief Funds
4. Major increases CalSTRS and CalPERS, Step/Column, H&W
5. Finish construction for K-8 King Hussein Elementary
6. Continue plans for second K-8 school

Madera Unified School District's goal is to maintain a balanced budget, minimal debt, competitive salaries; and most important, rigorous programs and high-quality learning for our students.

Honesty + Competency = Trust

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
A. REVENUES								
1) LCFF Sources		8010-8099	251,765,212.73	0.00	251,765,212.73	284,916,539.00	0.00	284,916,539.00
2) Federal Revenue		8100-8299	0.00	53,559,979.27	53,559,979.27	0.00	72,165,798.00	72,165,798.00
3) Other State Revenue		8300-8599	4,668,921.80	41,974,887.66	46,643,809.46	4,250,111.00	34,727,159.00	38,977,270.00
4) Other Local Revenue		8600-8799	(1,794,557.02)	7,169,138.35	5,374,581.33	1,029,721.00	6,152,517.00	7,182,238.00
5) TOTAL, REVENUES			254,639,577.51	102,704,005.28	357,343,582.79	290,196,371.00	113,045,474.00	403,241,845.00
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	84,785,772.42	31,647,371.98	116,433,144.40	103,390,024.00	37,784,004.00	141,174,028.00
2) Classified Salaries		2000-2999	30,733,783.36	10,382,241.87	41,116,025.23	37,667,499.00	10,215,592.00	47,883,091.00
3) Employee Benefits		3000-3999	60,800,427.73	31,257,840.16	92,058,267.89	67,211,203.00	37,871,359.00	105,082,562.00
4) Books and Supplies		4000-4999	5,493,003.86	11,504,728.57	16,997,732.43	14,013,927.00	50,236,968.00	64,250,895.00
5) Services and Other Operating Expenditures		5000-5999	15,493,519.77	15,038,278.11	30,531,787.88	20,234,989.00	8,635,280.00	28,870,269.00
6) Capital Outlay		6000-6999	1,362,343.16	7,906,084.68	9,268,427.84	2,272,380.00	3,759,910.00	6,032,290.00
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	3,049,883.83	1,472,417.66	4,522,301.49	3,161,694.00	1,533,470.00	4,695,164.00
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(5,723,811.56)	5,048,485.43	(675,326.15)	(5,586,463.00)	4,936,455.00	(650,008.00)
9) TOTAL, EXPENDITURES			195,994,922.55	114,257,448.46	310,252,371.01	242,365,253.00	154,973,038.00	397,338,291.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			58,644,654.96	(11,553,443.18)	47,091,211.78	47,831,118.00	(41,927,564.00)	5,903,554.00
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers		8900-8929	68,558.12	0.00	68,558.12	30,000.00	0.00	30,000.00
a) Transfers In		7600-7629	35,306,375.00	0.00	35,306,375.00	24,005,500.00	0.00	24,005,500.00
b) Transfers Out								-32.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		7630-7699	8,375.00	0.00	8,375.00	10,000.00	0.00	10,000.00
b) Uses								19.4%
3) Contributions		8980-8999	(21,498,045.94)	21,498,045.94	0.00	(22,616,948.00)	22,616,848.00	0.00
4) TOTAL, OTHER FINANCING SOURCES/USES			(56,744,237.82)	21,498,045.94	(35,246,191.88)	(46,602,348.00)	22,616,848.00	(23,985,500.00)
								-31.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,900,417.14	9,944,602.76	11,845,019.90	1,228,770.00	(19,310,716.00)	(18,081,946.00)
F. FUND BALANCE, RESERVES								-252.7%
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	86,144,072.03	9,366,110.89	95,510,182.92	88,044,489.17	19,310,713.65	107,355,202.82	12.4%
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
d) Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
2) Ending Balance, June 30 (E + F1e)								-16.8%
Components of Ending Fund Balance								
a) Nonspendable Revolving Cash	9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores	9712	418,221.62	0.00	418,221.62	418,222.00	0.00	418,222.00	0.0%
Prepaid Items	9713	74,718.94	0.00	74,718.94	0.00	0.00	0.00	-100.0%
All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740	0.00	19,310,713.65	19,310,713.65	0.00	0.39	0.39	-100.0%
c) Committed Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	9760	43,067,496.00	0.00	43,067,496.00	46,067,496.00	0.00	46,067,496.00	7.0%
Concentration funds for Unduplicated Pupil Positions moved to ESSER II (3 years)	9760	13,614,028.00		13,614,028.00				
Textbooks	9760	22,000,000.00		22,000,000.00				
Concentration Funds for Unduplicated Pupil Positions moved to ESSER III (3 years)	9760	7,453,468.00		7,453,468.00	13,614,028.00		13,614,028.00	
Textbooks	9760				22,000,000.00		22,000,000.00	
d) Assigned								
Other Assignments	9780	859,635.00	0.00	859,635.00	859,635.00	0.00	859,635.00	0.0%
G.A.S.B. 16 Vacation Accrual	9780	859,635.00		859,635.00			859,635.00	
G.A.S.B. 16 Vacation Accrual	9780						10,453,468.00	
e) Unsigned/Unappropriated Reserve for Economic Uncertainties	9789	10,367,013.63	0.00	10,367,013.63	12,640,613.67	0.00	12,640,613.67	21.9%
Unsigned/Unappropriated Amount	9790	33,232,403.98	0.00	33,232,403.98	29,262,292.50	(2.74)	29,262,289.76	-11.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
G. ASSETS								
1) Cash								
a) in County Treasury	9110	127,509,070.87	16,005,012.51		143,514,083.38			
1) Fair Value Adjustment to Cash in County Treasury	9111	(5,573,939.48)		0.00	(5,573,939.48)			
b) in Banks	9120	0.00	0.00	0.00	0.00			
c) in Revolving Cash Account	9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee	9135	0.00	0.00	0.00	0.00			
e) Collections Awaiting Deposit	9140	0.00	0.00	0.00	0.00			
2) Investments	9150	0.00	0.00	0.00	0.00			
3) Accounts Receivable	9200	1,670,501.72	16,260,059.46	17,930,561.18				
4) Due from Grantor Government	9290	0.00	0.00	0.00	0.00			
5) Due from Other Funds	9310	543,487.70	70,838.33	614,326.03				
6) Stores	9320	418,221.62	0.00	418,221.62				
7) Prepaid Expenditures	9330	74,718.94	0.00	74,718.94				
8) Other Current Assets	9340	0.00	0.00	0.00	0.00			
9) Lease Receivable	9380	0.00	0.00	0.00	0.00			
10) TOTAL ASSETS		124,667,061.37	32,335,910.30	157,002,971.67				
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			
2) TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00	0.00			
I. LIABILITIES								
1) Accounts Payable	9500	36,622,396.58	6,810,896.38	43,433,292.96				
2) Due to Grantor Governments	9590	0.00	0.00	0.00	0.00			
3) Due to Other Funds	9610	175.62	0.00	175.62				
4) Current Loans	9640	0.00	0.00	0.00	0.00			
5) Unearned Revenue	9650	0.00	6,214,300.27	6,214,300.27				
6) TOTAL LIABILITIES		36,622,572.20	13,025,196.65	49,647,768.85				
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			
2) TOTAL DEFERRED INFLOWS		0.00	0.00	0.00	0.00			
K. FUND EQUITY								

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			88,044,489.17	19,310,713.65	107,355,202.82			

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year	8011	134,228,325.00	0.00	134,228,325.00	204,786,962.00	0.00	204,786,962.00	52.6%
Education Protection Account State Aid - Current Year	8012	86,466,807.00	0.00	86,466,807.00	53,155,108.00	0.00	53,155,108.00	-38.5%
State Aid - Prior Years	8019	(925,246.00)	0.00	(925,246.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions	8021	255,952.07	0.00	255,952.07	250,616.00	0.00	250,616.00	-2.1%
Homeowners' Exemptions	8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax	8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes								
County & District Taxes Secured Roll Taxes	8041	27,079,196.94	0.00	27,079,196.94	31,165,301.00	0.00	31,165,301.00	15.1%
Unsecured Roll Taxes	8042	1,131,958.93	0.00	1,131,958.93	932,719.00	0.00	932,719.00	-17.6%
Prior Years' Taxes	8043	33,420.18	0.00	33,420.18	(970,729.00)	0.00	(970,729.00)	-3004.6%
Supplemental Taxes	8044	1,994,142.16	0.00	1,994,142.16	500,000.00	0.00	500,000.00	-74.9%
Education Revenue Augmentation Fund (ERAF)	8045	0.00	0.00	0.00	(3,610,376.00)	0.00	(3,610,376.00)	New
Community Redevelopment Funds (SB 617/609/1992)	8047	3,145,723.39	0.00	3,145,723.39	281,945.00	0.00	281,945.00	-91.0%
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses	8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources		253,410,279.67	0.00	253,410,279.67	286,491,546.00	0.00	286,491,546.00	13.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,645,066.94)	(1,645,066.94)	(1,575,007.00)	(1,575,007.00)	(1,575,007.00)	-4.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals				2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL LCFF SOURCES		251,765,212.73	0.00	251,765,212.73	284,916,539.00	0.00	284,916,539.00	13.2%		
FEDERAL REVENUE										
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Special Education Entitlement	8181	0.00	1,299,473.28	1,299,473.28	0.00	1,813,011.00	1,813,011.00	39.5%		
Special Education Discretionary Grants	8182	0.00	281,689.06	281,689.06	0.00	49,710.00	49,710.00	-82.4%		
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Forest Reserve Funds	8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Flood Control Funds	8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Title I, Part A, Basic	3010		9,508,225.99	9,508,225.99		13,050,152.00	13,050,152.00	37.3%		
Title I, Part D, Local Delinquent Programs	3025		0.00	0.00		0.00	0.00	0.0%		
Title II, Part A, Supporting Effective Instruction	4035		1,300,258.91	1,300,258.91		1,614,890.00	1,614,890.00	24.2%		
Title III, Part A, Immigrant Student Program	4201		4,619.99	4,619.99		0.00	0.00	-100.0%		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
Title III, Part A, English Learner Program	4203	8290		843,769.07	843,769.07		1,432,476.00	1,432,476.00
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00
3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, Other NCLB / Every Student Succeeds Act	5630	8290		3,089,062.46	3,089,062.46		5,602,978.00	5,602,978.00
Career and Technical Education	3500-3599	8290		248,562.00	248,562.00		248,562.00	248,562.00
All Other Federal Revenue	All Other	8290		36,984,318.51	36,984,318.51		48,354,019.00	48,354,019.00
TOTAL, FEDERAL REVENUE			0.00	53,559,979.27	53,559,979.27	0.00	72,165,798.00	72,165,798.00
OTHER STATE REVENUE								
Other State Apportionments ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00
Prior Years	6500	8319		0.00	0.00		0.00	0.00
All Other State Apportionments - Current Year	All Other	8311		0.00	0.00		0.00	0.00
All Other State Apportionments - Prior Years	All Other	8319		0.00	0.00		0.00	0.00
Child Nutrition Programs	8520	0.00	804,325.00	804,325.00		0.00	0.00	-100.0%
Mandated Costs Reimbursements	8550	794,714.00	0.00	794,714.00	830,961.00	0.00	830,961.00	4.6%
Lottery - Unrestricted and Instructional Materials Tax Relief Subventions	8560	3,500,860.99	1,618,774.97	5,119,635.96	3,399,150.00	1,339,665.00	4,738,815.00	-7.4%
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		2,212,384.66	2,212,384.66		3,574,075.00	3,574,075.00	61.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00
Drug/Alcohol/Tobacco Funds	66650, 6690, 6695	8590		0.00	0.00		0.00	0.00%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00%
Career Technical Education Incentive Grant Program	6387	8590	659,625.89	659,625.89	2,457,423.00	2,457,423.00		272.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00%
All Other State Revenue	All Other	8590	373,346.81	36,679,777.14	37,053,123.95	20,000.00	27,355,996.00	27,375,996.00 -26.1%
TOTAL OTHER STATE REVENUE			4,668,921.80	41,974,887.66	46,643,809.46	4,250,111.00	34,727,159.00	38,977,270.00 -16.4%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds		8631	5,687.34	5,687.34	5,687.34	5,000.00	0.00	5,000.00	-12.1%
Not Subject to LCFF Deduction		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Delinquent Non-LCFF		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Taxes		8650	50,495.45	50,495.45	50,495.45	30,000.00	0.00	30,000.00	-40.6%
Sales		8660	398,239.78	398,239.78	398,239.78	300,000.00	0.00	300,000.00	-24.7%
Sale of Equipment/Supplies		8662	(5,320,424.50)	0.00	(5,320,424.50)	0.00	0.00	0.00	-100.0%
Sale of Publications		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8677	589,184.32	589,184.32	589,184.32	339,000.00	0.00	339,000.00	-42.5%
Interest		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
of Investments									
Fees and Contracts									
Adult Education Fees									
Non-Resident Students									
Transportation Fees From Individuals									
Interagency Services									
Mitigation/Developer Fees									
All Other Fees and Contracts									
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00
All Other Local Revenue		8699	2,482,260.59	1,529,079.19	4,011,339.78	355,721.00	80,000.00	435,721.00
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments								
Special Education SELPA Transfers		8791	0.00	0.00	0.00	0.00	0.00	0.00
From Districts or Charter Schools		8792		5,640,059.16	5,640,059.16		6,072,517.00	6,072,517.00
From County Offices		8793	0.00	0.00	0.00	0.00	0.00	0.00
From JPAs								
ROC/P Transfers		8791	0.00	0.00	0.00	0.00	0.00	0.00
From Districts or Charter Schools		8792	0.00	0.00	0.00	0.00	0.00	0.00
From County Offices		8793	0.00	0.00	0.00	0.00	0.00	0.00
From JPAs								
Other Transfers of Apportionments								
From Districts or Charter Schools		All Other	8791	0.00	0.00	0.00	0.00	0.00
From County Offices		All Other	8792	0.00	0.00	0.00	0.00	0.00
From JPAs		All Other	8793	0.00	0.00	0.00	0.00	0.00
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00
<u>TOTAL OTHER LOCAL REVENUE</u>			(1,794,557.02)	7,169,138.35	5,374,581.33	1,029,721.00	6,152,517.00	7,182,238.00
<u>TOTAL, REVENUES</u>			254,639,577.51	102,704,005.28	357,343,582.79	290,196,371.00	113,045,474.00	403,241,845.00
								33.6%
								12.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100	63,796,442.43	24,656,170.64	88,452,613.07	79,918,454.00	27,467,474.00	107,385,928.00	21.4%
Certificated Pupil Support Salaries	1200	8,778,139.03	3,377,754.44	12,155,893.47	9,744,035.00	4,806,208.00	14,550,243.00	19.7%
Certificated Supervisors' and Administrators' Salaries	1300	11,451,135.51	1,646,267.19	13,097,402.70	12,578,490.00	2,078,340.00	14,657,830.00	11.9%
Other Certificated Salaries	1900	760,055.45	1,967,179.71	2,727,235.16	1,148,045.00	3,431,982.00	4,580,027.00	67.9%
TOTAL_CERTIFICATED SALARIES		84,785,772.42	31,647,371.98	116,433,144.40	103,390,024.00	37,784,004.00	141,174,028.00	21.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	2,589,199.04	3,001,021.20	5,590,220.24	4,700,459.00	3,145,610.00	7,846,069.00	40.4%
Classified Support Salaries	2200	12,551,017.92	3,475,288.34	16,026,306.26	13,914,306.00	4,407,337.00	18,321,643.00	14.3%
Classified Supervisors' and Administrators' Salaries	2300	2,427,930.86	232,301.31	2,660,232.17	2,925,865.00	390,615.00	3,316,480.00	24.7%
Clerical, Technical and Office Salaries	2400	9,645,504.19	1,350,972.35	10,996,476.54	11,729,815.00	1,892,841.00	13,622,656.00	23.9%
Other Classified Salaries	2900	3,520,131.35	2,322,658.67	5,842,790.02	4,397,054.00	379,189.00	4,776,243.00	-18.3%
TOTAL_CLASSIFIED SALARIES		30,733,783.36	10,382,241.87	41,116,025.23	37,667,499.00	10,215,592.00	47,883,091.00	16.5%
EMPLOYEE BENEFITS								
STRS	3101-3102	13,706,504.66	17,657,612.22	31,364,116.88	17,902,478.00	20,189,366.00	38,091,844.00	21.5%
PERS	3201-3202	6,315,154.18	1,861,155.04	8,176,309.22	9,133,506.00	2,710,683.00	11,844,189.00	44.9%
OASD/Medicare/Alternative	3301-3302	3,687,576.53	1,233,685.49	4,921,262.02	4,314,407.00	1,528,862.00	5,843,269.00	18.7%
Health and Welfare Benefits	3401-3402	27,171,850.29	9,320,776.92	36,492,627.21	30,175,556.00	11,911,784.00	42,087,340.00	15.3%
Unemployment Insurance	3501-3502	565,614.94	202,234.42	767,849.36	662,560.00	241,768.00	904,328.00	17.8%
Workers' Compensation	3601-3602	1,639,744.75	580,803.14	2,220,547.89	1,798,430.00	656,131.00	2,454,561.00	10.5%
OPEB, Allocated	3701-3702	6,649,022.09	383,800.33	7,032,822.42	2,218,531.00	621,302.00	2,839,833.00	-59.6%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	1,064,960.29	17,772.60	1,082,732.89	1,005,735.00	11,463.00	1,017,198.00	-6.1%
TOTAL_EMPLOYEE_BENEFITS		60,800,427.73	31,257,840.16	92,058,267.89	67,211,203.00	37,871,359.00	105,082,562.00	14.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	186,835.53	1,610,501.09	1,797,336.62	3,360,848.00	1,339,665.00	4,700,513.00	161.5%
Books and Other Reference Materials	4200	21,740.67	501,756.85	523,497.52	94,500.00	187,488.00	281,988.00	-46.1%
Materials and Supplies	4300	4,566,794.74	7,561,539.79	12,128,334.53	9,247,359.00	48,406,636.00	57,653,995.00	375.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
Noncapitalized Equipment	4400	717,632.92	1,824,553.34	2,542,186.26	1,311,220.00	303,179.00	1,614,399.00	-36.5%
Food	4700	0.00	6,377.50	6,377.50	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES		5,493,003.86	11,504,728.57	16,997,732.43	14,013,927.00	50,236,968.00	64,250,895.00	278.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100	159,715.73	4,704,421.76	4,864,137.49	325,540.00	4,158,047.00	4,483,587.00	-7.8%
Travel and Conferences	5200	250,976.98	349,430.86	600,407.84	504,147.00	1,374,830.00	1,878,977.00	213.0%
Dues and Memberships	5300	61,664.86	20,669.00	82,333.86	73,300.00	1,200.00	74,500.00	-9.5%
Insurance	5400 - 5450	1,519,530.67	0.00	1,519,530.67	1,691,261.00	0.00	1,691,261.00	11.3%
Operations and Housekeeping	5500	6,005,427.04	0.00	6,005,427.04	6,257,780.00	0.00	6,257,780.00	4.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,711,197.81	3,428,893.24	5,140,091.05	2,032,424.00	877,200.00	2,909,624.00	-43.4%
Transfers of Direct Costs	5710	(1,026,076.70)	1,026,076.70	0.00	(358,032.00)	358,032.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	(82,590.57)	5,432.83	(77,157.74)	(51,697.00)	0.00	(51,697.00)	-33.0%
Professional/Consulting Services and Operating Expenditures	5800	6,266,231.94	5,503,139.80	11,769,371.74	8,961,529.00	1,862,871.00	10,824,400.00	-8.0%
Communications	5900	627,442.01	213.92	627,655.93	798,737.00	3,100.00	801,837.00	27.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		15,493,519.77	15,038,278.11	30,531,797.88	20,234,989.00	8,635,280.00	28,870,269.00	-5.4%

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)	
CAPITAL OUTLAY									
Land	6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170	50,270.42	3,245,677.28	3,295,947.70	48,640.00	420,000.00	468,640.00	-85.8%	
Buildings and Improvements of Buildings	6200	136,520.08	1,869,172.09	2,005,682.17	1,903,228.00	2,340,655.00	4,243,883.00	111.6%	
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	1,088,551.75	2,631,931.66	3,720,483.41	249,264.00	909,255.00	1,158,519.00	-68.9%	
Equipment Replacement	6500	87,000.91	159,303.65	246,304.56	71,248.00	90,000.00	161,248.00	-34.5%	
Lease Assets	6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL CAPITAL OUTLAY		1,362,343.16	7,906,084.68	9,268,427.84	2,272,380.00	3,759,910.00	6,032,290.00	-34.9%	
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	664.00	0.00	664.00	0.00	0.00	0.00	-100.0%	
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	2,658,181.00	1,472,417.66	4,130,598.66	2,770,655.00	1,533,470.00	4,304,125.00	4.2%	
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	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
To County Offices	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
To JPAs	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
To County Offices	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
To JPAs	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Transfers of Apportionments	All Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
	7221-7223								

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
All Other Transfers	7281-7283	7299	0.00	0.00	0.00	0.00	0.00	0.00
All Other Transfers Out to All Others			0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	7438	62,583.28			62,583.28	51,488.00	0.00	51,488.00
Debt Service - Interest								-17.7%
Other Debt Service - Principal	7439	328,455.55	0.00	328,455.55	339,551.00	0.00	339,551.00	3.4%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)		3,049,883.83	1,472,417.66	4,522,301.49	3,161,694.00	1,533,470.00	4,695,164.00	3.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310	(5,048,485.43)	5,048,485.43	0.00	(4,936,455.00)	4,936,455.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350	(675,326.15)	0.00	(675,326.15)	(650,008.00)	0.00	(650,008.00)	-3.7%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		(5,723,811.58)	5,048,485.43	(675,326.15)	(5,586,463.00)	4,936,455.00	(650,008.00)	-3.7%
TOTAL EXPENDITURES		195,994,922.55	114,257,448.46	310,252,371.01	242,365,253.00	154,973,038.00	397,338,291.00	28.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget				
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
INTERFUND TRANSFERS										
INTERFUND TRANSFERS IN										
From: Special Reserve Fund	8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
From: Bond Interest and Redemption Fund	8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Other Authorized Interfund Transfers In	8919	68,558.12	0.00	68,558.12	30,000.00	0.00	30,000.00	-56.2%		
(a) TOTAL INTERFUND TRANSFERS IN		68,558.12	0.00	68,558.12	30,000.00	0.00	30,000.00	-56.2%		
INTERFUND TRANSFERS OUT										
To: Child Development Fund	7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
To: Special Reserve Fund	7612	30,000,000.00	0.00	30,000,000.00	19,000,000.00	0.00	19,000,000.00	-36.7%		
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	5,306,375.00	0.00	5,306,375.00	5,005,500.00	0.00	5,005,500.00	-5.7%		
(b) TOTAL INTERFUND TRANSFERS OUT		35,306,375.00	0.00	35,306,375.00	24,005,500.00	0.00	24,005,500.00	-32.0%		
OTHER SOURCES/USES										
SOURCES										
State Apportionments	8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Emergency Apportionments										
Proceeds	8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Proceeds from Disposal of Capital Assets										
Other Sources										
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Proceeds from Leases	8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699	8,375.00	0.00	8,375.00	10,000.00	0.00	10,000.00	19.4%
(d) TOTAL USES		8,375.00	0.00	8,375.00	10,000.00	0.00	10,000.00	19.4%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980	(21,498,072.64)	21,498,072.64	0.00	(22,616,848.00)	22,616,848.00	0.00	0.0%
Contributions from Restricted Revenues	8990	26.70	(26.70)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS		(21,498,045.94)	21,498,045.94	0.00	(22,616,848.00)	22,616,848.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES		(56,744,237.82)	21,498,045.94	(35,246,191.88)	(46,602,348.00)	22,616,848.00	(23,985,500.00)	-31.9%
(a - b + c - d + e)								

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	251,765,212.73	0.00	251,765,212.73	284,916,539.00	0.00	284,916,539.00	13.2%	
2) Federal Revenue	8100-8299	0.00	53,559,979.27	53,559,979.27	0.00	72,165,798.00	72,165,798.00	34.7%	
3) Other State Revenue	8300-8599	4,668,921.80	41,974,887.66	46,643,809.46	4,250,111.00	34,727,159.00	38,977,270.00	-16.4%	
4) Other Local Revenue	8600-8799	(1,794,557.02)	7,169,138.35	5,374,581.33	1,029,721.00	6,152,517.00	7,182,238.00	33.6%	
5) TOTAL, REVENUES		254,639,577.51	102,704,005.28	357,343,582.79	290,196,371.00	113,045,474.00	403,241,845.00	12.8%	
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	98,247,931.41	71,102,320.12	169,350,251.53	129,629,189.00	109,734,176.00	239,363,365.00	41.3%	
2) Instruction - Related Services	2000-2999	23,456,157.68	10,314,497.57	33,770,655.25	28,711,570.00	13,771,089.00	42,482,659.00	25.8%	
3) Pupil Services	3000-3999	24,631,135.26	11,233,062.83	35,864,198.09	29,412,050.00	14,958,723.00	44,370,773.00	23.7%	
4) Ancillary Services	4000-4999	5,397,326.21	482,359.51	5,879,685.72	7,085,663.00	187,598.00	7,273,261.00	23.7%	
5) Community Services	5000-5999	20,844.95	213.00	21,057.95	10,907.00	0.00	10,907.00	48.2%	
6) Enterprise	6000-6999	293,638.58	0.00	293,638.58	351,264.00	0.00	351,264.00	19.6%	
7) General Administration	7000-7999	17,443,034.62	7,168,998.65	24,612,033.27	16,703,389.00	5,782,383.00	22,485,772.00	-8.6%	
8) Plant Services	8000-8999	23,454,970.01	12,483,579.12	35,938,549.13	27,263,309.00	9,005,599.00	36,268,908.00	0.9%	
9) Other Outgo	9000-9999	Except 7600-7699	3,049,883.83	1,472,417.66	4,522,301.49	3,197,912.00	1,533,470.00	4.731,382.00	
10) TOTAL, EXPENDITURES		195,994,922.55	114,257,448.46	310,252,371.01	242,365,253.00	154,973,038.00	397,338,291.00	28.1%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers	8900-8929	68,558.12	0.00	68,558.12	30,000.00	0.00	30,000.00	-56.2%	
a) Transfers In	7600-7629	35,306,375.00	0.00	35,306,375.00	24,005,500.00	0.00	24,005,500.00	-32.0%	
b) Transfers Out	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
2) Other Sources/Uses	7630-7699	8,375.00	0.00	8,375.00	10,000.00	0.00	10,000.00	19.4%	
a) Sources	8980-8999	(21,498,045.94)	21,498,045.94	0.00	(22,616,848.00)	22,616,848.00	0.00	0.0%	
b) Uses	(56,744,237.82)	21,498,045.94	(35,246,191.88)	(46,602,348.00)	(23,985,500.00)	(22,616,848.00)	(23,985,500.00)	-31.9%	

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,900,417.14	9,944,602.76	11,845,019.90	1,228,770.00	(19,310,716.00)	(18,081,946.00)	-252.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791	86,144,072.03	9,366,110.89	95,510,182.92	88,044,489.17	19,310,713.65	107,355,202.82	12.4%	
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)									
d) Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)									
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable Revolving Cash	9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Stores	9712	418,221.62	0.00	418,221.62	418,222.00	0.00	418,222.00	0.00	0.0%
Prepaid Items	9713	74,718.94	0.00	74,718.94	0.00	0.00	0.00	0.00	-100.0%
All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740	0.00	19,310,713.65	19,310,713.65	0.00	0.39	0.39	-100.0%	
c) Committed Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
Concentration funds for Unduplicated Puj	0000	43,067,496.00	0.00	43,067,496.00	46,067,496.00	0.00	46,067,496.00	0.00	7.0%
Positions moved to ESSER III (3 years)	0000	13,614,028.00		13,614,028.00					
Textbooks	1100	22,000,000.00		22,000,000.00					
Concentration Funds for Unduplicated F	9760	7,453,468.00		7,453,468.00					
Positions moved to ESSER III (3 years)	9760				13,614,028.00		13,614,028.00		
Textbooks	9760				22,000,000.00		22,000,000.00		
d) Assigned									
Other Assignments (by Resource/Object)	9780	859,635.00	0.00	859,635.00	859,635.00	0.00	859,635.00	0.0%	
G.A.S.B. 16 Vacation Accrual	0000	859,635.00		859,635.00			859,635.00		
G.A.S.B 16 Vacation Accrual	9780								
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	1,0367,013.63	0.00	10,367,013.63	12,640,613.67	0.00	12,640,613.67	21.9%	
Unassigned/Unappropriated Amount	9790	33,232,403.98	0.00	33,232,403.98	29,262,292.50	(2,74)	29,262,292.50		-11.9%

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	974,207.91	0.00	-100.0%
5) TOTAL, REVENUES			974,207.91	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	511,844.66	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	377,260.65	89,503.00	-76.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			889,105.31	89,503.00	-89.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			85,102.60	(89,503.00)	-205.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			85,102.60	(89,503.00)	-205.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		744,470.65	829,490.05	11.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			744,470.65	829,490.05	11.4%
d) Other Restatements	9795		(83.20)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			744,387.45	829,490.05	11.4%
2) Ending Balance, June 30 (E + F1e)			829,490.05	739,987.05	-10.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		829,490.05	739,987.05	-10.8%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		93,119.90		
1) Fair Value Adjustment to Cash in County Treasury	9111		(3,616.62)		
b) in Banks	9120		739,986.77		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			829,490.05		
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		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenues	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			829,490.05		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,347.96)	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	977,555.87	0.00	-100.0%
TOTAL, REVENUES			974,207.91	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	511,844.66	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			511,844.66	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	377,260.65	89,503.00	-76.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			377,260.65	89,503.00	-76.3%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			889,105.31	89,503.00	-89.9%

Madera Unified
Madera County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

20 65243 0000000
Form 08

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	974,207.91	0.00	-100.0%
5) TOTAL, REVENUES			974,207.91	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		889,105.31	89,503.00	-89.9%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			889,105.31	89,503.00	-89.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			85,102.60	(89,503.00)	-205.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			85,102.60	(89,503.00)	-205.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		744,470.65	829,490.05	11.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			744,470.65	829,490.05	11.4%
d) Other Restatements	9795		(83.20)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			744,387.45	829,490.05	11.4%
2) Ending Balance, June 30 (E + F1e)			829,490.05	739,987.05	-10.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		829,490.05	739,987.05	-10.8%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

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		294,357.11	351,544.00	19.4%
3) Other State Revenue	8300-8599		1,122,863.00	1,183,427.00	5.4%
4) Other Local Revenue	8600-8799		79,699.94	110,000.00	38.0%
5) TOTAL, REVENUES			1,496,920.05	1,644,971.00	9.9%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		486,593.90	556,452.00	14.4%
2) Classified Salaries	2000-2999		230,407.79	302,869.00	31.4%
3) Employee Benefits	3000-3999		328,816.06	440,101.00	33.8%
4) Books and Supplies	4000-4999		15,698.26	169,029.00	976.7%
5) Services and Other Operating Expenditures	5000-5999		288,054.20	228,754.00	-20.6%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		6,271.07	6,665.00	6.3%
9) TOTAL, EXPENDITURES			1,355,841.28	1,703,870.00	25.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			141,078.77	(58,899.00)	-141.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In	8900-8929		300,000.00	0.00	-100.0%
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			300,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			441,078.77	(58,899.00)	-113.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		95,221.48	536,300.25	463.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,221.48	536,300.25	463.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,221.48	536,300.25	463.2%
2) Ending Balance, June 30 (E + F1e)			536,300.25	477,401.25	-11.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		2,000.00	2,000.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		21,297.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		208,972.11	171,370.11	-18.0%
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		304,031.14	304,031.14	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		287,348.78		
1) Fair Value Adjustment to Cash in County Treasury	9111		(11,160.13)		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		2,000.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		248,570.09		
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		21,297.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			548,055.74		
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		11,692.59		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		62.90		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			11,755.49		
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)			536,300.25		

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	294,357.11	351,544.00	19.4%
TOTAL, FEDERAL REVENUE			294,357.11	351,544.00	19.4%
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	1,060,439.00	1,129,208.00	6.5%
All Other State Revenue		All Other	62,424.00	54,219.00	-13.1%
TOTAL, OTHER STATE REVENUE			1,122,863.00	1,183,427.00	5.4%

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		819.59	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		(10,452.91)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees	8671		9,590.03	0.00	-100.0%
Interagency Services	8677		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		79,743.23	110,000.00	37.9%
Tuition	8710		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			79,699.94	110,000.00	38.0%
TOTAL, REVENUES			1,496,920.05	1,644,971.00	9.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	1100		348,293.93	418,638.00	20.2%
Certificated Pupil Support Salaries	1200		0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		128,643.47	137,814.00	7.1%
Other Certificated Salaries	1900		9,656.50	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			486,593.90	556,452.00	14.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries	2100		654.53	0.00	-100.0%
Classified Support Salaries	2200		52,494.38	66,556.00	26.8%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		162,597.07	213,823.00	31.5%
Other Classified Salaries	2900		14,661.81	22,490.00	53.4%
TOTAL, CLASSIFIED SALARIES			230,407.79	302,869.00	31.4%
EMPLOYEE BENEFITS					
STRS	3101-3102		117,723.02	158,335.00	34.5%
PERS	3201-3202		43,610.40	73,413.00	68.3%
OASDI/Medicare/Alternative	3301-3302		25,260.36	38,475.00	52.3%
Health and Welfare Benefits	3401-3402		121,447.41	145,862.00	20.1%
Unemployment Insurance	3501-3502		3,547.87	4,291.00	20.9%
Workers' Compensation	3601-3602		10,140.17	11,542.00	13.8%
OPEB, Allocated	3701-3702		7,086.83	8,183.00	15.5%
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			328,816.06	440,101.00	33.8%
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		15,698.26	169,029.00	976.7%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,698.26	169,029.00	976.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	543.74	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,837.51	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	259,165.00	215,500.00	-16.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,061.95	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	22,446.00	13,254.00	-41.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			288,054.20	228,754.00	-20.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Madera Unified
Madera County

Unaudited Actuals
Adult Education Fund
Expenditures by Object

20 65243 0000000
Form 11

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	6,271.07	6,665.00	6.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,271.07	6,665.00	6.3%
TOTAL, EXPENDITURES			1,355,841.28	1,703,870.00	25.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		300,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			300,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		294,357.11	351,544.00	19.4%	
3) Other State Revenue		1,122,863.00	1,183,427.00	5.4%	
4) Other Local Revenue		79,699.94	110,000.00	38.0%	
5) TOTAL, REVENUES		1,496,920.05	1,644,971.00	9.9%	
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7000-7999 8000-8999 9000-9999 Except 7600-7699	501,704.14	758,890.00	51.3%	
2) Instruction - Related Services		480,982.43	576,040.00	19.8%	
3) Pupil Services		48,381.11	68,333.00	41.2%	
4) Ancillary Services		0.00	0.00	0.0%	
5) Community Services		0.00	0.00	0.0%	
6) Enterprise		0.00	0.00	0.0%	
7) General Administration		6,271.07	6,665.00	6.3%	
8) Plant Services		318,502.53	293,942.00	-7.7%	
9) Other Outgo		0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES		1,355,841.28	1,703,870.00	25.7%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
		141,078.77	(58,899.00)	-141.7%	
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers	8900-8929 7600-7629 8930-8979 7630-7699	300,000.00	0.00	-100.0%	
a) Transfers In		0.00	0.00	0.0%	
b) Transfers Out		0.00	0.00	0.0%	
2) Other Sources/Uses		0.00	0.00	0.0%	
a) Sources	8980-8999	0.00	0.00	0.0%	
b) Uses		0.00	0.00	0.0%	
3) Contributions	8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES		300,000.00	0.00	-100.0%	

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			441,078.77	(58,899.00)	-113.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		95,221.48	536,300.25	463.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,221.48	536,300.25	463.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,221.48	536,300.25	463.2%
2) Ending Balance, June 30 (E + F1e)			536,300.25	477,401.25	-11.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		2,000.00	2,000.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		21,297.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		208,972.11	171,370.11	-18.0%
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		304,031.14	304,031.14	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		162,600.00	0.00	-100.0%
3) Other State Revenue	8300-8599		3,133,411.11	3,516,565.00	12.2%
4) Other Local Revenue	8600-8799		(33,268.98)	0.00	-100.0%
5) TOTAL, REVENUES			3,262,742.13	3,516,565.00	7.8%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		1,000,132.18	852,326.00	-14.8%
2) Classified Salaries	2000-2999		759,132.47	758,899.00	0.0%
3) Employee Benefits	3000-3999		990,053.75	1,155,016.00	16.7%
4) Books and Supplies	4000-4999		186,782.54	478,677.00	156.3%
5) Services and Other Operating Expenditures	5000-5999		72,136.56	46,665.00	-35.3%
6) Capital Outlay	6000-6999		66,259.68	16,746.00	-74.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		206,648.93	208,236.00	0.8%
9) TOTAL, EXPENDITURES			3,281,146.11	3,516,565.00	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,403.98)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,403.98)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		581,092.10	562,688.12	-3.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			581,092.10	562,688.12	-3.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			581,092.10	562,688.12	-3.2%
2) Ending Balance, June 30 (E + F1e)			562,688.12	562,688.12	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		562,688.12	562,688.12	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		1,037,696.66		
1) Fair Value Adjustment to Cash in County Treasury	9111		(40,302.36)		
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		112,112.16		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		175.62		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			1,109,682.08		
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		68,962.65		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		71,265.69		
4) Current Loans	9640				
5) Unearned Revenue	9650		406,765.62		
6) TOTAL, LIABILITIES			546,993.96		
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)			562,688.12		

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	162,600.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			162,600.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,029,934.00	3,029,934.00	0.0%
All Other State Revenue		All Other	103,477.11	486,631.00	370.3%
TOTAL, OTHER STATE REVENUE			3,133,411.11	3,516,565.00	12.2%
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	4,952.28	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(38,221.26)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(33,268.98)	0.00	-100.0%
TOTAL, REVENUES			3,262,742.13	3,516,565.00	7.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	852,035.47	728,357.00	-14.5%
Certificated Pupil Support Salaries		1200	29,747.35	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	116,618.61	123,969.00	6.3%
Other Certificated Salaries		1900	1,730.75	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,000,132.18	852,326.00	-14.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	578,173.95	591,251.00	2.3%
Classified Support Salaries		2200	18,898.84	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	101,005.78	68,496.00	-32.2%
Other Classified Salaries		2900	61,053.90	99,152.00	62.4%
TOTAL, CLASSIFIED SALARIES			759,132.47	758,899.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	232,402.70	213,932.00	-7.9%
PERS		3201-3202	131,962.28	191,356.00	45.0%
OASDI/Medicare/Alternative		3301-3302	81,364.71	79,596.00	-2.2%
Health and Welfare Benefits		3401-3402	493,976.46	619,328.00	25.4%
Unemployment Insurance		3501-3502	8,562.37	8,031.00	-6.2%
Workers' Compensation		3601-3602	24,703.58	21,829.00	-11.6%
OPEB, Allocated		3701-3702	17,081.65	20,944.00	22.6%
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			990,053.75	1,155,016.00	16.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	13,360.03	2,000.00	-85.0%
Materials and Supplies		4300	147,799.23	473,677.00	220.5%
Noncapitalized Equipment		4400	25,623.28	3,000.00	-88.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			186,782.54	478,677.00	156.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		6,471.41	3,000.00	-53.6%
Dues and Memberships	5300		616.00	300.00	-51.3%
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		25,194.04	17,000.00	-32.5%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		5,575.17	8,000.00	43.5%
Professional/Consulting Services and Operating Expenditures	5800		32,004.54	18,265.00	-42.9%
Communications	5900		2,275.40	100.00	-95.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			72,136.56	46,665.00	-35.3%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		60,717.28	9,746.00	-83.9%
Buildings and Improvements of Buildings	6200		5,542.40	7,000.00	26.3%
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			66,259.68	16,746.00	-74.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		206,648.93	208,236.00	0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			206,648.93	208,236.00	0.8%
TOTAL, EXPENDITURES			3,281,146.11	3,516,565.00	7.2%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		162,600.00	0.00	-100.0%	
3) Other State Revenue		3,133,411.11	3,516,565.00	12.2%	
4) Other Local Revenue		(33,268.98)	0.00	-100.0%	
5) TOTAL, REVENUES		3,262,742.13	3,516,565.00	7.8%	
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999	2,465,215.65	2,745,013.00	11.3%	
2) Instruction - Related Services	2000-2999	441,308.12	530,570.00	20.2%	
3) Pupil Services	3000-3999	44,610.62	0.00	-100.0%	
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	206,648.93	208,236.00	0.8%	
8) Plant Services	8000-8999	123,362.79	32,746.00	-73.5%	
9) Other Outgo	9000-9999 Except 7600-7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES		3,281,146.11	3,516,565.00	7.2%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
		(18,403.98)	0.00	-100.0%	
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers	8900-8929	0.00	0.00	0.0%	
a) Transfers In		0.00	0.00	0.0%	
b) Transfers Out		0.00	0.00	0.0%	
2) Other Sources/Uses		0.00	0.00	0.0%	
a) Sources	8930-8979	0.00	0.00	0.0%	
b) Uses	7630-7699	0.00	0.00	0.0%	
3) Contributions	8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%	

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,403.98)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		581,092.10	562,688.12	-3.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			581,092.10	562,688.12	-3.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			581,092.10	562,688.12	-3.2%
2) Ending Balance, June 30 (E + F1e)			562,688.12	562,688.12	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		562,688.12	562,688.12	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%

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		15,439,373.05	14,175,583.00	-8.2%
3) Other State Revenue	8300-8599		859,310.02	959,304.00	11.6%
4) Other Local Revenue	8600-8799		22,858.62	115,113.00	403.6%
5) TOTAL, REVENUES			16,321,541.69	15,250,000.00	-6.6%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		4,109,298.44	4,165,294.00	1.4%
3) Employee Benefits	3000-3999		2,722,406.92	2,990,809.00	9.9%
4) Books and Supplies	4000-4999		7,719,960.98	6,802,053.00	-11.9%
5) Services and Other Operating Expenditures	5000-5999		826,711.28	695,835.00	-15.8%
6) Capital Outlay	6000-6999		519,286.46	299,176.00	-42.4%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		462,406.15	435,107.00	-5.9%
9) TOTAL, EXPENDITURES			16,360,070.23	15,388,274.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,528.54)	(138,274.00)	258.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(38,528.54)	(138,274.00)	258.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		5,737,409.60	5,698,881.06	-0.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,737,409.60	5,698,881.06	-0.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,737,409.60	5,698,881.06	-0.7%
2) Ending Balance, June 30 (E + F1e)			5,698,881.06	5,560,607.06	-2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		3,140.00	3,140.00	0.0%
Stores	9712		1,199,828.91	0.00	-100.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		4,495,912.15	5,557,467.06	23.6%
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		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		3,009,086.62		
1) Fair Value Adjustment to Cash in County Treasury	9111		(116,867.77)		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		3,140.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		2,729.91		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		2,277,392.88		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		1,199,828.91		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			6,375,310.55		
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		201,990.17		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		474,439.32		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			676,429.49		
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)			5,698,881.06		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs	8220		15,439,373.05	14,175,583.00	-8.2%
Donated Food Commodities	8221		0.00	0.00	0.0%
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,439,373.05	14,175,583.00	-8.2%
OTHER STATE REVENUE					
Child Nutrition Programs	8520		859,310.02	959,304.00	11.6%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			859,310.02	959,304.00	11.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Food Service Sales	8634		102,469.47	89,481.00	-12.7%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		11,004.21	10,000.00	-9.1%
Net Increase (Decrease) in the Fair Value of Investments	8662		(110,044.36)	0.00	-100.0%
Fees and Contracts					
Interagency Services	8677		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		19,429.30	15,632.00	-19.5%
TOTAL, OTHER LOCAL REVENUE			22,858.62	115,113.00	403.6%
TOTAL, REVENUES			16,321,541.69	15,250,000.00	-6.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,419,624.55	3,382,964.00	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	488,843.48	538,080.00	10.1%
Clerical, Technical and Office Salaries		2400	200,830.41	244,250.00	21.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,109,298.44	4,165,294.00	1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	789,410.49	968,768.00	22.7%
OASDI/Medicare/Alternative		3301-3302	309,972.40	316,028.00	2.0%
Health and Welfare Benefits		3401-3402	1,494,680.59	1,569,586.00	5.0%
Unemployment Insurance		3501-3502	19,445.66	20,658.00	6.2%
Workers' Compensation		3601-3602	57,718.99	56,144.00	-2.7%
OPEB, Allocated		3701-3702	39,610.43	54,152.00	36.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,568.36	5,473.00	-52.7%
TOTAL, EMPLOYEE BENEFITS			2,722,406.92	2,990,809.00	9.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	659,415.01	909,196.00	37.9%
Noncapitalized Equipment		4400	135,831.27	111,430.00	-18.0%
Food		4700	6,924,714.70	5,781,427.00	-16.5%
TOTAL, BOOKS AND SUPPLIES			7,719,960.98	6,802,053.00	-11.9%

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		8,267.27	6,900.00	-16.5%
Dues and Memberships	5300		3,606.99	3,607.00	0.0%
Insurance	5400-5450		14,587.25	14,588.00	0.0%
Operations and Housekeeping Services	5500		175,291.85	181,949.00	3.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		279,413.86	190,231.00	-31.9%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		68,520.62	43,697.00	-36.2%
Professional/Consulting Services and Operating Expenditures	5800		277,023.44	254,863.00	-8.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			826,711.28	695,835.00	-15.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		519,286.46	299,176.00	-42.4%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			519,286.46	299,176.00	-42.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		462,406.15	435,107.00	-5.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			462,406.15	435,107.00	-5.9%
TOTAL, EXPENDITURES			16,360,070.23	15,388,274.00	-5.9%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,439,373.05	14,175,583.00	-8.2%
3) Other State Revenue		8300-8599	859,310.02	959,304.00	11.6%
4) Other Local Revenue		8600-8799	22,858.62	115,113.00	403.6%
5) TOTAL, REVENUES			16,321,541.69	15,250,000.00	-6.6%
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		15,260,857.43	14,387,653.00	-5.7%
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		462,406.15	435,107.00	-5.9%
8) Plant Services	8000-8999		636,806.65	565,514.00	-11.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,360,070.23	15,388,274.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(38,528.54)	(138,274.00)	258.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(38,528.54)	(138,274.00)	258.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		5,737,409.60	5,698,881.06	-0.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,737,409.60	5,698,881.06	-0.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,737,409.60	5,698,881.06	-0.7%
2) Ending Balance, June 30 (E + F1e)			5,698,881.06	5,560,607.06	-2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		3,140.00	3,140.00	0.0%
Stores	9712		1,199,828.91	0.00	-100.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		4,495,912.15	5,557,467.06	23.6%
c) Committed			0.00	0.00	0.0%
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%

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		(1,329,680.33)	102,000.00	-107.7%
5) TOTAL, REVENUES			(1,329,680.33)	102,000.00	-107.7%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		500.00	0.00	-100.0%
6) Capital Outlay	6000-6999		831,943.55	7,859,004.00	844.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			832,443.55	7,859,004.00	844.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(2,162,123.88)	(7,757,004.00)	258.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,162,123.88)	(7,757,004.00)	258.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		41,537,701.19	39,375,577.31	-5.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,537,701.19	39,375,577.31	-5.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,537,701.19	39,375,577.31	-5.2%
2) Ending Balance, June 30 (E + F1e)			39,375,577.31	31,618,573.31	-19.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		39,375,577.31	31,618,573.31	-19.7%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		40,969,803.34		
1) Fair Value Adjustment to Cash in County Treasury	9111		(1,591,197.03)		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			39,378,606.31		
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		3,029.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			3,029.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			39,375,577.31		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	143,216.97	102,000.00	-28.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,472,897.30)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(1,329,680.33)	102,000.00	-107.7%
TOTAL REVENUES			(1,329,680.33)	102,000.00	-107.7%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	39,338.70	88,063.00	123.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	789,898.46	7,770,941.00	883.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,706.39	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			831,943.55	7,859,004.00	844.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			832,443.55	7,859,004.00	844.1%

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

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

Description	Function Codes	Object Codes	2021-22	2022-23	Percent Difference
			Unaudited Actuals	Budget	
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	(1,329,680.33)	102,000.00	-107.7%
5) TOTAL, REVENUES			(1,329,680.33)	102,000.00	-107.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999	Except 7600-7699	832,443.55	7,859,004.00	844.1%
9) Other Outgo	9000-9999		0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			832,443.55	7,859,004.00	844.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,162,123.88)	(7,757,004.00)	258.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,162,123.88)	(7,757,004.00)	258.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		41,537,701.19	39,375,577.31	-5.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,537,701.19	39,375,577.31	-5.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,537,701.19	39,375,577.31	-5.2%
2) Ending Balance, June 30 (E + F1e)			39,375,577.31	31,618,573.31	-19.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		39,375,577.31	31,618,573.31	-19.7%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		3,613,694.17	3,694,411.00	2.2%
5) TOTAL, REVENUES			3,613,694.17	3,694,411.00	2.2%
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		50.00	9,500.00	18900.0%
6) Capital Outlay	6000-6999		9,741.96	4,805,654.00	49229.4%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,791.96	4,815,154.00	49074.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			3,603,902.21	(1,120,743.00)	-131.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		1,149,800.12	1,212,411.00	5.4%
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			(1,149,800.12)	(1,212,411.00)	5.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,454,102.09	(2,333,154.00)	-195.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		3,861,873.26	6,315,975.35	63.5%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,861,873.26	6,315,975.35	63.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,861,873.26	6,315,975.35	63.5%
2) Ending Balance, June 30 (E + F1e)			6,315,975.35	3,982,821.35	-36.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		6,315,975.35	3,982,821.35	-36.9%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		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		6,645,066.47		
1) Fair Value Adjustment to Cash in County Treasury	9111		(258,083.00)		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			6,386,983.47		
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		2,450.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		68,558.12		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			71,008.12		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,315,975.35		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	1,115,007.18	1,182,411.00	6.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	18,377.18	12,000.00	-34.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(245,316.40)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,725,626.21	2,500,000.00	-8.3%
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			3,613,694.17	3,694,411.00	2.2%
TOTAL, REVENUES			3,613,694.17	3,694,411.00	2.2%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		50.00	9,500.00	18900.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50.00	9,500.00	18900.0%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		9,741.96	4,805,654.00	49229.4%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,741.96	4,805,654.00	49229.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,791.96	4,815,154.00	49074.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,149,800.12	1,212,411.00	5.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,149,800.12	1,212,411.00	5.4%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,149,800.12)	(1,212,411.00)	5.4%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,613,694.17	3,694,411.00	2.2%
5) TOTAL, REVENUES			3,613,694.17	3,694,411.00	2.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		50.00	9,500.00	18900.0%
8) Plant Services	8000-8999		9,741.96	4,805,654.00	49229.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,791.96	4,815,154.00	49074.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,603,902.21	(1,120,743.00)	-131.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,149,800.12	1,212,411.00	5.4%
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			(1,149,800.12)	(1,212,411.00)	5.4%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,454,102.09	(2,333,154.00)	-195.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		3,861,873.26	6,315,975.35	63.5%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,861,873.26	6,315,975.35	63.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,861,873.26	6,315,975.35	63.5%
2) Ending Balance, June 30 (E + F1e)			6,315,975.35	3,982,821.35	-36.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		6,315,975.35	3,982,821.35	-36.9%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		38,346,670.50	0.00	-100.0%
4) Other Local Revenue	8600-8799		(1,955,460.17)	80,000.00	-104.1%
5) TOTAL, REVENUES			36,391,210.33	80,000.00	-99.8%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		3,775.66	0.00	-100.0%
5) Services and Other Operating Expenditures	5000-5999		28,563.69	2,031.00	-92.9%
6) Capital Outlay	6000-6999		297,519.33	26,526,491.00	8815.9%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			329,858.68	26,528,522.00	7942.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			36,061,351.65	(26,448,522.00)	-173.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,061,351.65	(26,448,522.00)	-173.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		16,921,039.42	52,982,391.07	213.1%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,921,039.42	52,982,391.07	213.1%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,921,039.42	52,982,391.07	213.1%
2) Ending Balance, June 30 (E + F1e)			52,982,391.07	26,533,869.07	-49.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		52,611,668.86	26,453,868.86	-49.7%
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		370,722.21	80,000.21	-78.4%
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		55,125,847.36		
1) Fair Value Adjustment to Cash in County Treasury	9111		(2,140,993.55)		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			52,984,853.81		
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		2,462.74		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			2,462.74		
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)			52,982,391.07		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	38,346,670.50	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			38,346,670.50	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	137,351.96	80,000.00	-41.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,092,812.13)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(1,955,460.17)	80,000.00	-104.1%
TOTAL, REVENUES			36,391,210.33	80,000.00	-99.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	3,775.66	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,775.66	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		23,518.07	0.00	-100.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		5,045.62	2,031.00	-59.7%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,563.69	2,031.00	-92.9%
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		205,791.00	26,422,230.00	12739.4%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		91,728.33	104,261.00	13.7%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			297,519.33	26,526,491.00	8815.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			329,858.68	26,528,522.00	7942.4%

Madera Unified
Madera County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

20 65243 0000000
Form 35

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

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	38,346,670.50	0.00	-100.0%
4) Other Local Revenue		8600-8799	(1,955,460.17)	80,000.00	-104.1%
5) TOTAL, REVENUES			36,391,210.33	80,000.00	-99.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		329,858.68	26,528,522.00	7942.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			329,858.68	26,528,522.00	7942.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			36,061,351.65	(26,448,522.00)	-173.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Madera Unified
Madera County

Unaudited Actuals
County School Facilities Fund
Expenditures by Function

20 65243 0000000
Form 35

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,061,351.65	(26,448,522.00)	-173.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		16,921,039.42	52,982,391.07	213.1%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,921,039.42	52,982,391.07	213.1%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,921,039.42	52,982,391.07	213.1%
2) Ending Balance, June 30 (E + F1e)			52,982,391.07	26,533,869.07	-49.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		52,611,668.86	26,453,868.86	-49.7%
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		370,722.21	80,000.21	-78.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		(960,787.84)	58,000.00	-106.0%
5) TOTAL, REVENUES			(960,787.84)	58,000.00	-106.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		14,294.68	0.00	-100.0%
5) Services and Other Operating Expenditures	5000-5999		29,183.60	2,700.00	-90.7%
6) Capital Outlay	6000-6999		4,097,618.73	4,604,496.00	12.4%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,141,097.01	4,607,196.00	11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(5,101,884.85)	(4,549,196.00)	-10.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In	8900-8929		30,000,000.00	19,000,000.00	-36.7%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,000,000.00	19,000,000.00	-36.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,898,115.15	14,450,804.00	-42.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		23,933,216.87	48,831,332.02	104.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,933,216.87	48,831,332.02	104.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,933,216.87	48,831,332.02	104.0%
2) Ending Balance, June 30 (E + F1e)			48,831,332.02	63,282,136.02	29.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		5,449,610.66	5,449,610.66	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		43,381,721.36	57,832,525.36	33.3%
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		51,063,326.89		
1) Fair Value Adjustment to Cash in County Treasury	9111		(1,983,212.21)		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			49,080,114.68		
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		248,782.66		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			248,782.66		
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)			48,831,332.02		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	80,521.66	58,000.00	-28.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,915,559.93)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	874,250.43	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(960,787.84)	58,000.00	-106.0%
TOTAL, REVENUES			(960,787.84)	58,000.00	-106.0%

Madera Unified
Madera County

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

20 65243 0000000
Form 40

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,294.68	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,294.68	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		8,392.80	2,700.00	-67.8%
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		20,790.80	0.00	-100.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,183.60	2,700.00	-90.7%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		3,848,989.49	1,302,061.00	-66.2%
Buildings and Improvements of Buildings	6200		145,077.70	3,151,406.00	2072.2%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		103,551.54	144,974.00	40.0%
Equipment Replacement	6500		0.00	6,055.00	New
Lease Assets	6600		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,097,618.73	4,604,496.00	12.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,141,097.01	4,607,196.00	11.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	30,000,000.00	19,000,000.00	-36.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000,000.00	19,000,000.00	-36.7%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources		8965	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8971	0.00	0.00	0.0%
Long-Term Debt Proceeds		8972	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8973	0.00	0.00	0.0%
Proceeds from Leases		8979	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds			0.00	0.00	0.0%
All Other Financing Sources			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)			30,000,000.00	19,000,000.00	-36.7%

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	(960,787.84)	58,000.00	-106.0%
5) TOTAL, REVENUES			(960,787.84)	58,000.00	-106.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,141,097.01	4,607,196.00	11.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,141,097.01	4,607,196.00	11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,101,884.85)	(4,549,196.00)	-10.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,000,000.00	19,000,000.00	-36.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,000,000.00	19,000,000.00	-36.7%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,898,115.15	14,450,804.00	-42.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		23,933,216.87	48,831,332.02	104.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,933,216.87	48,831,332.02	104.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,933,216.87	48,831,332.02	104.0%
2) Ending Balance, June 30 (E + F1e)			48,831,332.02	63,282,136.02	29.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		5,449,610.66	5,449,610.66	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		43,381,721.36	57,832,525.36	33.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	67,352.33	84,834.15	26.0%
4) Other Local Revenue		8600-8799	9,525,149.20	9,837,703.00	3.3%
5) TOTAL, REVENUES			9,592,501.53	9,922,537.15	3.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,029,956.30	11,340,580.85	-13.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,029,956.30	11,340,580.85	-13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(3,437,454.77)	(1,418,043.70)	-58.7%
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)			(3,437,454.77)	(1,418,043.70)	-58.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		13,630,688.29	10,193,233.52	-25.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,630,688.29	10,193,233.52	-25.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,630,688.29	10,193,233.52	-25.2%
2) Ending Balance, June 30 (E + F1e)			10,193,233.52	8,775,189.82	-13.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		10,193,233.52	8,775,189.82	-13.9%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		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		10,588,552.11		
1) Fair Value Adjustment to Cash in County Treasury	9111		(395,318.59)		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			10,193,233.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)				10,193,233.52	

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	67,352.33	84,834.15	26.0%
Other Subventions/In-Lieu					
Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			67,352.33	84,834.15	26.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	8,880,962.99	9,248,026.00	4.1%
Unsecured Roll		8612	681,211.82	589,677.00	-13.4%
Prior Years' Taxes		8613	7,762.11	0.00	-100.0%
Supplemental Taxes		8614	303,089.21	0.00	-100.0%
Penalties and Interest from					
Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Interest		8660	14,784.04	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(362,660.97)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,525,149.20	9,837,703.00	3.3%
TOTAL, REVENUES			9,592,501.53	9,922,537.15	3.4%

Madera Unified
Madera County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

20 65243 0000000
Form 51

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	6,128,759.65	4,578,251.00	-25.3%
Bond Interest and Other Service Charges		7434	6,901,196.65	6,762,329.85	-2.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,029,956.30	11,340,580.85	-13.0%
TOTAL, EXPENDITURES			13,029,956.30	11,340,580.85	-13.0%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	67,352.33	84,834.15	26.0%
4) Other Local Revenue		8600-8799	9,525,149.20	9,837,703.00	3.3%
5) TOTAL, REVENUES			9,592,501.53	9,922,537.15	3.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	13,029,956.30	11,340,580.85	-13.0%
10) TOTAL, EXPENDITURES			13,029,956.30	11,340,580.85	-13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,437,454.77)	(1,418,043.70)	-58.7%
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%

Madera Unified
Madera County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

20 65243 0000000
Form 51

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,437,454.77)	(1,418,043.70)	-58.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		13,630,688.29	10,193,233.52	-25.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,630,688.29	10,193,233.52	-25.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,630,688.29	10,193,233.52	-25.2%
2) Ending Balance, June 30 (E + F1e)			10,193,233.52	8,775,189.82	-13.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		10,193,233.52	8,775,189.82	-13.9%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		(24,448.38)	3,500.00	-114.3%
5) TOTAL, REVENUES			(24,448.38)	3,500.00	-114.3%
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		6,187,605.75	6,187,911.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,187,605.75	6,187,911.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(6,212,054.13)	(6,184,411.00)	-0.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In	8900-8929		6,087,617.00	6,187,911.00	1.6%
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			6,087,617.00	6,187,911.00	1.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(124,437.13)	3,500.00	-102.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		850,557.40	726,120.27	-14.6%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			850,557.40	726,120.27	-14.6%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			850,557.40	726,120.27	-14.6%
2) Ending Balance, June 30 (E + F1e)			726,120.27	729,620.27	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		601,932.43	604,932.43	0.5%
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		124,187.84	124,687.84	0.4%
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		755,461.09		
1) Fair Value Adjustment to Cash in County Treasury	9111		(29,340.82)		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			726,120.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)				726,120.27	

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	4,244.34	3,500.00	-17.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(28,692.72)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(24,448.38)	3,500.00	-114.3%
TOTAL, REVENUES			(24,448.38)	3,500.00	-114.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	4,172,607.36	4,077,911.00	-2.3%
Other Debt Service - Principal		7439	2,014,998.39	2,110,000.00	4.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,187,605.75	6,187,911.00	0.0%
TOTAL, EXPENDITURES			6,187,605.75	6,187,911.00	0.0%

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		6,087,617.00	6,187,911.00	1.6%
(a) TOTAL, INTERFUND TRANSFERS IN			6,087,617.00	6,187,911.00	1.6%
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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			6,087,617.00	6,187,911.00	1.6%

Description	Function Codes	Object Codes	2021-22	2022-23	Percent Difference
			Unaudited Actuals	Budget	
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	(24,448.38)	3,500.00	-114.3%
5) TOTAL, REVENUES			(24,448.38)	3,500.00	-114.3%
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	6,187,605.75	6,187,911.00	0.0%
10) TOTAL, EXPENDITURES			6,187,605.75	6,187,911.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,212,054.13)	(6,184,411.00)	-0.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,087,617.00	6,187,911.00	1.6%
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			6,087,617.00	6,187,911.00	1.6%

Madera Unified
Madera County

Unaudited Actuals
Debt Service Fund
Expenditures by Function

20 65243 0000000
Form 56

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(124,437.13)	3,500.00	-102.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		850,557.40	726,120.27	-14.6%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			850,557.40	726,120.27	-14.6%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			850,557.40	726,120.27	-14.6%
2) Ending Balance, June 30 (E + F1e)			726,120.27	729,620.27	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		601,932.43	604,932.43	0.5%
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		124,187.84	124,687.84	0.4%
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	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	17,660.99	17,700.35	19,151.35	19,178.96	19,178.96	19,178.96
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	17,660.99	17,700.35	19,151.35	19,178.96	19,178.96	19,178.96
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	193.56	197.74	227.33	208.69	208.69	208.69
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	9.82	9.82	9.82	9.82	9.82	9.82
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	203.38	207.56	237.15	218.51	218.51	218.51
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	17,864.37	17,907.91	19,388.50	19,397.47	19,397.47	19,397.47
7. Adults in Correctional Facilities						
8. 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
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						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
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						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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						
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 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)]						
d. Total, Charter School County Program Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA						
(Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA						
Reported in Fund 01, 09, or 62						
(Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	13,763,332.16		13,763,332.16	8,730,000.00		22,493,332.16
Work in Progress	235,820,260.28		235,820,260.28	9,401,112.69		236,500,174.57
Total capital assets not being depreciated	249,583,592.44	0.00	249,583,592.44	18,131,112.69		258,993,506.73
Capital assets being depreciated:						
Land Improvements	23,342,274.88		23,342,274.88	1,331,065.69		24,673,340.57
Buildings	285,103,957.72	1.00	285,103,958.72	9,139,910.73		294,243,869.45
Equipment	46,141,642.27	(3,824.00)	46,137,818.27	4,068,624.49		50,201,195.33
Total capital assets being depreciated	354,587,874.87	(3,823.00)	354,584,051.87	14,539,600.91		369,118,405.35
Accumulated Depreciation for:						
Land Improvements	(11,152,433.36)		(11,152,433.36)	(1,214,514.93)		(12,366,948.29)
Buildings	(91,376,145.28)		(91,376,145.28)	(6,106,568.82)		(97,482,714.10)
Equipment	(27,790,044.63)	683.27	(27,789,361.36)	(2,994,872.93)		(30,778,986.86)
Total accumulated depreciation	(130,318,623.27)	683.27	(130,317,940.00)	(10,315,956.68)		(140,628,649.25)
Total capital assets being depreciated, net excluding lease assets	224,269,251.60	(3,139.73)	224,266,111.87	4,223,644.23		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
Governmental activity capital assets, net	473,852,844.04	(3,139.73)	473,849,704.31	22,354,756.92		487,483,262.83
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
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, net excluding lease assets	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 lease assets being depreciated	0.00	0.00	0.00	0.00		0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00		0.00
Business-type activity capital assets, net	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
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	51.28%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$10,338,255.69
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$142,389,113.40
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	9.55%

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: _____

Date of Meeting: Sep 13, 2022

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

To the Superintendent of Public Instruction:

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

Signed: _____

Date: _____

County Superintendent/Designee
(Original signature required)

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

For County Office of Education:

Julie DeWall

Name

Chief Business & Admin Services Officer

Title

(559) 662-6205

Telephone

jdewall@mcsos.org

E-mail Address

For School District:

Arelis Garcia

Name

Chief Financial Officer

Title

(559) 675-4500 ext 227

Telephone

arelisgarcia@maderausd.org

E-mail Address

2021-22 Unaudited Actuals

SUMMARY SHEET

ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES (GRANTS)

AWARD	FN 01	FN 11	FN 12	GRAND TOTAL
1) Prior Year Carryover	49,696,980.47	-	416,658.73	50,113,639.20
2) A. Current Year Award	99,154,544.92	351,544.00	3,029,934.00	102,536,022.92
B. (Federal) Transferability (NCLB)	(174.61)			(174.61)
B. Other adjustments	693,311.18	-	-	693,311.18
C. (Fed) Other adjustments	-		-	-
C/D. Adj Current Yr Award (sum lines 2a thru 2c)	99,847,681.49	351,544.00	3,029,934.00	103,229,159.49
3) Required Matching Funds Other	-	-	-	-
4) Total Available Award (sum lines 1,2e,3)	149,544,661.96	351,544.00	3,446,592.73	153,342,798.69
*Check 4 from all sheets	149,544,661.96	351,544.00	3,446,592.73	153,342,798.69
REVENUES				
5) Unearned Revenue Deferred from Prior Year	3,375,971.24	-	-	3,375,971.24
6) Cash Received in Current Year	49,045,931.14	182,528.28	3,379,247.74	52,607,707.16
7) Contributed Matching Funds	-	-	-	-
8) Total Available (sum lines 5, 6, & 7)	52,421,902.38	182,528.28	3,379,247.74	55,983,678.40
*Check 8) from all sheets	52,421,902.38	182,528.28	3,379,247.74	55,983,678.40
EXPENDITURES				
9) Donor-Authorized Expenditures	61,447,651.60	294,357.11	3,039,827.11	64,781,835.82
10) Non Donor-Authorized Expenditures	-	-	-	-
11) Total Expenditures (line 9 plus line 10)	61,447,651.60	294,357.11	3,039,827.11	64,781,835.82
*Check 11) from all sheets	61,447,651.60	294,357.11	3,039,827.11	64,781,835.82
12) Amounts included in Line 6 above for Prior Year Adjustments	-	-	-	-
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	(9,025,749.22)	(111,828.83)	339,420.63	(8,798,157.42)
13a) Unearned Revenue	6,214,300.27	-	406,765.62	6,621,065.89
13b) Accounts Payable	-	-	-	-
13c) Accounts Receivable	15,240,049.49	111,828.83	67,344.99	15,419,223.31
*Check 13) from all sheets	(9,025,749.22)	(111,828.83)	339,420.63	(8,798,157.42)
14) Unused Grant Award Calculation (line 4 minus line 9)	88,097,010.36	57,186.89	406,765.62	88,560,962.87
*Check 14) from all sheets	88,097,010.36	57,186.89	406,765.62	88,560,962.87
15) If Carryover is allowed, enter line 14 amt Here	87,516,403.63	-	406,765.62	87,923,169.25
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	61,447,651.60	294,357.11	3,039,827.11	64,781,835.82
*Check 16) from all sheets	61,447,651.60	294,357.11	3,039,827.11	64,781,835.82

2021-22 Unaudited Actuals

FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES

SCHEDULE D FOR CATEGORICALS SUBJECT TO DEFERRED REVENUE (Line 1-5)									
FEDERAL PROGRAM NAME		FEDERAL CATALOG NUMBER		LOCAL DESCRIPTION (IF ANY)		REVENUE OBJECT		RESOURCE CODE	
14329 3010 8290	TITLE I 14326 3060 8290	MIGRANT ED 14326 3060 8290	TITLE I MIGRANT ED 14326 3060 8290	10005 3061 8290	TITLE I MIGRANT ED 14326 3060 8290	ESSER 1 15536 3211 8290	ESSER 2 15547 3212 8290	ESSER 3 15559 3213 8290	ESSER III 10155 3214 8290
FN 01/ RS 3010		FN 01/ de00004600	FN 01/ de7510-PAC	FN 01/ de4600	FN 01/ RS 3182	FN 01/ RS 32100	FN 01/ RS 32150	FN 01/ RS 3213	FN 01/RS 3214
3,799,746.32 9,416,732.00	15,709.96	7,200.00 (174.61)	797,965.44 829,930.00	3,287,298.48 632.00	999,999.00	30,586,589.86	54,962,207.00	13,740,552.00	
7,174.00 9,423,906.00	(8,118.49) 262,732.56	15,709.96	7,025.39	829,930.00	632.00	-	54,962,207.00	13,740,552.00	
13,223,632.32	262,732.56	15,709.96	7,025.39	1,627,895.44	3,287,930.48	999,999.00	30,586,589.86	54,962,207.00	13,740,552.00
REVENUES									
5) Unearned Revenue Deferred from Prior Year	-	-	-	803,487.65	3,287,930.48	899,999.10	3,056,551.86 7,000,841.00	9,146,324.00	1,742,426.00
6) Cash Received in Current Year	121,459.88	-	-	803,487.65	3,287,930.48	899,999.10	10,057,392.86	9,146,324.00	1,742,426.00
7) Contributed Matching Funds	121,459.88	-	-	939,278.20	3,287,930.48	793,637.35	20,107,037.57	9,669,669.74	-
8) Total Available (sum lines 5 & 6 & 7)	262,732.56	15,709.96	7,025.39						
EXPENDITURES									
9) Donor-Authorized Expenditures	9,515,400.37	262,732.55	15,709.96	7,025.39	939,278.20	3,287,930.48	793,637.35	20,107,037.57	9,669,669.74
10) Non Donor-Authorized expenditures									
11) Total Expenditures (line 9 & line 10)	9,515,400.37	262,732.55	15,709.96	7,025.39	939,278.20	3,287,930.48	793,637.35	20,107,037.57	9,669,669.74
12) Amounts Included in Line 6 above for Prior Year Adjustments									
13) Calculation of Deferred Revenue or AP, & A/R amts (line 8 minus line 9 plus line 12)	(1,794,820.67)	(141,272.67)	(15,709.96)	(7,025.39)	(135,790.55)	-	106,361.75 106,361.75	(10,049,644.71) (523,345.74)	1,742,426.00 1,742,426.00
13A) Unearned Revenue	-	-	-	-	-	-	-	523,345.74	-
13B) Accounts Payable									
13C) Accounts Receivable	1,794,820.67	141,272.67	15,709.96	7,025.39	135,790.55	-	10,049,644.71		
14) Unused Grant Award Calculation (line 4 minus line 9)	3,708,251.95	-	-	-	688,617.24	-	206,361.65	10,479,552.29	45,292,537.26
15) If Carryover is allowed, enter line 14 amount here	3,708,251.95	-	-	-	688,617.24	-	206,361.65	10,479,552.29	45,292,537.26
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	9,515,400.37	262,732.55	15,709.96	7,025.39	939,278.20	3,287,930.48	793,637.35	20,107,037.57	9,669,669.74

2021-22 Unaudited Actu

FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES

FEES, AND EXPENDITURES

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES (GRANTS)									
FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE	REVENUE OBJECT LOCAL DESCRIPTION (IF ANY) AWARD	GEER II 15617 3216 8290 FN 01/ RS 32150	ESSER II 15618 3217 8290 FN 01/ RS 3216	GEER II 15619 3218 8290 FN 01/ RS 3217	ESSER III 15621 3219 8290 FN 01/ RS 3218	21st CCICP 15651 32270 8290 FN 01/ RS 3227	SpEd: ARP 10169 3306 8182 FN 01/ RS 3306	SpEd: IDEA Private 10379 3310 8181 FN 01/ RS 3310	SpEd: IDEA Private 10115 3311 8181 FN 01/ RS 3311
1) Prior Year Carryover									
2) A. Current Year Award									
B. Transferability (ESSA)									
C. Other Adjustments									
D. Adj. Current Yr Award									
(sum lines 2a, 2b, & 2c)									
3) Required Matching Funds/Other									
4) Total Available Award									
(sum lines 1,2d, 3)									
REVENUES									
5) Unearned Revenue Deferred from Prior Year									
6) Cash Received in Current Year									
7) Contributed Matching Funds									
8) Total Available (sum lines 5, 6 & 7)									
EXPENDITURES									
9) Donor-Authorized Expenditures									
(10) Non Donor-Authorized expenditures									
11) Total Expenditures (line 9 & line 10)									
12) Amounts Included in Line 6 above for Prior Year Adjustments									
13) Calculation of Deferred Revenue or A/P, & AR arnts (line 8 minus line 9 plus line 12)									
13(A) Unearned Revenue									
13(B) Accounts Receivable									
14) Unused Grant Award Calculation (line 4 minus line 9)									
15) If Carryover is allowed, enter line 14 amount here									
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)									
650,518.62	517,694.78	548,857.00	-			403,147.13	277,621.72	4,067.28	1,139,159.32
650,518.62	517,694.78	548,857.00	-			403,147.13	277,621.72	4,067.28	1,139,159.32
(296,390.00)	80,165.22	(411,643.00)	389,735.00	671,836.00	671,836.00	62,169.89	(277,621.72)	(4,067.28)	(542,745.32)
-	80,165.22	-	389,735.00	671,836.00	671,836.00	62,169.89	-	-	(18,165.68)
296,390.00	-	411,643.00	-	-	-	-	277,621.72	4,067.28	542,745.32
-	1,873,744.22	-	1,558,941.00	2,687,345.00	527,486.93	49,710.00	-	-	247,217.72
-	1,873,744.22	-	1,558,941.00	2,687,345.00	527,486.93	49,710.00	-	-	247,217.72
650,518.62	517,694.78	548,857.00	-			403,147.13	277,621.72	4,067.28	1,139,159.32

2021-22 Unaudited Actuals FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES ALL FUNDS

2021-22 Unaudited Actuals
FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES
ALL FUNDS
SCHEDULE II FOP CATE COPIA SUBJECT TO DEEPEPPR

2021-22 Unaudited Actuals
 STATE GRANT AWARDS
 ALL FUNDS (REVENUE & EXPENDITURES)
 SCHEDULE FOR CATEGORICALS SUBJECT TO UNEARNED REVENUES (GRANTS)

STATE PROGRAM NAME STATE ID NUMBER (if any) RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	ASES 23939 6010 8590	CA Prekinder 25593 6053 8890	CTE Incentive Grant 25312 6387 8590	K-12 Strong Workforce 10143 6388 8590	AG INCENTIVE 23068 7010 8590	IPL-In Person 25560 7422 8590	QRIS 25276 6127 8590	CD/ST PRESCH 23038 6105 8590	SUBTOTAL FN 01	SUBTOTAL FN 12	CD/ST PRESCH 23038 6105 8590	GRAND TOTAL
1) a. Prior Year Carryover												
2a) Current Year Award	498,016.88	FN 01/ RS 6053	380,412.02	696,509.67	3,516,228.01	5,091,166.58	416,658.73	416,658.73			5,507,825.31	
b) Other adjustments	2,644,224.32	FN 01/ RS 6010	1,635,907.00	-	35,722.02	1,241,881.00	1,241,881.00				7,767,844.34	
c) Adj Curr Yr Award (sum lines 2a through 2d)											1,241,881.00	
3) Required Matching Fnds/Other												
4) Total Available Award (sum lines 1, 2c, & 3)	3,142,241.20	422,057.00	2,016,319.02	696,509.67	35,722.02	4,758,109.01	11,070,957.92	416,658.73			3,029,934.00	
REVENUES											3,446,592.73	
5) Unearned Revenue Deferred from Prior Year	2,818,659.74	422,057.00	1,841,743.59	681,000.56	35,722.02	4,758,109.01	10,557,291.92	416,658.73			3,379,247.74	
6) Cash Received in Current Year											2,962,589.01	
7) Contributed Matching Funds												
8) Total Available (sum lines 5, 6 & 7)	2,818,659.74	422,057.00	1,841,743.59	681,000.56	35,722.02	4,758,109.01	10,557,291.92	416,658.73			2,962,589.01	
EXPENDITURES											3,379,247.74	
9) Donor-Authorized Expenditures	2,215,775.48	75,966.97	659,625.89	681,000.56	35,722.02	4,193,221.09	7,861,312.01	9,893.11			13,936,539.66	
10) Non Donor-Authorized Expenditures											3,029,934.00	
11) Total Expenditures (line 9 & line 10)	2,215,775.48	75,966.97	659,625.89	681,000.56	35,722.02	4,193,221.09	7,861,312.01	9,893.11			3,029,934.00	
12) Amounts included in Line 6 above for Prior Year Adjustments												
13) Calculation of Unearned Revenue or A/P, & AR amounts (line 8 minus line 9 plus line 12)	602,884.26	346,090.03	1,182,117.70	-	-	564,887.92	2,695,979.91	406,765.62	(67,344.99)		339,420.63	3,035,400.54
13a) Unearned Revenue	602,884.26	346,090.03	1,182,117.70	-	-	564,887.92	2,695,979.91	406,765.62	-		406,765.62	3,102,745.53
13b) Accounts Payable												
13c) Accounts Receivable											67,344.99	67,344.99
14) Unused Grant Award Calculation (line 4 minus line 9)	926,465.72	346,090.03	1,356,693.13	15,509.11	-	564,887.92	3,209,645.91	406,765.62	-		406,765.62	3,616,411.53
15) If Carryover is allowed, enter line 14 amount here	926,465.72	346,090.03	1,356,693.13	15,509.11	-	-	2,644,757.99	406,765.62	-		406,765.62	3,051,523.61
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,215,775.48	75,966.97	659,625.89	681,000.56	35,722.02	4,193,221.09	7,861,312.01	9,893.11			3,029,934.00	10,901,139.12
											3,029,934.00	10,901,139.12

2021-22 Unaudited Actuals

LOCAL GRANT AWARDS, REVENUES, AND EXPENDITURES

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES (GRANTS)

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	SJVU Air Pollution RS 9696 8699 Site 260	SUBTOTAL FN 01	GRAND TOTAL
AWARD			
1) a. Prior Year Carryover		\$0.00	-
2) a. Current Year Award	\$25,000.00	\$25,000.00	25,000.00
b. Other Adjustments		\$0.00	-
c. Adj Cur Yr Award (sum lines 2a thru 2b)	\$25,000.00	25,000.00	25,000.00
3) Required Matching Funds/Other		\$0.00	-
4) Total Available Award (sum lines 1, 2c, &3)	25,000.00	25,000.00	25,000.00
REVENUES			
5) Unearned Revenue Deferred from Prior Year		\$0.00	-
6) Cash Received in Current Year	\$25,000.00	\$25,000.00	25,000.00
7) Contributed Matching Funds		-	-
8) Total Available (sum lines 5, 6 & 7)	25,000.00	25,000.00	25,000.00
EXPENDITURES			
9) Donor-Authorized Expenditures	\$25,000.00	\$25,000.00	25,000.00
10) Non Donor-Authorized Expenditures		-	-
11) Total Expenditures (line 9 plus line 10)	25,000.00	25,000.00	25,000.00
12) Amounts Included in Line 6 above for Prior Year Adjustments		-	-
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 - line 9 + line 12)	-	-	-
13A) Unearned Revenue	-	-	-
13B) Accounts Payable		-	-
13C) Accounts Receivable	-	-	-
14) Unused Grant Award Calculation (line 4 minus line 9)	-	-	-
15) If Carryover is allowed, enter line 14 amount here	-	-	-
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	25,000.00	25,000.00	25,000.00

2021-22 Unaudited Actuals
 TOTAL ENTITLEMENTS ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

AWARD	FN 01	FN 11	FN 12	FN 12	FN 73 & 75	GRAND TOTAL
1a) Prior Year Restricted Ending Balance	16,435,272.22	92,145.21	581,092.10	\$0.00	\$17,108,509.53	
2a) Current Year Award	27,414,700.89	1,152,003.78	167,552.28	-	28,734,256.95	
b) Block Grant Trsf (Ob 8995)					1,397,493.64	
c. Cat Flex Transfers(Obj) 8998)	1,397,493.64	-	-	-	\$0.00	
d. Other Adjustments						
e. Adj Curr yr Award (sum lines 2a through 2d)						
3) Required Matching Funds/Other	28,812,194.53	1,152,003.78	167,552.28	\$0.00	\$30,131,750.59	
4) Total Available Award (sum lines 1a,2d, & 3)	21,487,507.44	-	-		\$21,487,507.44	
*Check 4 from all sheets						
 REVENUES						
5) Cash Received in Current Year	\$25,251,470.52	1,058,300.55	167,552.28	\$0.00	\$26,477,323.35	
6) Amounts included in line 5 for Prior Year Adjustments	\$0.00	-	-	\$0.00	\$0.00	
7a) Accounts Receivable (line 2 minus lines 5 & 6)	3,560,724.01	93,703.23	-	\$0.00	\$3,654,427.24	
*Check 7a) from all sheets	\$3,560,724.01	93,703.23	-	\$0.00	3,654,427.24	
7b) Non-current Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
7c) Current Accounts Receivable (7a-7b)	\$3,560,724.01	\$93,703.23	\$0.00	\$0.00	\$3,654,427.24	
*Check 7c) from all sheets	\$3,560,724.01	\$93,703.23	\$0.00	\$0.00	\$3,654,427.24	
8) Contributed Matching Funds	\$10,611,051.94	-	-	\$0.00	\$10,611,051.94	
9) Total Available (sum lines 5, 7c & 8)	\$39,423,246.47	\$1,152,003.78	167,552.28	\$0.00	\$40,742,802.53	
*Check 9) from all sheets	39,423,246.47	\$1,152,003.78	167,552.28	\$0.00	\$ 40,742,802.53	
 EXPENDITURES						
10) Donor-Authorized Expenditures	\$39,320,595.38	1,011,918.33	\$147,735.00	\$0.00	\$40,480,248.71	
11) Non Donor-Authorized Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
12) Total Expenditures (line 10 plus line 11)	\$39,320,595.38	\$1,011,918.33	\$147,735.00	\$0.00	\$40,480,248.71	
*Check 12) from all sheets	\$39,318,595.38	\$1,011,918.33	\$147,735.00	\$0.00	\$40,478,248.71	
Restricted Ending Balance =						
13) Current Year (line 4 minus line 10)	\$27,414,378.81	232,230.66	\$600,909.38	\$0.00	\$28,247,518.85	
*Check 13) from all sheets	\$27,414,378.81	232,230.66	\$600,909.38	\$0.00	\$28,247,518.85	

2021-22 Unaudited Actuals

FEDERAL AWARDS, REVENUES, AND EXPENDITURES

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

FEDERAL PROGRAM NAME	ELOP	SUBTOTAL	GRAND TOTAL
FEDERAL CATALOG NUMBER	25631		
RESOURCE CODE	26000		
REVENUE OBJECT	8590		
LOCAL DESCRIPTION (if any)	FN 01/ RS 26000		
AWARD			
1) Prior Year Restricted Ending Balance		\$0.00	-
2) a. Current Year Award	11,285,071.00	\$11,285,071.00	11,285,071.00
b. Other Adjustments		\$0.00	-
c. Adj Curr Yr Award (sum lines 2a & 2b)	11,285,071.00	11,285,071.00	11,285,071.00
3) Required Matching Funds/Other	-	\$0.00	-
4) Total Available Award (sum lines 1, 2c, & 3)	11,285,071.00	11,285,071.00	11,285,071.00
REVENUES			
5) Cash Received in Current Year	11,285,071.00	11,285,071.00	11,285,071.00
6) Amounts Included in line 5 for Prior Year Adjustments	-	-	-
7a) Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-
7b) Non-current Accounts Receivable		-	-
7c) Current Accounts Receivable (7a-7b)		-	-
8) Contributed Matching Funds		-	-
9) Total Available (sum of lines 5, 7c, & 8)	11,285,071.00	11,285,071.00	11,285,071.00
EXPENDITURES			
10) Donor Authorized Expenditures	2,503,460.66	2,503,460.66	2,503,460.66
11) Non Donor-Authorized Expenditures		-	-
12) Total Expenditures (line 10 plus line 11)	2,503,460.66	2,503,460.66	2,503,460.66
RESTRICTED ENDING BALANCE			
13) Current Year (line 4 minus line 10)	8,781,610.34	8,781,610.34	8,781,610.34

2021-22 Unaudited Actuals
STATE AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

STATE PROGRAM NAME		PCA 10056							
STATE ID NUMBER RESOURCE CODE REVENUE OBJECT	LOCAL DESCRIPTION (if any)	Lottery 1100 8560	EDUCATOR EFFECTIVENESS 6266 8590	LOTTERY:INST MAT'L 6300 8560	SPEC ED 6500 8550	SpEd Dispute Prevention 6536 8590	SpEd Learning Recovery 6537 8590	ELO Grant 7425 8590	ELO Grant Para 7426 8980
AWARD									
1 a. Prior Year Restricted Ending Balance	7,453,468.23 3,500,860.99	4,771,637.00	1,431,984.21 1,618,774.97	-	5,640,059.16	86,587.00	389,645.00	5,249,681.17	1,569,957.00
2 a. Current Year Award								29,229.00	3,022.00
c. Adj Curr Yr Award (sum lines 2a through 2b)									
3 Required Matching Funds/other	3,500,860.99	4,771,637.00	1,618,774.97	5,640,059.16 10,876,455.50	86,587.00	389,645.00	389,645.00	29,229.00	3,022.00
4 Total Available Award (sum lines 1, 2c, & 3)									
REVENUES									
5 Cash Received in Current Year	10,954,329.22	4,771,637.00	3,050,759.18	16,516,514.66	86,587.00	389,645.00	5,278,910.17	1,572,979.00	
6 Amounts Included in line 5 for Prior Year Adjustments	2,968,352.83	3,817,310.00	1,049,009.92	5,497,738.00	86,587.00	389,645.00	29,229.00	3,022.00	
7 a) Accounts Receivable (line 2c minus lines 5 & 6)	532,508.16	954,327.00	569,765.05	142,321.16	-	-	-	-	-
b) Non-current Accounts Receivable									
c) Current Accounts Receivable (7a minus line 7b)									
8 Contributed Matching Funds	532,508.16	954,327.00	569,765.05	142,321.16	-	-	-	-	-
9 Total Available (sum of lines 5, 7c, & 8)	3,500,860.99	4,771,637.00	1,618,774.97	5,640,059.16	86,587.00	389,645.00	29,229.00	3,022.00	
EXPENDITURES									
10 Donor Authorized Expenditures	171,118.03	225,940.25	1,610,501.09	16,516,514.66	61,772.50	5,278,910.17	912,413.81	-	
11 Non Donor Authorized Expenditures									
12 Total Expenditures (line 10 plus line 11)	171,118.03	225,940.25	1,610,501.09	16,516,514.66	-	61,772.50	5,278,910.17	912,413.81	
RESTRICTED ENDING BALANCE									
13 Current Year (line 4 minus line 10)	10,783,211.19	4,545,696.75	1,440,258.09	-	86,587.00	327,872.50	-	660,565.19	

2021-22 Unaudited Actuals
STATE AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

2021-22 Unaudited Actuals

LOCAL AWARDS, REVENUES, AND EXPENDITURES -ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

LOCAL PROGRAM NAME		DONATIONS		DNTN-MUSD COUNSELOR		DNTN-MUSD COUNSELOR		JBT Food Tech		JBT Food Tech		JBT Food Tech		Fund 01	
RESOURCE CODE	Scholarship	9175	9176	9176	9176	9176	9176	9179	9179	9179	9179	9179	9179	9564	Med-Cal LEA
REVENUE OBJECT		8699		8699	<th>8699</th> <td></td> <th>8699</th> <td></td> <th>8699</th> <td></td> <th>8699</th> <td></td> <td>9550</td> <td>SubTotal FN01</td>	8699		8699		8699		8699		9550	SubTotal FN01
LOCAL DESCRIPTION (if any)	TOTAL 9170														
AWARD															
1.a. Prior Year Restricted Ending Balance															
1.2.a. Current Year Award															
b. Other Adjustments															
c. Adj Curr Yr Award															
(sum lines 2a & 2b)															
3) Required Matching Funds/Other															
4) Total Available Award															
(sum lines 1c, 2c, & 3)															
REVENUES															
5) Cash Received in Current Year															
6) Amounts Included in line 5 for Prior Year Adjustments															
7(a) Accounts Receivable															
(line 2c minus lines 5 & 6)															
7(b) Non-current Accounts Receivable															
7(c) Current Accounts Receivable (7a-7b)															
8) Contributed Matching Funds															
9) Total Available (sum of lines 5, 7c, & 8)															
EXPENDITURES															
10) Donor Authorized Expenditures															
11) Non Donor-Authorized Expenditures															
12) Total Expenditures (line 10 plus line 11)															
RESTRICTED ENDING BALANCE (13) Current Year (line 4 minus line 10)	490,560.59	700.00	360.58	1,977.00	500.00	2,837.58	1,994.08	2,750.00	5,000.00	10,000.00	5,000.00	2,750.00	5,000.00	10,000.00	274,735.50

2021-22 Unaudited Actuals

LOCAL AWARDS, REVENUES, AND EXPENDITURES -ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

LOCAL PROGRAM NAME	Jail Contract Local Resources	Adult Ed Programs Local Resources	GED Co. Educ Fees	Adult Ed Donations	ADMIN Donations	SMALL FRY	TOTAL	GRAND TOTAL
RESOURCE CODE	9010	9120	9136	9170	9170	9170	9170	
REVENUE OBJECT	8690	8671	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	DE 0000	DE 0000	DE 0000	DE 0000	DE 0000	DE 0000	DE 0000	
AWARD								
1.a) Prior Year Restricted Ending Balance								
2.a) Current Year Award	79,701.44	64,292.48 (3,215.66)	1,738.21 60.00	2,066.00	635.97	1,429.83	2,065.80	70,162.49 76,545.78
b. Other Adjustments								
c. Adj Curr Yr Award (sum lines 2a & 2b)	79,701.44	79,701.44 (3,215.66)	60.00	-	-	-	-	-
3) Required Matching Funds/Other								
4) Total Available Award (sum lines 1c, 2c, & 3)	79,701.44	61,076.82	1,798.21	2,066.00	635.97	1,429.83	2,065.80	146,708.27 2,364,198.29
REVENUES								
5) Cash Received in Current Year	79,701.44	6,530.03	-	-	-	-	-	86,231.47 211,737.24
6) Amounts Included in line 5 for Prior Year Adjustments	-	-	-	-	-	-	-	-
7a) Accounts Receivable (line 2c minus lines 5 & 6)	-	(9,745.69)	60.00	-	-	-	(9,685.69)	1,352,116.95
7b) Non-current Accounts Receivable	-	-	-	-	-	-	-	-
7c) Current Accounts Receivable (7a-b)	-	(9,745.69)	60.00	-	-	-	(9,685.69)	1,352,116.95
8) Contributed Matching Funds	-	-	-	-	-	-	-	-
9) Total Available (sum of lines 5, 7c, & 8)	79,701.44	(3,215.66)	60.00	-	-	-	76,545.78	1,563,854.19
EXPENDITURES								
10) Donor Authorized Expenditures	79,701.44	2,724.15	-	811.67	635.97	175.70	811.67	84,048.93 1,512,961.20
11) Non Donor-Authorized Expenditures								
12) Total Expenditures (line 10 plus line 11)	79,701.44	2,724.15	-	811.67	635.97	175.70	811.67	84,048.93 1,510,961.20
13) Current Year (line 4 minus line 10)		58,352.67	-	1,798.21	1,254.33	-	1,254.13	62,659.34 851,237.09

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	116,433,144.40	301	1,870.00	303	116,431,274.40	305	42,888.15		307	116,388,386.25	309
2000 - Classified Salaries	41,116,025.23	311	97,953.53	313	41,018,071.70	315	3,648,142.99		317	37,369,928.71	319
3000 - Employee Benefits	92,058,267.89	321	7,050,906.11	323	85,007,361.78	325	2,463,738.30		327	82,543,623.48	329
4000 - Books, Supplies Equip Replace. (6500)	17,244,036.99	331	26,878.29	333	17,217,158.70	335	3,501,700.03		337	13,715,458.67	339
5000 - Services... & 7300 - Indirect Costs	29,856,471.73	341	91,605.50	343	29,764,866.23	345	1,872,164.09		347	27,892,702.14	349
			TOTAL	365	289,438,732.81				TOTAL	277,910,099.25	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.....	1100	87,529,229.87
2. Salaries of Instructional Aides Per EC 41011.....	2100	4,699,381.29
3. STRS.....	3101 & 3102	23,538,828.87
4. PERS.....	3201 & 3202	1,219,371.57
5. OASDI - Regular, Medicare and Alternative.....	3301 & 3302	1,838,360.49
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....	3401 & 3402	21,338,837.45
7. Unemployment Insurance.....	3501 & 3502	464,391.27
8. Workers' Compensation Insurance.....	3601 & 3602	1,321,207.55
9. OPEB, Active Employees (EC 41372).....	3751 & 3752	0.00
10. Other Benefits (EC 22310).....	3901 & 3902	616,449.74
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....		142,566,058.10
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....		56,023.64
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....		396
14. TOTAL SALARIES AND BENEFITS.....		142,510,034.46
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.....		51.28%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').....		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	51.28%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	3.72%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	277,910,099.25
5. Deficiency Amount (Part III, Line 3 times Line 4)	10,338,255.69

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

**Application for Exemption from the Required Expenditures for Classroom
Teachers' Salaries**
Pursuant to Education Code Section 41372

To: County Superintendent of Schools

For 2021-22 fiscal year, the Madera Unified School District did not spend the minimum percentage of its budget on classroom teacher salaries as required by *EC* Section 41372. We are requesting an exemption from this requirement as provided by law.

Reason for request (Check one):

- Serious hardship to the school district
(Please attach a written explanation, the district's latest interim report, and a multiyear projection for the current and two subsequent fiscal years that reflects the financial impact of meeting the requirement of *EC* 41372.)
- Payment of classroom teacher salaries that are in excess of those paid by other comparable school districts
(Please attach a classroom teacher salary & benefits comparison for at least three other comparable school districts. The comparison should include annual classroom teacher salaries paid at the beginning, average, and maximum salary levels plus the average annual employer contributions for health & welfare benefits.)
- Deficiency is less than \$1,000.00 (exemption is automatically approved)

A. Deficiency Amount

(Source: Form CEA)

- | | |
|---|-------------------------|
| 1. Enter the minimum percentage for your district type.
(60% Elementary/ 50% High School/ 55% Unified) | <u>55.0</u> % |
| 2. Enter the percentage spent by your district. | <u>51.28</u> % |
| 3. Percentage below the minimum.
(Line 1 minus line 2) | <u>3.72</u> % |
| 4. Enter the district's current expense of education (Form CEA) | <u>\$277,910,099.25</u> |
| 5. Deficiency Amount.
(Line 3 times line 4) | <u>\$ 10,338,255.69</u> |

B. Certification of the School District Governing Board

It is hereby certified that the information contained in this application is true and correct.

Signature of Authorized Official	Board President _____ Title
Print Name of Authorized Official	9/13/2022 _____ Date

C. Decision of the County Superintendent of Schools

(Completed by the County Superintendent of Schools or Designee)

Based on my review of the information contained with this application, I have taken the following action with respect to the school district named on this application (Check one):

- I am granting the request for exemption from the requirements of *Education Code* Section 41372.
- I am granting a partial exemption from the requirements of *Education Code* Section 41372. The amount not exempted is \$_____ (A written explanation of the reason(s) for approving a partial exemption is attached.)
- I am denying the request for exemption from the requirements of *Education Code* Section 41372. (A written explanation of the reason(s) for denying the exemption is attached.)

It is hereby certified that the information contained in this application has been reviewed and is true and correct.

Signature of County Superintendent	/ _____ County Office/Date
Signature of Authorized Designee	/ _____ Title of Authorized Designee/Date

Madera Unified School District
Salaries/Benefits Comparison 2021-2022

District:	School Days	Teacher Contracted Days/Hours	BA Only - 1st Year	BA 30+ 1st Year	BA 60+ 10th Year	Top of Range	**Benefits Employer Contribution	Arc Negotiations Settled for 22/23 (Yes or No)	Additional Notes
Madera Unified	180	189.5	\$52,344	\$56,233	\$83,415	\$99,796	\$19,367.00	YES this represents thru 22/23	Longevity: 15th Year of Service, 10 Years Completed in M.U.S.D. - \$2,000 16th Year of Service, 11 Years Completed in M.U.S.D. - \$2,750 17th Year of Service, 12 Years Completed in M.U.S.D. - \$3,500 18th Year of Service, 13 Years Completed in M.U.S.D. - \$4,250 Year of Service, 14 Years Completed in M.U.S.D. - \$5,000 Years of Service, 15+ Years Completed in M.U.S.D. - \$5,750 Years of Service, 20+ Years Completed in M.U.S.D. - \$6,500 Master's Degree - \$1,500 Doctorate Degree - \$2,000
									Longevity: 2-25 years- \$1,350 20+ years - \$1,750 Master's Degree - \$1,200 Doctorate Degree - \$1,750
Golden Valley	180	183.75	\$45,810	\$46,723	\$65,110	\$82,416	\$12,100.00	No	
Central Unified School District	180	182.75	\$48,819	\$52,295	\$77,591	\$99,170	\$16,322.00	No	National Board Certification - \$1,773.41 MA or 90 units - \$1,899.69 Doctorate - \$2,374.59 Credit for oly one degree will be given
Fresno Unified School District	180	185.8	\$49,851	\$52,842	\$82,753	\$88,735	\$22,953.00	Yes	BA + 90 - \$500 MA on all classes - \$1000 Doctorate Degree - \$1500 National Board Certification - \$1,250 Longevity: 11 years - 1.6%; 12 years - 1.2%; 13 year - 4.8%; 14 years - 6.4%; 15 years - 8% Doctorate Stipend - \$2,390
Clovis Unified School District	180	186.75	\$48,522	\$53,693	\$76,819	\$104,355	\$14,643.00	Yes	
	MUSD	#1	#1	#1	#1	#2	#2	#2	

	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	201,337,291.40	3,531,960.60	204,869,252.00	6,765,000.00	14,163,759.65	197,470,492.35	3,718,251.00
State School Building Loans Payable			0.00				0.00
Certificates of Participation Payable	87,095,000.00	0.00	87,095,000.00	0.00	2,015,000.00	85,080,000.00	2,110,000.00
Leases Payable	1,949,322.94	0.00	1,949,322.94	0.00	324,455.55	1,624,867.39	339,550.96
Lease Revenue Bonds Payable			0.00				0.00
Other General Long-Term Debt	5,009,322.06	(0.44)	5,009,321.62	6,435.00	1,094,301.25	3,921,455.37	1,094,206.00
Net Pension Liability			0.00				0.00
Total/Net OPEB Liability	25,262,691.64	1,854,329.86	27,117,021.50	1,987,620.00	7,096,601.33	22,008,040.17	1,798,386.00
Compensated Absences Payable	856,229.64	0.30	856,229.94	37,897.52		894,127.46	
Governmental activities long-term liabilities	321,509,857.68	5,386,290.32	326,896,148.00	8,796,952.52	24,694,117.78	310,998,982.74	9,060,393.96
Business-Type Activities:							
General Obligation Bonds Payable							0.00
State School Building Loans Payable			0.00				0.00
Certificates of Participation Payable			0.00				0.00
Leases Payable			0.00				0.00
Lease Revenue Bonds Payable			0.00				0.00
Other General Long-Term Debt			0.00				0.00
Net Pension Liability			0.00				0.00
Total/Net OPEB Liability			0.00				0.00
Compensated Absences Payable			0.00				0.00
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	345,567,121.01
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	53,567,153.65
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	21,057.95
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	6,715,957.84
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	391,038.83
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	35,306,375.00
6. All Other Financing Uses	All	9100 9200	7699 7651	8,375.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				42,442,804.62
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	38,528.54
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)				249,595,691.28

		2021-22 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		17,907.91
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,937.73
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.)	235,877,704.23	12,171.83
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)	235,877,704.23	12,171.83
B. Required effort (Line A.2 times 90%)	212,289,933.81	10,954.65
C. Current year expenditures (Line I.E and Line II.B)	249,595,691.28	13,937.73
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%

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	146,113,036.45		146,113,036.45			142,389,113.40
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	19,382.24		19,382.24			17,864.37
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2020-21			Adjustments to 2021-22		
3. District Lapses, Reorganizations and Other Transfers			0.00			0.00
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)						
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	17,864.37	0.00	17,864.37	19,397.47	0.00	19,397.47
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			17,864.37			19,397.47
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)	255,952.07		255,952.07	250,616.00		250,616.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	27,079,196.94		27,079,196.94	31,165,301.00		31,165,301.00
5. Unsecured Roll Taxes (Object 8042)	1,131,958.93		1,131,958.93	932,719.00		932,719.00
6. Prior Years' Taxes (Object 8043)	33,420.18		33,420.18	(970,729.00)		(970,729.00)
7. Supplemental Taxes (Object 8044)	1,994,142.16		1,994,142.16	500,000.00		500,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	(3,610,376.00)		(3,610,376.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	3,145,723.39		3,145,723.39	281,945.00		281,945.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	33,640,393.67	0.00	33,640,393.67	28,549,476.00	0.00	28,549,476.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	33,640,393.67	0.00	33,640,393.67	28,549,476.00	0.00	28,549,476.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	10,611,051.94		10,611,051.94	9,376,121.00		9,376,121.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	10,611,051.94	0.00	10,611,051.94	9,376,121.00	0.00	9,376,121.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	220,695,132.00		220,695,132.00	257,942,070.00		257,942,070.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(925,246.00)		(925,246.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	219,769,886.00	0.00	219,769,886.00	257,942,070.00	0.00	257,942,070.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	357,343,582.79		357,343,582.79	403,241,845.00		403,241,845.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(4,922,184.72)		(4,922,184.72)	300,000.00		300,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2021-22 Actual			2022-23 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			146,113,036.45			142,389,113.40
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9217			1.0858
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			142,389,113.40			166,278,859.83
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			33,640,393.67			28,549,476.00
6. Preliminary State Aid Calculation			2,143,724.40			2,327,696.40
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			119,359,771.67			147,105,504.83
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			119,359,771.67			147,105,504.83
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			(4,922,184.72)			130,779.40
7. Local Revenues in Proceeds of Taxes			28,718,208.95			28,680,255.40
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			124,281,956.39			146,974,725.43
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			28,718,208.95			
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			124,281,956.39			
9. Total Appropriations Subject to the Limit			10,611,051.94			
a. Local Revenues (Line D7b)			142,389,113.40			
b. State Subventions (Line D8)						
c. Less: Excluded Appropriations (Line C23)						
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)						

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
	2021-22 Actual			2022-23 Budget		
			142,389,113.40			166,278,859.83
SUMMARY 11. Adjusted Appropriations Limit (Lines D4 plus D10) 12. Appropriations Subject to the Limit (Line D9d)			142,389,113.40			

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) | 12,247,765.02 |
| 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. | |

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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) | 230,326,850.08 |
|--|----------------|

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) | 5.32% |
|---|-------|

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)	15,255,687.03
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,627,588.24
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	71,275.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,548,274.67
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	25,806.28
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)	22,528,631.22
9. Carry-Forward Adjustment (Part IV, Line F)	4,520,363.60
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	27,048,994.82

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	163,014,451.07
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	32,808,725.98
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	35,518,489.64
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,817,292.35
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	21,057.95
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	293,638.58
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,569,393.49
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,081,109.19
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)	519,983.05
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)	27,554,632.71
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)	463,960.11
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)	889,105.31
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,349,570.21
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,008,237.50
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	8,453,662.92
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)	283,363,310.06

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)

7.95%

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)

9.55%

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>22,528,631.22</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>2,082,191.06</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 (7.09%) times Part III, Line B19); zero if negative	<u>4,520,363.60</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.09%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.09%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>4,520,363.60</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>4,520,363.60</u>

Approved indirect cost rate: 7.09%
Highest rate used in any program: 7.09%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	2,104,989.15	149,243.73	7.09%
01	3010	8,641,135.54	612,656.51	7.09%
01	3060	260,007.94	18,434.57	7.09%
01	3061	6,560.27	465.12	7.09%
01	3182	849,078.53	60,199.67	7.09%
01	3210	3,065,175.29	217,320.93	7.09%
01	3211	307,247.93	21,783.88	7.09%
01	3212	16,669,900.46	1,181,895.94	7.09%
01	3213	9,029,479.63	640,190.11	7.09%
01	3215	607,450.39	43,068.23	7.09%
01	3216	470,160.41	33,334.37	7.09%
01	3217	150,018.40	10,636.30	7.09%
01	3227	288,635.71	14,431.79	5.00%
01	3305	259,241.55	18,380.23	7.09%
01	3306	3,798.00	269.28	7.09%
01	3310	1,063,740.14	75,419.18	7.09%
01	3311	16,963.00	1,202.68	7.09%
01	3312	64,570.25	4,578.03	7.09%
01	3550	236,725.71	11,836.29	5.00%
01	4035	1,071,420.22	75,963.69	7.09%
01	4124	376,532.42	18,826.62	5.00%
01	4127	535,775.36	37,990.98	7.09%
01	4201	4,529.40	90.59	2.00%
01	4203	825,478.57	14,937.17	1.81%
01	5630	53,918.35	3,822.81	7.09%
01	5632	3,493.41	247.68	7.09%
01	5634	4,686.00	332.24	7.09%
01	5810	615,837.04	43,250.64	7.02%
01	6010	412,549.38	20,627.48	5.00%
01	6053	70,937.50	5,029.47	7.09%
01	6266	47,567.70	3,372.55	7.09%
01	6387	325,521.67	23,079.49	7.09%
01	6388	480,420.63	20,135.65	4.19%
01	6500	14,121,626.05	998,006.69	7.07%
01	6537	25,000.00	1,772.50	7.09%
01	7412	5,851.30	414.86	7.09%
01	7422	3,557,714.71	252,241.97	7.09%
01	8150	5,825,042.49	412,995.51	7.09%
11	6371	14,024.65	994.35	7.09%
11	9010	77,960.54	5,276.72	6.77%
12	5058	137,954.06	9,780.94	7.09%
12	6105	2,767,461.31	196,213.01	7.09%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
12	6127	9,238.13	654.98	7.09%
13	5310	8,414,336.82	461,105.66	5.48%
13	5316	19,124.91	1,048.05	5.48%
13	5370	16,639.77	252.44	1.52%

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	7,453,468.23		1,431,984.21	8,885,452.44
2. State Lottery Revenue	8560	3,500,860.99		1,618,774.97	5,119,635.96
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)		10,954,329.22	0.00	3,050,759.18	14,005,088.40
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	171,118.03		1,610,501.09	1,781,619.12
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		171,118.03	0.00	1,610,501.09	1,781,619.12
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	10,783,211.19	0.00	1,440,258.09	12,223,469.28
D. COMMENTS:					

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

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

		Teacher Full-Time Equivalents -----		Classroom Units -----		Pupils Transported	
		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)		1,921,055.46	FTE Factor(s)	180,490.87	117,198.87	12,721,977.10	26,714,666.51
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)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001	Pre-Kindergarten	1.60		1.60	1.60		24.00
1110	Regular Education, K-12	745.60		745.60	745.60	1,890.00	3,084.00
3100	Alternative Schools						
3200	Continuation Schools	10.00		10.00	10.00	6.25	35.00
3300	Independent Study Centers	16.00		16.00	16.00	21.50	
3400	Opportunity Schools						
3550	Community Day Schools	4.00		4.00	4.00	22.81	53.00
3700	Specialized Secondary Programs						
3800	Career Technical Education	40.00		40.00	40.00		
4110	Regular Education, Adult						
4610	Adult Independent Study Centers						
4620	Adult Correctional Education						
4630	Adult Career Technical Education						
4760	Bilingual						
4850	Migrant Education						
5000-5999	Special Education (allocated to 5001)	95.40		95.40	95.40		
6000	ROC/P						
Other Goals Description							
7110	Nonagency - Educational						
7150	Nonagency - Other						
8100	Community Services						
8300	Child Care and Development Services						
Other Funds Description							
--	Adult Education (Fund 11)						
--	Child Development (Fund 12)	15.00		15.00	15.00	15.00	
--	Cafeteria (Funds 13 & 61)						
C. Total Allocation Factors		927.60		927.60	927.60	1,940.56	3,449.00

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	433,655.01	63,154.80	496,809.81	42,567.63		539,377.44
1110	Regular Education, K-12	185,050,438.53	43,308,735.68	228,359,174.21	19,566,259.34		247,925,433.55
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	2,572,621.15	303,204.54	2,875,825.69	246,406.35		3,122,232.04
3300	Independent Study Centers	3,728,724.20	559,115.17	4,287,839.37	367,390.44		4,655,229.81
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	1,124,899.81	466,753.52	1,591,653.33	136,375.96		1,728,029.29
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	7,908,643.86	644,274.35	8,552,918.21	732,830.71		9,285,748.92
4110	Regular Education, Adult	168,169.21	0.00	168,169.21	14,409.07		182,578.28
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	380,257.94	0.00	380,257.94	32,581.24		412,839.18
5000-5999	Special Education	26,400,566.22	1,930,682.21	28,331,248.43	2,427,476.61		30,758,725.04
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	108,846.88	0.00	108,846.88	9,326.21		118,173.09
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
---	Food Services				53,324.32		53,324.32
---	Enterprise				293,638.58		293,638.58
---	Facilities Acquisition & Construction				5,376,727.37		5,376,727.37
---	Other Outgo				39,837,051.49		39,837,051.49
Other Funds	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E)		241,602.89	241,602.89	1,711,735.85		1,953,338.74
---	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(675,326.15)		(675,326.15)
Total General Fund and Charter Schools Funds Expenditures	227,876,822.81	47,517,523.16	275,394,345.97	24,612,033.26	45,560,741.76		345,567,120.99

**Madera Unified
Madera County**

Unaudited Actuals

2021-22

**General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)**

20 65243 0000000
Form PCR

Goal	Type of Program	Instruction	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Community Services (Functions 4000-4999)	General Administration (Functions 5000-5999)	Plant Maintenance and Operations (Functions 7000-7999, except 7210)*	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals												
0001	Pre-Kindergarten	347,478.40	86,176.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	433,655.01
1110	Regular Education, K-12	137,435,796.18	6,872,437.34	3,131,209.36	18,192,707.34	10,737,075.98	0.00	5,879,685.72	2,801,526.61	0.00	185,050,438.53	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	1,840,512.77	0.00	123.47	286,437.74	291,931.31	0.00	0.00	153,615.86	0.00	2,572,621.15	
3300	Independent Study Centers	2,538,541.62	0.00	6,433.08	639,151.78	467,663.17	0.00	0.00	76,934.55	0.00	3,728,724.20	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	521,501.10	0.00	0.00	287,332.16	166,907.08	0.00	0.00	149,169.47	0.00	1,124,899.81	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	7,260,324.42	550,497.15	0.00	9,468.85	0.00	0.00	0.00	88,353.44	0.00	7,908,643.86	
4110	Regular Education, Adult	61,632.87	0.00	0.00	106,536.34	0.00	0.00	0.00	0.00	0.00	0.00	168,169.21
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	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	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	192,444.40	147,174.13	8,438.11	0.00	33,201.30	0.00	0.00	0.00	0.00	0.00	380,257.94
5000-5999	Special Education	19,152,019.77	1,217,277.08	0.00	10,519.51	4,958,258.79	1,062,491.07	0.00	0.00	0.00	0.00	26,400,566.22
6000	ROCP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals												
7110	Nongency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nongency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,057.95	0.00	87,788.93	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		169,350,251.53	8,873,562.31	3,146,204.02	19,532,143.72	16,654,037.63	1,062,491.07	5,879,685.72	21,057.95	0.00	33,577,388.86	0.00

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	25,770.97	0.00	37,383.83	63,154.80
1110	Regular Education, K-12	12,009,273.98	26,495,639.49	4,803,822.21	43,308,735.68
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	161,068.59	87,617.86	54,518.09	303,204.54
3300	Independent Study Centers	257,709.74	301,405.43	0.00	559,115.17
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	64,427.43	319,770.13	82,555.96	466,753.52
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	644,274.35	0.00	0.00	644,274.35
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,536,594.33	0.00	394,087.88	1,930,682.21
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	241,602.89	0.00	0.00	241,602.89
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		14,940,722.28	27,204,432.91	5,372,367.97	47,517,523.16

A. Central Administration Costs in General Fund and Charter Schools Funds	
Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,569,393.49
External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	71,275.00
Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	16,432,799.53
Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	6,213,891.40
Total Central Administration Costs in General Fund and Charter Schools Funds	25,287,359.42
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	227,876,822.81
2 Total Allocated Costs (from Form PCR, Column 2, Total)	47,517,523.16
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	275,394,345.97
C. Direct Charged Costs in Other Funds	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,349,570.21
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	3,008,237.50
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	15,378,377.62
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	19,736,185.33
D. Total Direct Charged and Allocated Costs (B3 + C5)	295,130,531.30
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	8.57%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6910)	53,324.32				53,324.32
Enterprise (Objects 1000-5999, 6400-6910)		293,638.58			293,638.58
Facilities Acquisition & Construction (Objects 1000-6600)			5,376,727.37		5,376,727.37
Other Outgo (Objects 1000-7999)				39,837,051.49	39,837,051.49
Total Other Costs	53,324.32	293,638.58	5,376,727.37	39,837,051.49	45,560,741.76

Description	Direct Costs - Interfund Transfers In 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND	0.00	(77,157.74)	0.00	(675,326.15)		
Expenditure Detail			68,558.12	35,306,375.00	614,326.03	175.62
Other Sources/Uses Detail						
Fund Reconciliation			0.00	0.00	0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
09 CHARTER SCHOOLS SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
10 SPECIAL EDUCATION PASS-THROUGH FUND						
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
11 ADULT EDUCATION FUND	3,061.95	0.00	6,271.07	0.00	300,000.00	0.00
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
12 CHILD DEVELOPMENT FUND	5,575.17	0.00	206,648.93	0.00	0.00	0.00
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
13 CAFETERIA SPECIAL REVENUE FUND	68,520.62	0.00	462,406.15	0.00	0.00	0.00
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
14 DEFERRED MAINTENANCE FUND	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
15 PUPIL TRANSPORTATION EQUIPMENT FUND	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY						
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
18 SCHOOL BUS EMISSIONS REDUCTION FUND	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
19 FOUNDATION SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS						
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
21 BUILDING FUND	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
25 CAPITAL FACILITIES FUND	0.00	0.00	0.00	1,149,800.12	0.00	68,558.12
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
35 COUNTY SCHOOL FACILITIES FUND	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	0.00	0.00	30,000,000.00	0.00	0.00	0.00
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
51 BOND INTEREST AND REDEMPTION FUND			0.00	0.00	0.00	0.00
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS			0.00	0.00	0.00	0.00
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
53 TAX OVERRIDE FUND			0.00	0.00	0.00	0.00
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
56 DEBT SERVICE FUND			6,087,617.00	0.00	0.00	0.00
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
57 FOUNDATION PERMANENT FUND	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00			0.00		0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	77,157.74	(77,157.74)	675,326.15	(675,326.15)	36,456,175.12	36,456,175.12	614,501.65	614,501.65

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)	0.00	0.00	0.00	0.00	0.00	0.00	11,529,462.98	11,529,462.98
1000-1999	Certified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	4,178,678.74	4,178,678.74
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	9,753,508.31	9,753,508.31
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	107,130.65	107,130.65
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	824,657.28	824,657.28
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	7,128.26	7,128.26
6000-6999	Capital Outlay (except Object 6000 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	26,400,566.22	26,400,566.22
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,095,050.56	1,095,050.56
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations	1,930,682.21	0.00	0.00	0.00	0.00	0.00	1,930,682.21	1,930,682.21
	Total Indirect Costs and PCR Allocations	1,930,682.21	0.00	0.00	0.00	0.00	0.00	0.00	3,025,732.77
	TOTAL COSTS	1,930,682.21	0.00	0.00	0.00	0.00	0.00	0.00	29,426,298.99
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	955,605.48	955,605.48
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	4,24,243.43	4,24,243.43
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	760,895.25	760,895.25
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	24,537.32	24,537.32
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	331,198.30	331,198.30
6000-6999	Capital Outlay (except Object 6000 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,496,479.78	2,496,479.78
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	95,271.37	95,271.37
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	95,271.37	95,271.37
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)							2,591,751.15	2,591,751.15
	TOTAL COSTS							0.00	2,591,751.15

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,573,857.50
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754,435.31
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,992,613.06
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82,593.33
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	493,458.98
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.26
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,904,086.44
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	999,779.19
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations	1,930,682.21							1,930,682.21
	Total Indirect Costs and PCR Allocations	1,930,682.21	0.00	0.00	0.00	0.00	0.00	0.00	2,930,461.40
	TOTAL BEFORE OBJECT 8980	1,930,682.21	0.00	0.00	0.00	0.00	0.00	0.00	26,834,547.84
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								
	TOTAL COSTS								26,834,547.84
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,636,391.95
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,638,969.84
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,802,971.25
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,705.67
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,511.01
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,118,549.72
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,118,549.72
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								
	TOTAL COSTS								10,876,455.50
									18,995,005.22

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

2020-21 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	24,812,245.68	18,571,039.28
2. Enter audit adjustments of 2020-21 special education expenditures from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2021-22 special education beginning fund balances from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2020-21 Expenditures, Adjusted for 2021-22 MOE Calculation (Sum lines 1 through 4)	24,812,245.68	18,571,039.28
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet		1,704.00
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2020-21 Unduplicated Pupil Count, Adjusted for 2021-22 MOE Calculation (Line C1 plus Line C2)		1,704.00

SELPA: Madera/Mariposa (AB)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

State and Local

Local Only

Total exempt reductions	0.00	0.00

Total exempt reductions

0.00

0.00

SELPA: Madera/Mariposa (AB)

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

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

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

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	_____	
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resources 3308 and 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3305, 3308, 3310 and 3315)	0.00 (b)	
If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

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

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

SELPA: Madera/Mariposa (AB)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 2020-21	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	29,426,298.99		
b. Less: Expenditures paid from federal sources	2,591,751.15		
c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation	26,834,547.84	24,812,245.68 0.00	24,812,245.68
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	26,834,547.84	24,812,245.68	2,022,302.16

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

	Actual FY 2021-22	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	29,426,298.99		
b. Less: Expenditures paid from federal sources	2,591,751.15		
c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation	26,834,547.84	20,742,090.86 0.00	20,742,090.86
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	26,834,547.84	20,742,090.86	168.49
d. Special education unduplicated pupil count	1,663	1,299	
e. Per capita state and local expenditures (A2c/A2d)	16,136.23	15,967.74	168.49

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

SELPA: Madera/Mariposa (AB)**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2021-22	Comparison Year FY 2020-21	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	18,995,005.22	18,571,039.28	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>18,571,039.28</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>18,995,005.22</u>	<u>18,571,039.28</u>	423,965.94

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

	Actual FY 2021-22	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	18,995,005.22	16,085,545.18	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		<u>16,085,545.18</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>18,995,005.22</u>	<u>16,085,545.18</u>	
b. Special education unduplicated pupil count	1,663	1,299	
c. Per capita local expenditures (B2a/B2b)	11,422.13	12,383.02	(960.89)

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

Areliis Garcia
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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)	0.00	0.00	0.00	0.00	0.00	0.00	13,293,437.00	13,293,437.00
1000-1999	Certified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,010,300.00	5,010,300.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	11,360,496.00	11,360,496.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	1,894,526.00	1,894,526.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	698,395.00	698,395.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	257,945.00	257,945.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	30,882,508.00	30,882,508.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,189,004.00	1,189,004.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,189,004.00	1,189,004.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,446,658.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	11,550,700.00	11,550,700.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	4,964,406.00	4,964,406.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	10,695,709.00	10,695,709.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	1,447,872.00	1,447,872.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	596,095.00	596,095.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	27,879,636.00	27,879,636.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,094,130.00	1,094,130.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,094,130.00	1,094,130.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,375,46.00	28,973,766.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,346,912.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,346,912.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regional Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certified Salaries	0.00	0.00	0.00	0.00	0.00	3,951,636.00		3,951,636.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,849,756.00		1,849,756.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	3,181,836.00		3,181,836.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	19,650.00		19,650.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	20,000.00		20,000.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	9,022,898.00	0.00	9,022,898.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	9,022,898.00	0.00	9,022,898.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2899 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								
	TOTAL COSTS								
									13,240,727.00
									22,263,625.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
									1,663
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,529,462.98
1000-1999	Certified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,178,678.74
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,753,508.31
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107,130.65
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	824,657.28
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,128.26
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,400,566.22
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,095,050.56
7350	Transfers of Indirect Costs - Interfund Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,930,682.21
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,095,050.56
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	955,605.48
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	424,243.43
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	760,895.25
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,537.32
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	331,198.30
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,495,616.78
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95,271.37
7350	Transfers of Indirect Costs - Interfund Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95,271.37
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								2,591,751.15
									2,591,751.15

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	10,573,857.50	10,573,857.50
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	3,754,435.31	3,754,435.31
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	8,992,613.06	8,992,613.06
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	82,593.33	82,593.33
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	493,458.98	493,458.98
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	7,128.26	7,128.26
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Costs									
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	999,779.19	999,779.19
7350	Transfers of Indirect Costs - Interfund Program Cost Report Allocations (non-add)	1,930,682.21	0.00	0.00	0.00	0.00	0.00	1,930,682.21	1,930,682.21
PCRA	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BEFORE OBJECT 8980									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL COSTS									
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-3999)									
1000-1999	Certified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	3,636,391.95	3,636,391.95
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,638,969.84	1,638,969.84
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	2,802,971.25	2,802,971.25
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	18,705.67	18,705.67
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	21,511.01	21,511.01
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Costs									
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BEFORE OBJECT 8980									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions from Unrestricted Revenues to State Resources (Resources 3355, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
TOTAL COSTS									
								10,876,455.50	10,876,455.50
								18,995,005.22	18,995,005.22

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

SELPA: Madera/Mariposa (AB)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA: Madera/Mariposa (AB)

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

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

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

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

If (b) is greater than (a).

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

(c)

Available for MOE reduction.

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

0.00 (d)

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

(e) _____

If (b) is less than (a).

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

(e) _____

Available to set aside for EIS

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

0.00 (f)

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

SELPA: Madera/Mariposa (AB)

SECTION 3**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

	Column A Budgeted Amounts (LB-B Worksheet) FY 2022-23	Column B Actual Expenditures Comparison Year FY 2021-22	Column C Difference (A - B)
a. Total special education expenditures	33,446,658.00		
b. Less: Expenditures paid from federal sources	3,097,746.00		
c. Expenditures paid from state and local sources Add/Less: Adjustments and/or PCRA required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation	30,348,912.00	26,834,547.84 (1,930,682.21) 24,903,865.63	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	30,348,912.00	24,903,865.63	5,445,046.37

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

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

	Budgeted Amounts FY 2022-23	Comparison Year FY 2021-22	Difference
a. Total special education expenditures	33,446,658.00		
b. Less: Expenditures paid from federal sources	3,097,746.00		
c. Expenditures paid from state and local sources Add/Less: Adjustments and/or PCRA required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation	30,348,912.00	26,834,547.84 (1,930,682.21) 24,903,865.63	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	30,348,912.00	24,903,865.63	
d. Special education unduplicated pupil count	1663	1663	
e. Per capita state and local expenditures (A2c/A2d)	18,249.50	14,975.26	3,274.24

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

SELPA: Madera/Mariposa (AB)**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2022-23	Comparison Year FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	<u>22,263,625.00</u>	<u>18,995,005.22</u>	
Add/Less: Adjustments required for MOE calculation		<u>0.00</u>	
Comparison year's expenditures, adjusted for MOE calculation		<u>18,995,005.22</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from local sources	<u>22,263,625.00</u>	<u>18,995,005.22</u>	<u>3,268,619.78</u>

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

	Budget FY 2022-23	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	<u>22,263,625.00</u>	<u>16,085,545.18</u>	
Add/Less: Adjustments required for MOE calculation		<u>0.00</u>	
Comparison year's expenditures, adjusted for MOE calculation		<u>16,085,545.18</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from local sources	<u>22,263,625.00</u>	<u>16,085,545.18</u>	
b. Special education unduplicated pupil count	<u>1,663</u>	<u>1,299</u>	
c. Per capita local expenditures (B2a/B2b)	<u>13,387.63</u>	<u>12,383.02</u>	<u>1,004.61</u>

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

Arelis Garcia
Contact Name

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