

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		18,000,000.01	16,500,000.00	-8.3%
3) Other State Revenue	8300-8599		19,700,000.01	19,000,000.00	-3.6%
4) Other Local Revenue	8600-8799		10,272,169.71	8,319,617.00	-19.0%
5) TOTAL, REVENUES			47,972,169.73	43,819,617.00	-8.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		16,155,167.68	15,209,022.23	-5.9%
2) Classified Salaries	2000-2999		15,466,530.43	16,106,087.92	4.1%
3) Employee Benefits	3000-3999		15,401,453.59	12,976,782.79	-15.7%
4) Books and Supplies	4000-4999		1,102,335.39	1,032,294.69	-6.4%
5) Services and Other Operating Expenditures	5000-5999		1,082,267.53	838,511.62	-22.5%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		1,345,816.58	1,431,527.14	6.4%
9) TOTAL, EXPENDITURES			50,553,571.20	47,594,226.39	-5.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,581,401.47)	(3,774,609.39)	46.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		2,361,842.79	3,664,000.00	55.1%
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			2,361,842.79	3,664,000.00	55.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(219,558.68)	(110,609.39)	-49.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		5,532,006.91	5,312,448.23	-4.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,532,006.91	5,312,448.23	-4.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,532,006.91	5,312,448.23	-4.0%
2) Ending Balance, June 30 (E + F1e)			5,312,448.23	5,201,838.84	-2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		5,312,453.10	5,201,843.55	-2.1%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		(4.87)	(4.71)	-3.3%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs	8220		0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	18,000,000.01	16,500,000.00	-8.3%
TOTAL, FEDERAL REVENUE			18,000,000.01	16,500,000.00	-8.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs	8520		0.00	0.00	0.0%
Child Development Apportionments	8530		0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
State Preschool	6105	8590	18,000,000.01	19,000,000.00	5.6%
All Other State Revenue	All Other	8590	1,700,000.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			19,700,000.01	19,000,000.00	-3.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		.01	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees	8673		200,000.00	1,050,000.00	425.0%
Interagency Services	8677		0.00	0.00	0.0%
All Other Fees and Contracts	8689		2,000,000.00	2,000,000.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		8,072,169.70	5,269,617.00	-34.7%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,272,169.71	8,319,617.00	-19.0%
TOTAL, REVENUES			47,972,169.73	43,819,617.00	-8.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries	1100		12,733,083.88	11,076,768.47	-13.0%
Certificated Pupil Support Salaries	1200		267,584.58	249,627.56	-6.7%
Certificated Supervisors' and Administrators' Salaries	1300		2,333,021.13	2,446,884.57	4.9%
Other Certificated Salaries	1900		821,478.09	1,435,741.63	74.8%
TOTAL, CERTIFICATED SALARIES			16,155,167.68	15,209,022.23	-5.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries	2100		8,695,677.76	9,230,033.71	6.1%

**Budget, July 1  
Child Development Fund  
Expenditures by Object**

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Form 12  
D8BA6FKXE1(2022-23)

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Support Salaries	2200		1,953,271.73	2,050,124.70	5.0%
Classified Supervisors' and Administrators' Salaries	2300		608,986.00	620,837.85	1.9%
Clerical, Technical and Office Salaries	2400		3,134,211.67	3,233,502.81	3.2%
Other Classified Salaries	2900		1,074,383.27	971,588.85	-9.6%
TOTAL, CLASSIFIED SALARIES			15,466,530.43	16,106,087.92	4.1%
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		4,492,834.83	3,059,372.34	-31.9%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		2,839,090.84	3,232,808.12	13.9%
Health and Welfare Benefits	3401-3402		4,307,292.57	3,723,142.50	-13.6%
Unemployment Insurance	3501-3502		397,312.41	140,909.60	-64.5%
Workers' Compensation	3601-3602		969,070.03	846,242.35	-12.7%
OPEB, Allocated	3701-3702		2,395,852.91	1,974,307.88	-17.6%
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			15,401,453.59	12,976,782.79	-15.7%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		996,335.39	1,027,294.69	3.1%
Noncapitalized Equipment	4400		106,000.00	5,000.00	-95.3%
Food	4700		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,102,335.39	1,032,294.69	-6.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		5,000.00	6,000.00	20.0%
Dues and Memberships	5300		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		248,500.00	249,000.00	0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		296,315.00	83,311.62	-71.9%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		496,452.53	464,200.00	-6.5%
Communications	5900		36,000.00	36,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,082,267.53	838,511.62	-22.5%
<b>CAPITAL OUTLAY</b>					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund	7350		1,345,816.58	1,431,527.14	6.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,345,816.58	1,431,527.14	6.4%
TOTAL, EXPENDITURES			50,553,571.20	47,594,226.39	-5.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund	8911		0.00	2,100,000.00	New
Other Authorized Interfund Transfers In	8919		2,361,842.79	1,564,000.00	-33.8%
(a) TOTAL, INTERFUND TRANSFERS IN			2,361,842.79	3,664,000.00	55.1%
<b>INTERFUND TRANSFERS OUT</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,361,842.79	3,664,000.00	55.1%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		18,000,000.01	16,500,000.00	-8.3%
3) Other State Revenue	8300-8599		19,700,000.01	19,000,000.00	-3.6%
4) Other Local Revenue	8600-8799		10,272,169.71	8,319,617.00	-19.0%
5) TOTAL, REVENUES			47,972,169.73	43,819,617.00	-8.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		32,446,250.92	29,281,967.97	-9.8%
2) Instruction - Related Services	2000-2999		11,707,374.67	12,053,981.05	3.0%
3) Pupil Services	3000-3999		3,761,063.04	3,559,900.12	-5.3%
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		1,345,816.58	1,431,527.14	6.4%
8) Plant Services	8000-8999		1,293,065.99	1,266,850.11	-2.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			50,553,571.20	47,594,226.39	-5.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,581,401.47)	(3,774,609.39)	46.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		2,361,842.79	3,664,000.00	55.1%
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			2,361,842.79	3,664,000.00	55.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(219,558.68)	(110,609.39)	-49.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		5,532,006.91	5,312,448.23	-4.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,532,006.91	5,312,448.23	-4.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,532,006.91	5,312,448.23	-4.0%
2) Ending Balance, June 30 (E + F1e)			5,312,448.23	5,201,838.84	-2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		5,312,453.10	5,201,843.55	-2.1%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		(4.87)	(4.71)	-3.3%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	3,000,522.67	3,000,522.67
9010	Other Restricted Local	2,311,930.43	2,201,320.88
Total, Restricted Balance		5,312,453.10	5,201,843.55