



Kings County Board of Education

Area 1
Mickey Thayer

Area 2
Mary Gonzales-Gomez

Area 3
Tawny Robinson

Area 4
Adam T. Medeiros

Area 5
Alicia Ramirez

Kings County Board of Education Regular Meeting

Wednesday, June 8, 2022

Kings County Office of Education, 1144 W. Lacey Blvd., Hanford, CA 93230

4:00 p.m.

1. Call to Order ~ *President Robinson*
2. Pledge of Allegiance ~ *President Robinson*

COMMENTS FROM THE PUBLIC

Public comment on any item of interest to the public that is within the Board's jurisdiction will be heard.
The Board may limit comment to no more than 3 minutes and the total time for public input on an agenda item shall not exceed 20 minutes.

PUBLIC HEARINGS:

3. **PUBLIC HEARING:** 4:15 P.M. ~ 2022-23 Local Control Accountability Plan (LCAP) ~ *Joy Santos* (Pgs.1-84)
4. **PUBLIC HEARING:** 4:15 P.M. ~ 2022-23 Kings County Office of Education Budget ~ *Jamie Dial* (Pgs.85-274)

ACTION:

5. Approve Minutes of May 11, 2022, Regular Meeting ~ *President Robinson* (Pgs.275-278)
6. Approve Resolution A060822 *The Education Protection Act* ~ *Jamie Dial* (Pgs.279-283)
7. Approve Amendment to Extend Contract Between Kings County Office of Education and Softchoice ~ *Ed Bonham* (Pgs.284-285)

DISCUSSION:

1. Review of Disposal of Fixed Assets ~ *Ivo Denham* (Pgs.286-288)
2. Review of Universal Prekindergarten in California ~ *Joy Santos* (Pgs.289-307)
3. Review of Board Policy 9240 ~ *Tawny Robinson* (Pgs.308)
4. Review of School Safety Protocols/Procedures ~ *Mary Gonzales-Gomez*
5. Superintendent's Report ~ *Todd Barlow*

COMMENTS FROM THE BOARD

Coming Events

Next County Board Meeting: June 22, 2022

CSBA Leadership Institute ~ July 21-23, 2022, Los Angeles

CCBE Annual Conference: September 9-11, 2022, Monterey

PUBLIC NOTICE

2022-2023 LCAP & Budget Hearing

A Public Hearing for the 2022-2023 Kings County Office of Education Local Control Accountability Plan and District Budget will be held by the Trustees of the Kings County Board of Education on June 8, 2022, at 4:15 p.m. in the large conference room at 1144 W. Lacey Blvd., Hanford, California. Any taxpayer directly affected by the Kings County Office of Education may appear before the Trustees of the Kings County Board of Education and speak on the proposed budget or any item therein. The proposed budget may be inspected by the public from June 3, 2022, 7:30 a.m. to 4:30 p.m., through June 8, 2022, 7:30 a.m. to 4:00 p.m. in the KCOE Business Office at 1144 West Lacey Blvd., Hanford, California.

Publish: May 28, 2022

Contact: Ivo Denham, Director of Business Services

PUBLIC HEARING

DATE: June 8, 2022

TOPIC: Local Control Accountability Plan (LCAP)

ISSUE: Regulation requires the Kings County Office of Education Local Control Accountability Plan (LCAP) be presented at a Public Hearing in order to receive public input.

BACKGROUND: As part of the Local Control Funding Formula (LCFF), the state's new school funding model, school districts and county offices of education are required to develop a Local Control Accountability Plan. This plan shall describe how we intend to spend funding generated from our Alternative Education program. This plan has been developed based on student, parent, staff, and community input. The plan will be brought back for Board approval on June 22, 2022.

RECOMMENDATION: Recommend that the Kings County Board of Education review the LCAP and provide comment/input, and then move to place this action item at the next regularly scheduled meeting

RESOURCE: Joy Santos
Assistant Superintendent,
Educational Services
joy.santos@kingscoe.org
559-589-7068

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Kings County Office of Education

CDS Code: 1610165-1630102

School Year: 2022-23

LEA contact information:

Joy Santos

Assistant Superintendent of Educational Services

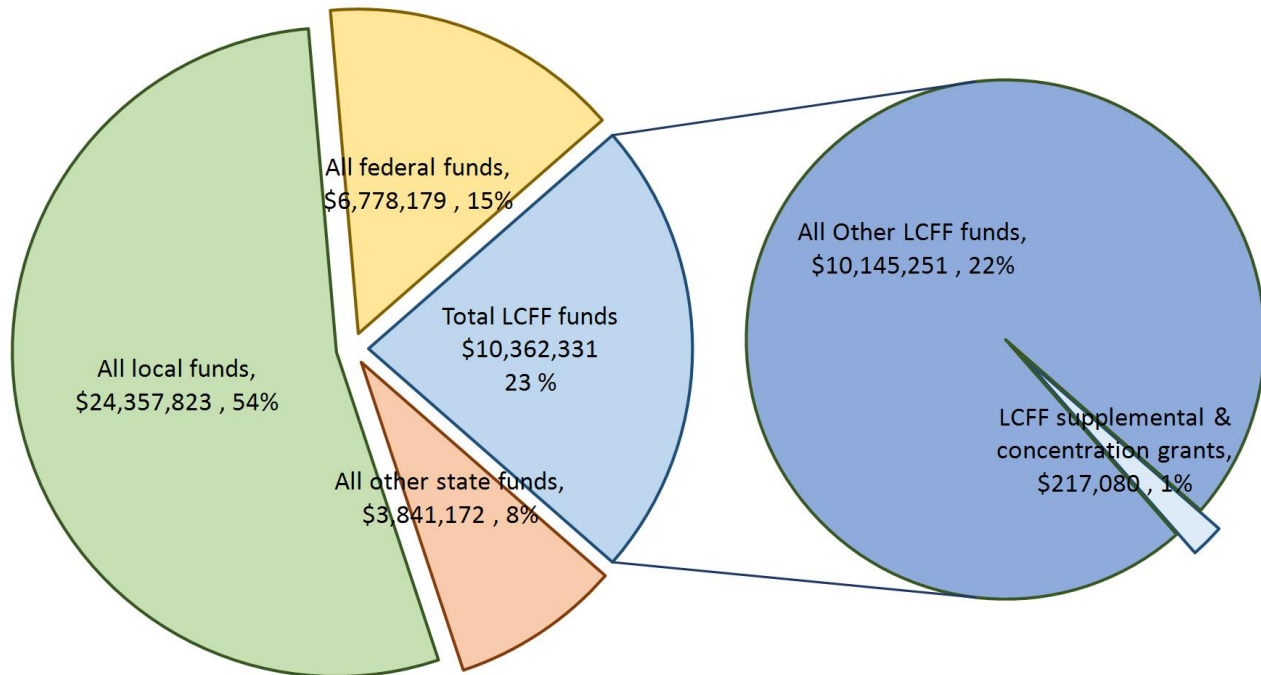
Joy.Santos@kingscoe.org

(559)589-7068

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2022-23 School Year

Projected Revenue by Fund Source

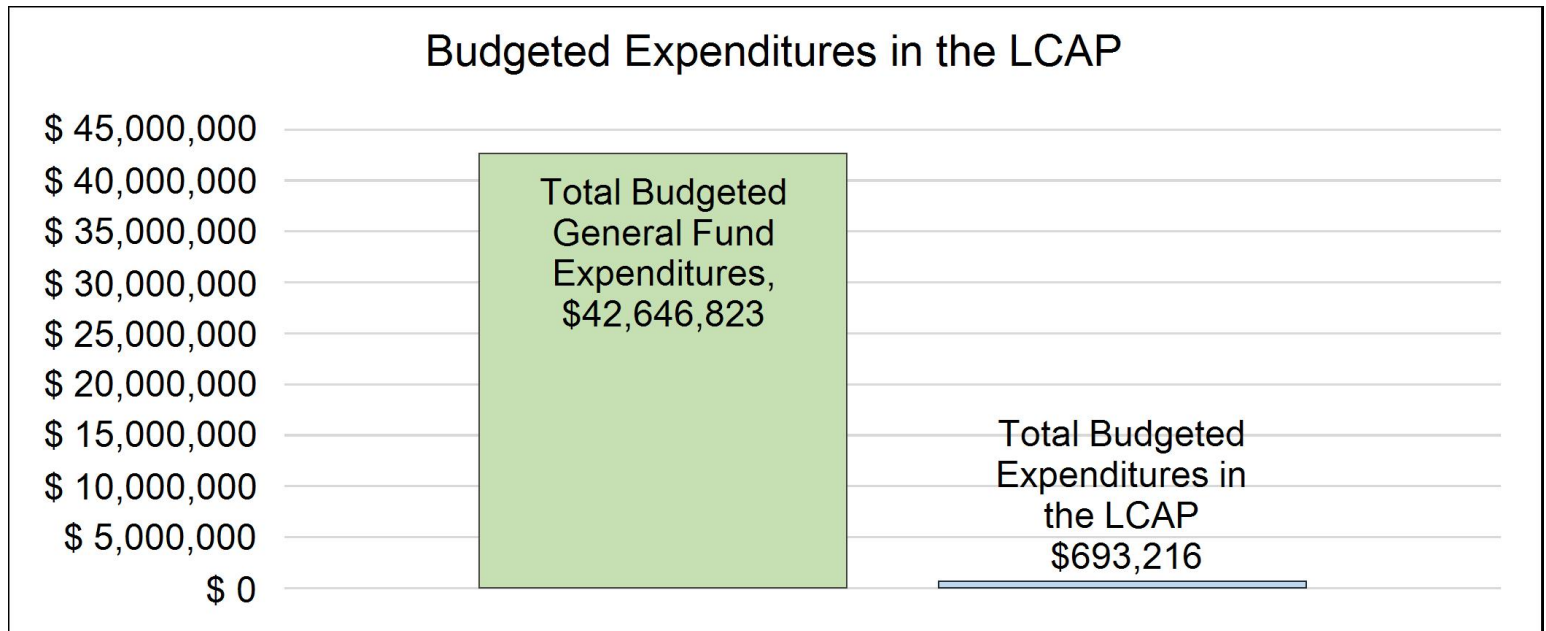


This chart shows the total general purpose revenue Kings County Office of Education expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Kings County Office of Education is \$45,339,505, of which \$10,362,331.00 is Local Control Funding Formula (LCFF), \$3,841,172.00 is other state funds, \$24,357,823.00 is local funds, and \$6,778,179.00 is federal funds. Of the \$10,362,331.00 in LCFF Funds, \$217,080.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Kings County Office of Education plans to spend for 2022-23. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Kings County Office of Education plans to spend \$42,646,823.00 for the 2022-23 school year. Of that amount, \$693,216.00 is tied to actions/services in the LCAP and \$41,953,607 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

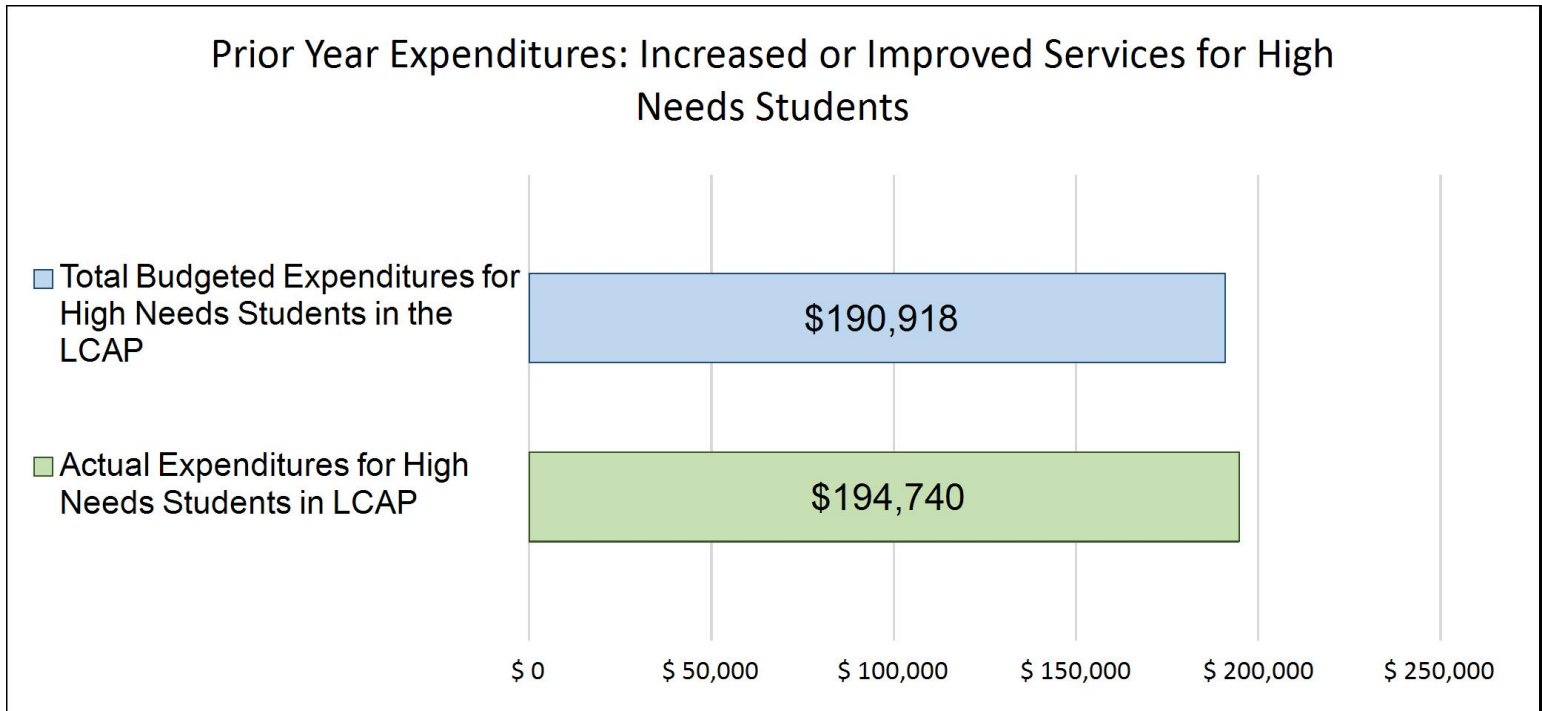
Funds were not included, because they are funds generated for county operations, specific program services or grants, or other funds not designated for county-operated school programs. The budgeted expenditures that are not included in the LCAP will be used for the following: special education local plan area, information technology, business, human resources, payroll, credentialing, and maintenance and operations.

Increased or Improved Services for High Needs Students in the LCAP for the 2022-23 School Year

In 2022-23, Kings County Office of Education is projecting it will receive \$217,080.00 based on the enrollment of foster youth, English learner, and low-income students. Kings County Office of Education must describe how it intends to increase or improve services for high needs students in the LCAP. Kings County Office of Education plans to spend \$217,080.00 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2021-22



This chart compares what Kings County Office of Education budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Kings County Office of Education estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2021-22, Kings County Office of Education's LCAP budgeted \$190,918.00 for planned actions to increase or improve services for high needs students. Kings County Office of Education actually spent \$194,740.00 for actions to increase or improve services for high needs students in 2021-22.

Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan

| Local Educational Agency (LEA) Name | Contact Name and Title | Email and Phone |
|-------------------------------------|--|--|
| Kings County Office of Education | Joy Santos Assistant Superintendent of Education Services | joy.santos@kingscoe.org (559)589-7068 |

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. The following is a one-time mid-year report to the local governing board or body and educational partners related to engagement on, and implementation of, these Acts.

A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).

Following is a description of how and when the Kings County Office of Education engaged or plans to engage its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2021–22 Local Control and Accountability Plan (LCAP).

Kings County Office of Education has made continuous efforts to solicit educational partner feedback and is committed to the idea that meaningful feedback is an integral part of developing effective plans. As such, the Kings County Office of Education uses a variety of meetings and activities to involve educational partner voice in all plans including, but not limited to:

- 1) Expanded Learning Opportunities Grant (current plan in place),
- 2) Educator Effectiveness Block Grant (current plan in place),
- 3) A-G Completion Improvement Grant Program: A-G Access Grant (anticipated plan),
- 4) A-G Completion Improvement Grant Program: A-G Learning Loss Mitigation Grants (anticipated plan),
- 5) Ethnic Studies Curricula Block Grant (anticipated plan),
- 6) California Pre-kindergarten Planning and Implementation Grant Program (anticipated plan),

Discussions and reviews of data, possible areas of focus, and proposed actions/services are all a part of our collaborative process. The following educational partners are actively involved in the development process: students, teachers, staff, parents, community, bargaining units (to include certificated and classified personnel), district administration, site principals, School Site Councils (including parents,

teachers/staff, and administration), site English learner representatives, and the Special Education Local Plan Area (SELPA). Our School Site Council (SSC) functions as our Parent Advisory Council. All board meetings and School Site Council meetings are open to the public. Translations of documents and translators are available at each convening.

J.C. Montgomery provides surveys in the Fall and Spring of each school year to parents, students, and staff. Surveys are provided electronically to staff and students. Surveys in English and Spanish for parents are also mailed home. Reminders are sent via Blackboard and social media in their system-identified languages. Follow-up calls are routinely made to parents to solicit further input verbally. Community input is also solicited during public hearings, School Site Council Meetings, and via website postings. Bargaining units meet in person to provide input. Kings County Office of Education district administration, the site principal, and the SELPA director collaborate virtually and in person. As such, this feedback was also used to develop this plan. The School Site Council holds quarterly hybrid meetings (in-person and via Zoom) where attendees are provided the needs assessment data and asked to provide input. English Learner Representative feedback is obtained before or during School Site Council meetings. Kings County Office of Education is not required to establish an English Learner Advisory Committee (ELAC) or District English Learner Advisory Committee (DELAC) as the enrollment of English Learner students does not meet the minimum requirement. Educational partner feedback is consistently considered as we collaboratively review the most recent state and local data and identify possible root causes behind equitable access. Options are provided for remote participation in public meetings and public hearings surrounding the planning process include the opportunity for educational partners to join meetings via Zoom and telephone. Meeting conditions are based on current safe health practices as suggested by the local health department.

Additionally, a survey was sent out to families, students, and staff to obtain feedback regarding the Expanded Learning Opportunities Grant. The Educator Effectiveness Block Grant was also submitted at a public meeting for feedback before board approval in a subsequent meeting.

A description of how the LEA used, or plans to use, the additional concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.

Kings County Office of Education did not receive the Concentration Grant Add-on funds.

A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.

Following is a description of how and when Kings County Office of Education engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.

Kings County Office of Education has made continuous efforts to solicit educational partner feedback and is committed to the idea that meaningful feedback is an integral part of developing effective plans. As such, the Kings County Office of Education uses a variety of meetings and activities to involve educational partner voice in all plans including, but not limited to:

- 1) Elementary and Secondary School Emergency Relief (ESSER II) (no formal plan required),
- 2) Elementary and Secondary School Emergency Relief (ESSER III) (current plan in place),

Discussions and reviews of data, possible areas of focus, and proposed actions/services are all a part of our collaborative process. The following educational partners are actively involved in the development process: students, teachers, staff, parents, community, bargaining units (to include certificated and classified personnel), district administration, site principals, School Site Councils (including parents, teachers/staff, and administration), site English learner representatives, and the Special Education Local Plan Area (SELPA). Our School Site Council (SSC) functions as our Parent Advisory Council. All board meetings and School Site Council meetings are open to the public. Translations of documents and translators are available at each convening.

J.C. Montgomery provides surveys in the Fall and Spring of each school year to parents, students, and staff. Surveys are provided electronically to staff and students. Surveys in English and Spanish for parents are also mailed home. Reminders are sent via Blackboard and social media in their system-identified languages. Follow-up calls are routinely made to parents to solicit further input verbally. Community input is also solicited during public hearings, School Site Council Meetings, and via website postings. Bargaining units meet in person to provide input. Kings County Office of Education district administration, the site principal, and the SELPA director collaborate virtually and in person. As such, this feedback was also used to develop this plan. The School Site Council holds quarterly hybrid meetings (in-person and via Zoom) where attendees are provided the needs assessment data and asked to provide input. English Learner Representative feedback is obtained prior to or during School Site Council meetings. Kings County Office of Education is not required to establish an English Learner Advisory Committee (ELAC) or District English Learner Advisory Committee (DELAC) as the enrollment of English Learner students does not meet the minimum requirement. Educational partner feedback is consistently considered as we collaboratively review the most recent state and local data and identify possible root causes behind equitable access. Options are provided for remote participation in public meetings and public hearings surrounding the planning process include the opportunity for educational partners to join meetings via Zoom and telephone. Meeting conditions are based on current safe health practices as suggested by the local health department.

A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.

Following is a description of how Kings County Office of Education is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, as well as the successes and challenges experienced during implementation.

In the first interim, the Elementary and Secondary School Emergency Relief (ESSER II) revised budget showed non-personnel expenses totaling approximately \$14,000 and actuals through 11/30/2021 totaling approximately \$13,000. These expenses include: Edgenuity software differentiation (rigorous instructional offerings & supplemental student materials) and Cengage.

Next, included in the first interim, the Elementary and Secondary School Emergency Relief (ESSER III) revised budget showed personnel expenses totaling approximately \$10,000 and actuals through 11/30/2021 totaling \$0 as the extra days have not yet been completed. These expected expenses include increased days/time for the transitional specialist from 190 to 215 for 3 years.

Successes regarding the implementation of the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan have included increased safety precautions to keep students and staff healthy and safe. Through this, we have also been able to support efforts to keep students and staff in school. An increase in technology and supplies have also supported health precautions. Funding to increase staff support to deliver rigorous instructional offerings and address learning loss was also key to supporting academic success.

Challenges experienced regarding the implementation of the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan have been ongoing waves of COVID-related absences. Also, although we welcomed the idea of staff support, it has been extremely difficult to fill positions.

A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.

Following is a description of how Kings County Office of Education is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.

Goal 1: Focus on student basic needs for engagement and maintain high expectations for student achievement.

1.2 Support staff and instructional supplies to provide additional assistance in scaffolding academic content. Also included is professional development to train staff in appropriate instructional and social-emotional support strategies. Co-op contract to support plan administration and federal program review.

- ESSER III: increased transitional specialist support
- A-G Completion Improvement Grant Program (no expenses at the current time, however, professional development will be provided in the future and may utilize funds)
- Educator Effectiveness Block Grant (no expenses at the current time, however, professional development will be provided in the future and may utilize funds)

1.3 Support staff and instructional supplies to provide additional assistance in scaffolding academic content. Also included is professional development to train staff in appropriate instructional/language acquisition strategies and social-emotional support for English Learners. Co-op contract to support plan administration and federal program review.

- ESSER II: Technology
- A-G Completion Improvement Grant Program (no expenses at the current time, however, professional development will be provided in the future and may utilize funds)
- Educator Effectiveness Block Grant (no expenses at the current time, however, professional development will be provided in the future and may utilize funds)
- Expanded Learning Opportunities Grant (instructional aide expenses to support scaffolding of academic content)

1.4 Curriculum support to include, but not limited to: online licenses, KCOE MOU (memorandum of understanding) lesson design, curriculum adoption /replacement, Edgenuity, WASC renewal fees.

- ESSER II: Edgenuity, Zoom
- A-G Completion Improvement Grant Program (no expenses at the current time, however, professional development will be provided in the future and may utilize funds)

1.5 Professional growth opportunities and data dissemination support to assist staff in meeting the academic and social-emotional needs of students.

- Educator Effectiveness Block Grant (no expenses at the current time, however, professional development will be provided in the future and may utilize funds)

1.6 Resource Specialist Program support contract (MOU) for training to assist students who have an Individualized Educational Plan (IEP) in place.

- Educator Effectiveness Block Grant (no expenses at the current time, however, professional development will be provided in the future and may utilize funds)

Goal 2: Provide a positive, safe, secure, and engaging learning environment that supports the social-emotional and mental health issues of our students. While strengthening parent engagement in the learning, rehabilitation, and success of students.

2.1 Lesson creation assistance in the form of consulting to build an engaging curriculum to academically and emotionally support students.

- Educator Effectiveness Block Grant (no expenses at the current time, however, professional development will be provided in the future and may utilize funds)
- A-G Completion Improvement Grant Program (no expenses at the current time, however, professional development will be provided in the future and may utilize funds)
- Expanded Learning Opportunities Grant (Movement Be MOU for writing expression lesson design expenses to support social-emotional growth while connecting with core content)

2.2 Trauma-informed training is provided to support teachers in helping students build coping skills, self-efficacy and strengthen student-staff relationships.

- Educator Effectiveness Block Grant (no expenses at the current time, however, professional development will be provided in the future and may utilize funds)

2.3 Culturally Responsive Teaching training and activities will be provided for both teachers and parents to help them to recognize the importance of including students' cultural references in all aspects of learning.

- Educator Effectiveness Block Grant (no expenses at the current time, however, professional development will be provided in the future and may utilize funds)
- Ethnic Studies Curricula Block Grant (no expenses at the current time, however, professional development will be provided in the future and may utilize funds)

Goals/Actions, not affected:

1.1 Staff support to focus on student basic needs for engagement and maintain high expectations for student achievement.

2.4 Parent engagement opportunities to strengthen communication with parents and provide support in the form of parent education and/or supplies for meetings.

2.5 Homeless set aside to ensure that services are provided to students who are experiencing homelessness.

Please note:

1) Goal 3 is a county-wide goal to coordinate high-quality educational programs and services for Kings County Foster & Expelled youth and is not addressed here.

2) California Pre-kindergarten Planning and Implementation Grant Program will not affect our LCAP as this will only be used to support the County Special Education school that is not represented in our LCAP.

Instructions for the Supplement to the Annual Update for the 2021–22 Local Control and Accountability Plan Year

For additional questions or technical assistance related to the completion of the Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan (LCAP), please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction

California's 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the Annual Update to the 2021–22 LCAP and Budget Overview for Parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

- The Supplement to the Annual Update for the 2021–22 LCAP (2021–22 Supplement);
- All available mid-year outcome data related to metrics identified in the 2021–22 LCAP; and
- Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP.

When reporting available mid-year outcome, expenditure, and implementation data, LEAs have flexibility to provide this information as best suits the local context, provided that it is succinct and contains a level of detail that is meaningful and accessible for the LEA's educational partners.

The 2021–22 Supplement is considered part of the 2022–23 LCAP for the purposes of adoption, review, and approval, and must be included with the LCAP as follows:

- The 2022–23 Budget Overview for Parents
- The 2021–22 Supplement
- The 2022–23 LCAP
- The Action Tables for the 2022–23 LCAP
- The Instructions for the LCAP Template

As such, the 2021–22 Supplement will be submitted for review and approval as part of the LEA's 2022–23 LCAP.

Instructions

Respond to the following prompts, as required. In responding to these prompts, LEAs must, to the greatest extent practicable, provide succinct responses that contain a level of detail that will be meaningful and accessible for the LEA's educational partners and the broader public and must, to the greatest extent practicable, use language that is understandable and accessible to parents.

In responding to these prompts, the LEA has flexibility to reference information provided in other planning documents. An LEA that chooses to reference information provided in other planning documents must identify the plan(s) being referenced, where the plan(s) are located (such as a link to a web page), and where in the plan the information being referenced may be found.

Prompt 1: *“A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).”*

In general, LEAs have flexibility in deciding what funds are included in the LCAP and to what extent those funds are included. If the LEA received funding through the Budget Act of 2021 that it would have typically included within its LCAP, identify the funds provided in the Budget Act of 2021 that were not included in the LCAP and provide a description of how the LEA has engaged its educational partners on the use of funds. If an LEA included the applicable funds in its adopted 2021–22 LCAP, provide this explanation.

Prompt 2: *“A description of how LEA used, or plans to use, the concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.”*

If LEA does not receive a concentration grant or the concentration grant add-on, provide this explanation.

Describe how the LEA is using, or plans to use, the concentration grant add-on funds received consistent with California *Education Code* Section 42238.02, as amended, to increase the number of certificated staff, classified staff, or both, including custodial staff, who provide direct services to students on school campuses with greater than 55 percent unduplicated pupil enrollment, as compared to schools with an enrollment of unduplicated students that is equal to or less than 55 percent.

In the event that the additional concentration grant add-on is not sufficient to increase the number of staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, describe how the LEA is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Prompt 3: *“A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.”*

If the LEA did not receive one-time federal funding to support recovery from the COVID-19 pandemic and the impacts of distance learning on students, provide this explanation.

Describe how and when the LEA engaged its educational partners on the use of one-time federal funds it received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. See the COVID-19 Relief Funding Summary Sheet web page (<https://www.cde.ca.gov/fq/cr/relieffunds.asp>) for a listing of COVID-19 relief funding and the Federal Stimulus Funding web page (<https://www.cde.ca.gov/fq/cr/>) for additional information on these funds. The LEA is not required to describe engagement that has taken place related to state funds.

Prompt 4: *“A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.”*

If an LEA does not receive ESSER III funding, provide this explanation.

Describe the LEA’s implementation of its efforts to maintain the health and safety of students, educators, and other staff and ensure the

continuity of services, as required by the federal American Rescue Plan Act of 2021, and its implementation of the federal Elementary and Secondary School Emergency Relief (ESSER) expenditure plan to date, including successes and challenges.

Prompt 5: “A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.”

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA’s 2021–22 LCAP. For purposes of responding to this prompt, “applicable plans” include the Safe Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

California Department of Education
November 2021

Local Control Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

| Local Educational Agency (LEA) Name | Contact Name and Title | Email and Phone |
|-------------------------------------|--|--|
| Kings County Office of Education | Joy Santos Assistant Superintendent of Educational Services | joy.santos@kingscoe.org (559)589-7068 |

Plan Summary [2022-23]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

Kings County is a rural agricultural community, located in the San Joaquin Valley. The county's Census Day population was reported to be 153,443 as of July 1, 2021, which was a 0.6% increase over 2020. Census data also reported the median household income to be \$61,556 in 2020. It is home to three (3) state prison institutions, California State Prison - Corcoran, Avenal State Prison, and Pleasant Valley State Prison. The county-wide percentage of Unduplicated Pupil Count of Free/Reduced-Price Meals, including English Learners and Foster Youth, in 20-21 was 72.41%. Of these unduplicated students, students who received Free/Reduced-Price Meals made up 70.8% (21,014 students), English Learners made up 17.7% (5,261 students) and 232 (in 20-21) students were Foster Youth. Kings County educational institutions include one (1) County Office of Education, nine (9) Elementary School Districts, two (2) High School Districts, two (2) Unified School districts, and thirteen (13) charter schools. With a few exceptions, the typical district grade configurations in Kings County are elementary (K-8), high (9-12), and unified (K-12). The cumulative student enrollment of these schools for the 2020-21 school year was 31,301. Of these students, 3,410 was the cumulative enrollment of students with disabilities in our county.

Kings County Office of Education (KCOE) is located in Kings County in Hanford, California. Our county-run programs include two special population schools: Kings County Special Education/Shelly Baird School and J.C. Montgomery (JCM) School. Our special education site, Shelly Baird, is not only funded differently but their academic scores will no longer be reflected in our dashboard instead, these scores will return to their home school. As such, you will not see Shelly Baird's school expenditures in this plan. J.C. Montgomery is a court school that serves incarcerated youth at the juvenile detention center and is the only school funded directly by the Local Control Funding Formula. With

the health guidelines brought upon by the pandemic, our enrollment has seen a decline. The school-wide percentage of Unduplicated Pupil Count of Free/Reduced-Price Meals (including English Learners at 3 students (15.8 %), Foster Youth data was redacted due to the small number served) and overall was 100% in 20-21. It is important to understand the nature of our county's alternative education program as covered by this Local Control and Accountability Plan (LCAP), including the traumatic needs, academic challenges, and transiency of the student population served. This LCAP was developed with an understanding and appreciation of the unique issues our students face, as well as the temporal nature of their time enrolled in our educational program. We will also be using the WASC Action Plan, educational partner feedback, and Local Indicators to guide our student improvement. Students at the court school come to us having been incarcerated pending their court proceedings or to serve their sentence for failure to successfully abide by judicial laws. Our students often come to us challenged with credit deficiencies, disengagement from school, local community and at times even their own families, from low-income or unemployed circumstances, struggling with drug use or abuse (either themselves or a family member), mental health issues, lack of both social coping skills, a mindset of educational despondence, and lack of self-discipline and/or esteem. Many of the students require intense intervention due to the lack of fundamental reading and/or math skills. Our program is key to providing students with a successfully engaging education and providing them the tools they need to become productive citizens in our community.

Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

Following is a description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data:
Local Indicator Priority #1:

- Educational partners have provided feedback requesting that students continue to have access to 100% of standards-aligned materials, 100% fully credentialed teachers, and 100% appropriately assigned teachers. Educational partner feedback is a priority in all areas of the LCAP.
- Facilities reviews continue to have exemplary results.

Local Indicator Priority #2:

- ELA iReady results show a 9.55% increase over last year
- Continued status of Met on 2022 LCAP Local Performance Indicator Self-Reflection, Priority 1

State and Local Indicator self-assessment, based on educational partner feedback as well as state and local data:

- Full Implementation and Sustainability in providing professional learning for teaching ELA – Common Core State Standards for ELA.
- Full Implementation and Sustainability in making instructional materials that are aligned to the academic standards and/or curriculum frameworks for the following subject areas: ELA – Common Core State Standards for ELA, ELD (Aligned to ELA Standards), Mathematics – Common Core State Standards for Mathematics, Next Generation Science Standards.
- Full Implementation and Sustainability in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the academic standards and/or curriculum frameworks for the following subject areas: ELA – Common Core State Standards for ELA, ELD (Aligned to ELA Standards), Mathematics – Common Core State Standards for Mathematics, Next Generation Science Standards.

- Full Implementation and Sustainability in the LEA's success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year)

Local Indicator Priority #3:

- There was a 23.6% increase in parent participation in our Spring LCAP survey (all students are considered to be unduplicated at J.C. Montgomery)

Local Indicator Priority #4:

- ELA iReady results show a 9.55% increase over last year. This data point is used instead of CAASPP scores as we have consistently not had enough students to show reportable data (less than 11 students - data not displayed for privacy)
- There was an increase of 4% in the number of students who completed A-G courses in Edgenuity (course completion and recovery)

Local Indicator Priority #5:

- High School dropout rates decreased by 40.85%
- High School graduation rates increased by 12.29%

Local Indicator Priority #6:

- Suspension rates decreased by 2.4%
- The sense of safety increased in the following areas: Pupils increased by 31.5%, Parents by 6.2%, and teachers maintained 100%
- The sense of connection increased in the following areas: Pupils increased by 46.6% and Parents maintained at 93%.

Local Indicator Priority #8:

- Students participated in 19 more elective courses

Local Indicator Priority #10:

- There was an increase of 10.5% of Foster Youth who graduated county-wide
- There was a decrease of 9.3% of Foster Youth that was suspended county-wide
- 100% of district/site liaisons and child welfare services were trained on the Foster Focus Data System

Following is our plan to maintain or build on the successes based on Local Indicator self-assessment data, educational feedback input, and state and local data:

- 1) We would like to continue to improve the LEA's progress in creating welcoming environments for all families in the community. Student stay duration is typically short and fluid which makes relationship building a challenge, but we will continue to reach out. With such a small population, communication makes pivots in current practices easier to manage. Parent survey completion was increased. We have moved to contacting parents individually to request feedback. This has proved to be a beneficial practice that could only be had with this smaller population.
- 2) For ELA, we have already planned to add a 3rd teacher for the 2022-23 school year. This will allow more individualized support and in-person teaching.
- 3) We would like to continue improving the graduation rate increase and drop-out decrease. To do this we will be engaging in CTE growth work over the 2022-23 school year.
- 4) Although 100% of district/site liaisons and child welfare services were trained on the Foster Focus Data System, personnel are fluid, so we are constantly working to achieve our goal of 100%.

Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Following is a description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas:

Local Indicator Priority #2:

- Math iReady results show a 13.2% decrease over last year. We are working to add a 3rd teacher in 22-23 to provide in-person daily math instruction.

Local Indicator Priority #4:

- Math iReady results show a 13.2% decrease over last year. This data point is used instead of CAASPP scores as we have consistently not had enough students to show reportable data (less than 11 students - data not displayed for privacy). We are working to add a 3rd teacher in 22-23 to provide in-person daily math instruction.
- We have been unable to adequately support the "percentage of pupils who have successfully completed courses that satisfy the requirements for career technical education sequences" and the "percentage of pupils who have successfully completed both types of courses" described in subparagraphs (B) and (C). As such we are leveraging Goal 1 to provide Career Technical Education (CTE) pathways.
- English Learners:

* There was a decrease of 0.73% in Designated ELD GPA.

* We continue to have 0% redesignated ELs.

* To support English language development and redesignation of students we will be working with our ELD coach to create units and work on strategies that will support English Learners.

Local Indicator Priority #5:

- School attendance rates have decreased by 8.7%.
- Chronic Absenteeism rates were 58.3% for all students. The data source was changed this year as this was the most recent public-facing data obtainable.
- School attendance is not an option at juvenile court schools. As COVID health restrictions are relaxed, we expect these metrics to decrease.

Local Indicator Priority #6:

- The sense of connection decreased for teachers by 25%, however, we have changed the focus from teacher collaboration connections to student connections.

Local Indicator Priority #9:

- We are still in the Exploration and Research Phase. This was a part of the new 3-year plan for Expelled youth. We are looking to develop a memorandum of understanding (MOU) for partial credit with the districts to improve this metric.

Local Indicator Priority #10:

- There was an increase of 18.1% of Foster Youth who were chronically absent county-wide

Following is our plan to address areas of need based on Local Indicator self-assessment data, educational feedback input, and state and local data:

- We will be adding a 3rd teacher during the 2022-23 school year. This will allow for daily, in-person math delivery and additional tutoring for students in need of additional assistance.
- Regarding English Learner progress, although ELD grade point average continues to indicate this is within the "B" range, this continues to indicate a need. In the area of redesignations, again, although student enrollment is fluid, this continues to indicate need as well. To address this area, we have committed to working with our ELD coach to create units and work on strategies that will support English language development.
- We would like to continue to focus on the LEA's progress in providing all families with opportunities to provide input on policies and programs and implementing strategies to reach and seek input from any underrepresented groups in the school community. Our goal is to explore other ways to reach out to parents to attend engagement meetings. Tapping into community groups as a way to better reach out to families would be a way to explore and solicit feedback.
- The Kings County Office of Education is eligible for DA for Low-Income students in the areas of Chronic absenteeism, Graduation Rate, and College/Career. As a district, we have analyzed local and state data completed a systems analysis and systems map, engaged in a root cause analysis, worked on a driver diagram, and have begun to develop plans for our PDSA cycle. Through state CISC leadership, we have learned of the forthcoming State Performance Plan Indicator (SPPI) Resource Guide being developed by the State System of Support SELPA leads and of the work to update the existing CCSESA Improving Performance of Students with Disabilities Handbook to better align with continuous improvement efforts in place. We intend to draw upon these resources for the development and implementation of steps to address the areas with the greatest need for improvement.

LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

Following is a brief overview of the LCAP, including any key features that should be emphasized:

The overall focus of this new LCAP will be on social-emotional and mental well-being to support academic achievement and pupil engagement. Although our overall focus remains consistent, we will be adding our focus on Career Technical Education (CTE) development this year. Our CTE pathways have been non-existent for J.C. Montgomery, so this has been a major task we are working on to provide students with the accessibility they have lacked due to the fluid nature of the population. We have experienced fluctuating enrollment for the past several years, however, we have continued to decline in enrollment, especially due to the health and safety concerns brought about by the pandemic. Due to the declining enrollment at J.C. Montgomery school, many of our state data points have not shown student information as "data not displayed for privacy." These missing data points include the CAASPP, ELPAC, and ELPI. To provide a comprehensive needs assessment, we have added local data sources, as much as possible, without exposing student information. Upon entry into our instructional programs, student transcripts are evaluated. Students are placed into courses based on their progress towards meeting graduation requirements. We continue to provide a variety of courses via our credit recovery program. This allows virtual access to a wide range of courses within a singular classroom. The in-person courses are taught by a limited number of teaching staff, which is based on student enrollment. The increase in course offerings through Edgenuity has allowed students to obtain more credits based on student achievement rather than a time-based model. We are also limited in our ability to offer a variety of physical education activities and science laboratories

based on our facilities and access to physical space. We continue to work with our agency partners to provide opportunities for students that increase access to a broad course of study.

Shelly Baird is the Kings County Special Education school. In the past, Shelly Baird's data was reported on the County Dashboard, however, now student achievement data will be returned to the student's school of origin, and as such, they are not reflected in our LCAP.

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

Kings County Office of Education does not have any schools that were identified as being eligible for comprehensive support and improvement.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

Kings County Office of Education does not have any schools that were identified as being eligible for comprehensive support and improvement.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

Kings County Office of Education does not have any schools that were identified as being eligible for comprehensive support and improvement.

Engaging Educational Partners

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.

Kings County Office of Education has made continuous efforts to solicit educational partner feedback and is committed to the idea that meaningful educational partner engagement is an integral part of developing effective plans. As such, the Kings County Office of Education used a variety of meetings and activities to involve educational partners in the 2022 Local Control and Accountability Plan process including the discussion and review of district data, possible areas of focus, and proposed actions and services. The following educational partners were actively involved in the development process: students, parents, teachers/staff, community, bargaining units (to include certificated and classified personnel), district administration/site principals, School Site Councils (SSC) (including parents, teachers/staff and administration), English learner representative input as part of SSC, and the Special Education Local Plan Area (SELPA). Our School Site Council (SSC) functions as our Parent Advisory Council.

J.C. Montgomery provided surveys in the Spring for parents, students, correctional staff, and educational staff. The survey was provided electronically to staff and students. Surveys in English and Spanish for parents were mailed home. Reminders were sent via Blackboard and social media in their system-identified languages. Follow-up calls were made to parents to solicit further input verbally. Community input was solicited during a public hearing. Bargaining units met in-person to provide input. Kings County Office of Education district administration, the site principal, and the SELPA director collaborated virtually and in person. As such, this feedback was also used to develop this plan. The collaboration continued monthly throughout the school year. The School Site Council held a hybrid meeting where attendees were able to provide input in person or via Zoom. English learner representative feedback was obtained through the School Site Council meetings. Educational partner input was considered as we collaboratively reviewed the most recent state and local data to identify the root causes behind equitable access. The options provided for remote participation in public meetings and public hearings surrounding the development process included the opportunity for educational partners to join meetings via Zoom and by telephone. In-person meeting conditions were all based on safe meeting practices as suggested by our county health department. The School Site Council meetings were scheduled quarterly (September, November, January, and May). J.C. Montgomery is not required to establish an English Learner Advisory Committee (ELAC) because the enrollment of English Learner students continues to fall well below the requirement of 21 and likewise the county office programs do not have a District English Learner Advisory Committee (DELAC) as we serve well below the threshold of 31 English Learner students. As such, English learner representatives are continuously invited to attend SSC meetings to provide input. Translation services are provided to meet the needs of attendees. SSC meetings were hybrid (if health restrictions allow) so that attendees could participate virtually or in person.

The Local Indicator self-assessment was also completed and reviewed to identify possible areas of growth that could be supported through the goals and actions of the Local Control and Accountability Plan.

A summary of the feedback provided by specific educational partners.

A summary of the feedback provided via discussions, surveys, and SSC meetings, by specific educational partner groups is listed below:

1) Students:

Student survey data reveals that 94% of students feel connected to the school. 88% of students feel that the school provides social and emotional support. Students listed ideas to increase school engagement and academic success: more access to individualized assistance, more opportunities for hands-on activities, and access to music. 94% of students felt that being Western Association of Schools and College accredited is helpful to the school. Through discussions and surveys, students indicated they felt more motivated to complete classwork if they had access to music and incentives. They requested more time and opportunities to work on credit recovery. Students were provided with innovative academic opportunities such as Stories with Style, the Skateboard art project, hands-on social-emotional learning lessons, hands-on Science lessons, high-interest English and rock and roll units, CodeCombat access, and Break-free challenges. Student interest was high and they requested to continue these experiences.

2) Educational Staff (includes Teachers) and Correctional Staff:

Educational staff survey data revealed that 100% of staff surveyed feel that being Western Association of Schools and Colleges accredited is helpful to the school. 100% of staff feel that the site has high expectations of students and classes are academically challenging. 100% of staff members feel that communication between the school and parents or guardians is very or somewhat effective. 100% of staff believe it is important for their students to graduate from high school. Through discussions and surveys, staff indicated they would like a higher staff-to-student ratio and continued support in the area of behavior tied to counseling services and Social-emotional lessons.

Correctional Staff survey data revealed that 88% believe it important to support our student's social and emotional needs. 100% believe it is important for our students to graduate from high school. The overall consensus was to continue the high-engagement lessons and activities.

3) Parents:

Parent survey data revealed that 100% of parents report that the school has high expectations for students. 100% of parents feel that becoming Western Association of Schools and Colleges accredited is helpful to the school. 100% of parents feel the school is very supportive of students' social and emotional needs. 100% of parents feel that the communication from school to parents or guardians is very effective. The overall feedback from parents was very positive. They often commented how they felt more connected, welcomed, and informed by J.C. Montgomery staff and how this exceeded experiences with their district of residence.

4) Community:

The 2022 Local Control and Accountability Plan was presented at a public hearing meeting. _____ public comments. The 2021 Local Control and Accountability Plan was also taken for input at J.C. Montgomery School Site Council. Educational partners were able to view a draft of the newly prepared LCAP. Principal reviewed survey data with the SSC. Because goals for 23-24 were met in the areas of student safety, parent perception of school safety, and student connection to the school, these goals may be adjusted. Principal noted that while site benchmarks show that students are meeting the goal set for ELA, they are not meeting the goal for math. Because of this, the site plans to implement in person, direct instruction of math for the 22-23 school year. Feedback received from parents included: 1) student incentives make students want to work and 2) they appreciate the way staff interact with the students, and how they are always willing to give help, and 3) the school should keep doing what they are doing and although there are not a lot of kids at JC Montgomery the changes being made keep the students happy. A teacher also commented 1) that they appreciate staff from the outside (consultant support) coming in, 2) art projects should continue, and 3) impressed that the students are being taught to make businesses out of their talents.

5) Bargaining Unit: Representatives from both the Certificated and Classified County office units felt continued health and safety procedures regarding the COVID-19 pandemic were needed. They also indicated they would like a higher staff-to-student ratio and continued support in the area of behavior tied to counseling services and Social-emotional lessons.

6) District Administration and Site Principal:

During collaborative meetings, the importance of addressing the social-emotional needs of students, parents, and staff was stressed. Input from students, staff, community members, bargaining units, the School Site Council, the English learner committee, and the SELPA were discussed and utilized to determine the action items for this plan. District Administration and Site Principal agree, based on English learner reclassification and other associated data, that support strategies for English Learners will be included. They also determined an additional staff member is needed to increase engagement and services to students. The administration has also prioritized the development of a CTE pathway. The funds listed in the LCAP are supplemental to the grants we have acquired to focus on this area.

7) SELPA:

Meetings were held between the district administration, the site principal, and the SELPA director to align the 2022 Local Control and Accountability Plan with special education requirements and expected outcomes. The SELPA director also held meetings and communicated through email with J.C. Montgomery's special education teaching staff to provide support for individual student needs.

A description of the aspects of the LCAP that were influenced by specific input from educational partners.

A description of the aspects of the LCAP that were influenced by specific educational partner input was as follows:

- Goal 1, Action 1, contains staff support to focus on student basic needs for engagement and maintain high expectations for student achievement, as requested by parents, teachers/staff, students, District Administration, and Site Principal.
- Goal 1, Action 2 & 3, contain support staff and instructional supplies to provide additional assistance in scaffolding academic content, as requested by parents, teachers/staff, students, District Administration, and Site Principal.
- Goal 1, Action 4 contains the WASC, supplemental curriculum support, and CTE support requested by parents, staff, and students based on the importance of WASC and graduation. Although the funding through the LCAP is not especially notable, we have acquired grants to focus efforts.
- Goal 1, Action 6, contains the special education support as suggested by the SELPA.
- A focus on social-emotional support can be seen heavily throughout the plan and more specifically, Goal 1 (Action 4) and weaved within all of Goal 2, as requested by parents, teachers/staff, students, District Administration, and Site Principal.
- Although the enhanced health and safety procedures were not funded through the Local Control and Accountability Plan, we will continue with these processes and procedures as needed and requested by the Bargaining Unit.

Goals and Actions

Goal

| Goal # | Description |
|--------|--|
| 1 | <p>Focus on student basic needs for engagement and maintain high expectations for student achievement.</p> <p>State Priorities: Priority 1: Basic (Conditions of Learning); Priority 2: State Standards (Conditions of Learning); Priority 4: Pupil Achievement (Pupil Outcomes); Priority 5: Pupil Engagement (Engagement); Priority 7: Course Access (Conditions of Learning); Priority 8: Other Pupil Outcomes (Pupil Outcomes)</p> |

An explanation of why the LEA has developed this goal.

Kings County Office of Education has chosen to prioritize this goal based on the opportunity for growth in the following areas:

- 1) Educational partner have provided feedback requesting that Students have had access to 100% of standards-aligned materials, 100% fully credentialed teachers, and 100% appropriately assigned teachers.
- 2) We are seeking to increase local iReady benchmarks in both ELA and Math.
- 3) We are seeking to decrease high school dropout rates.
- 4) We are seeking to increase high school graduation rates.
- 5) We are seeking to increase the access to electives.
- 6) We are seeking to maintain - Full Implementation and Sustainability in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the academic standards and/or curriculum frameworks for the following subject areas: ELA – Common Core State Standards for ELA, ELD (Aligned to ELA Standards), Mathematics – Common Core State Standards for Mathematics, Next Generation Science Standards. As well as increase History-Social Science from Full Implementation to Full Implementation and Sustainability.

Educational partners have participated in surveys and meetings where they have been asked to provide input to both solidify initial findings and thoughts regarding areas of importance.

The following State Priorities: Priority 1: Basic (Conditions of Learning); Priority 2: State Standards (Conditions of Learning); Priority 4: Pupil Achievement (Pupil Outcomes); Priority 5: Pupil Engagement (Engagement); Priority 7: Course Access (Conditions of Learning); Priority 8: Other Pupil Outcomes (Pupil Outcomes) and outlined actions have been selected to support the six outlined objectives above. Outlined objectives will be monitored and adjusted through the execution of these actions and data obtained from these metrics.

Measuring and Reporting Results

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|---|----------------|----------------|--|
| Priority 1: Basic Services (Conditions of Learning) A. Appropriately Assigned & Credentialed Teachers B. Instructional Materials C. School Repairs | A1. 100% of teachers are appropriately assigned A2. 100% of teachers are fully credentialed B. 100% sufficient access to standards-aligned materials C. Exemplary rating on the FIT (SARC 2019-2020) | A1. 100% of teachers are appropriately assigned A2. 100% of teachers are fully credentialed B. 100% sufficient access to standards-aligned materials C. Exemplary rating on the FIT (SARC 2021-2022) | | | A1. 100% of teachers are appropriately assigned A2. 100% of teachers are fully credentialed B. 100% sufficient access to standards-aligned materials C. Exemplary rating on the FIT |
| Priority 2: State Standards (Conditions of Learning) A. Implementation of academic content and performance standards B. How the programs and services will enable English learners to access the CCSS and the ELD standards for purposes of gaining academic content knowledge and English language proficiency | A. local benchmarks: (iReady 2020) 1) ELA: 45% of students showing growth 2) Math: 35.8% of students showing growth 3) Status of Met on 2021 LCAP Local Performance Indicator Self-Reflection, Priority 1 B. English Learner Progress Indicator (ELPI): 1) Kings County Office of Education: 11.1% making progress | A. local benchmarks: (iReady 2020) 1) ELA: 54.55% of students showing growth 2) Math: 22.60% of students showing growth *Please note: data represents students that took the benchmark more than once so they have an initial score and at least one additional score to determine growth/decline 3) Status of Met on 2022 LCAP Local Performance Indicator | | | A. Local benchmarks: (iReady) 1) ELA: Increase to 55% of students will show growth 2) Math: Increase to 45% of students will show growth 3) Status of Met on 2021 LCAP Local Performance Indicator Self-Reflection, Priority 1 B. English Learner Progress Indicator (ELPI): 1) Kings County Office of Education: *All Shelly Baird student |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|--|---|--|----------------|----------------|--|
| | towards English language proficiency 2) J.C. Montgomery: Less than 11 students - data not displayed for privacy. As such, we will be using Designated ELD class enrollment: 100% of EL students enrolled (CA Dashboard 2019) | Self-Reflection, Priority 1 B. English Learner Progress Indicator (ELPI): 1) Kings County Office of Education: *All Shelly Baird student data will return to the school of origin 2) J.C. Montgomery: Less than 11 students - data not displayed for privacy. As such, we will be using Designated ELD class enrollment: 100% of EL students enrolled | | | data will return to the school of origin 2) J.C. Montgomery: Designated ELD class enrollment: 100% of EL students enrolled |
| Priority 4: Pupil Achievement (Pupil Outcomes) A. Statewide assessments B. The percentage of pupils who have successfully completed courses that satisfy the requirements for entrance to the University of California | A. CAASPP: (CA Dashboard 2019) 1) ELA: Less than 11 students - data not displayed for privacy 1) Math: Less than 11 students - data not displayed for privacy As such, we will be using iReady data: 1) ELA: 45% of students showing growth | A. CAASPP: (CA Dashboard 2020) 1) ELA: Less than 11 students - data not displayed for privacy 1) Math: Less than 11 students - data not displayed for privacy As such, we will be using iReady data: 1) ELA: 54.55% of students showing growth | | | A. CAASPP: 1) ELA: Less than 11 students - data not displayed for privacy 2) Math: Less than 11 students - data not displayed for privacy As such, we will be using iReady data: 1) ELA: Increase to 55% of students showing growth 2) Math: Increase to 45% of students showing growth |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|--|---|----------------|----------------|--|
| <p>and the California State University</p> <p>C. The percentage of pupils who have successfully completed courses that satisfy the requirements for career technical education sequences or programs of study that align with SBE-approved career technical education standards and frameworks</p> <p>D. The percentage of pupils who have successfully completed both types of courses described in subparagraphs (B) and (C)</p> <p>E. Percentage of English learners who make progress toward English proficiency as measured by the ELPAC</p> <p>F. The English learner reclassification rate</p> | <p>2) Math: 35.8% of students showing growth</p> <p>B. Less than 11 students - data not displayed for privacy (CA Dashboard 2019 - CCI Indicator) As such, we will be using Edgenuity data: 20% of students completed A-G Courses</p> <p>C. 0% of pupils have successfully completed courses that satisfy the requirements for career technical education sequences. This is not in place yet</p> <p>D. 0% percentage of pupils who have successfully completed both (B) and (C)</p> <p>E. ELPAC (DataQuest 2018-19) In order to protect student privacy, data is suppressed</p> | <p>2) Math: 22.60% of students showing growth</p> <p>B. Less than 11 students - data not displayed for privacy (CA Dashboard 2019 - CCI Indicator) As such, we will be using Edgenuity data: 24% of students completed A-G Courses</p> <p>C. 0% of pupils have successfully completed courses that satisfy the requirements for career technical education sequences. This is not in place yet</p> <p>D. 0% percentage of pupils who have successfully completed both (B) and (C)</p> <p>E. ELPAC (DataQuest 2020-21) In order to protect student privacy, data is suppressed</p> | | | <p>B. 40% of students who will complete A-G Courses</p> <p>C. 5% of pupils will successfully complete courses that satisfy the requirements for career technical education sequences</p> <p>D. 5% percentage of pupils will successfully complete both (B) and (C)</p> <p>E. Designated ELD GPA: 3.66/A-</p> <p>F. Reclassification Rate: (DataQuest 2020-21) 1) Kings County Office of Education: *All Shelly Baird student data will return to the school of origin 2) J.C. Montgomery: 10%</p> <p>G. 0% of pupils who have passed an advanced placement</p> |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|--|---|---|----------------|----------------|---|
| <p>G. The percentage of pupils who have passed an advanced placement exam with a score of “3” or higher</p> <p>H. The percentage of pupils who participate in, and demonstrate college preparedness pursuant to the Early Assessment Program</p> | <p>because 10 or fewer students tested As such, we will use Designated ELD GPA: 3.33/ B+</p> <p>F. Reclassification Rate: (DataQuest 2020-21) 1) Kings County Office of Education: 27 (56.2 %) 2) J.C. Montgomery: 0 (0.0 %) (Total # of Enrolled ELs=3)</p> <p>G. 0% of pupils who have passed an advanced placement exam with a score of “3” or higher (DataQuest 2018-19)</p> <p>H. 0% demonstrate college preparedness pursuant to the Early Assessment Program (EAP) (DataQuest 2018-19)</p> | <p>because 10 or fewer students tested As such, we used Designated ELD GPA: 2.6/ B-</p> <p>F. Reclassification Rate: (DataQuest 2021-22) 1) Kings County Office of Education: *All Shelly Baird student data will return to the school of origin 2) J.C. Montgomery: 0 (0.0 %) (Total # of Enrolled ELs=6)</p> <p>G. 0% of pupils who have passed an advanced placement exam with a score of “3” or higher (DataQuest 2020-21)</p> <p>H. 0% demonstrate college preparedness pursuant to the Early Assessment Program (EAP) (DataQuest 2020-21)</p> | | | <p>exam with a score of “3” or higher</p> <p>H. 0% demonstrate college preparedness pursuant to the Early Assessment Program students do not have access to EAP</p> |
| Priority 5: Pupil Engagement (Engagement) | A. School attendance rates: (Aeries) JCM: 95.07% from | A. School attendance rates: (Aeries) JCM: 86.37% | | | A. School attendance rates: JCM: 97% |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|---|----------------|----------------|--|
| A. School attendance rates B. Chronic Absenteeism rates C. Middle school dropout rates D. High school dropout rates E. High school graduation rates | 7/1/2019-2/7/2020 B. Chronic Absenteeism rates (CA Dashboard 2019-20) 1) Kings County Office of Education: <ul style="list-style-type: none"> All students: Red, 51.2% Chronically absent, increased by 4.1%, Very High Low-income: Red, 50% Chronically absent, increased by 2.4%, Very High students with Disabilities: Red, 51.6% Chronically absent, increased by 3.4%, Very High 2) J.C. Montgomery: <ul style="list-style-type: none"> All students: Less than 11 students - data not | B. Chronic Absenteeism rates (CA Dashboard) 1) Kings County Office of Education: *All Shelly Baird student data will return to the school of origin 2) J.C. Montgomery: (changed to DataQuest 20-21, otherwise there would be no reportable data) <ul style="list-style-type: none"> All students: 58.3% Low-income: 58.3% Students with Disabilities: 57.1% C. Middle school dropout rate J.C. Montgomery: 0/0 Total Served = 0% D. High School dropout rates: (CALPADS) J.C. Montgomery: 11/91 Total Served = 12.09% E. High School | | | B. Chronic Absenteeism rates 1) Kings County Office of Education: *All Shelly Baird student data will return to the school of origin 2) J.C. Montgomery: <ul style="list-style-type: none"> All students: Less than 11 students - data not displayed due to privacy Low-income: Less than 11 students - data not displayed due to privacy students with Disabilities: Less than 11 students - data not displayed due to privacy *students who are incarcerated are required to attend school |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|--------|--|---|----------------|----------------|--|
| | <p>displayed due to privacy</p> <ul style="list-style-type: none"> Low-income: Less than 11 students - data not displayed due to privacy students with Disabilities: Less than 11 students - data not displayed due to privacy <p>C. Middle school dropout rate J.C. Montgomery: 0/1 Total Served = 0%</p> <p>D. High School dropout rates: (CALPADS) J.C. Montgomery: 9/17 Total Served = 52.94%</p> <p>E. High School graduation rates: (CBEDS) 1) Kings County Office</p> | <p>graduation rates:</p> <p>1) Kings County Office of Education: Shelly Baird student data will return to the school of origin</p> <p>2) J.C. Montgomery: ## Seniors on CBEDS = 41.7% (4-year cohort via Dataquest)</p> <p>*All data through 5/1/2022</p> | | | <p>C. Middle school dropout rate: J.C. Montgomery: ## Total Served = 0%</p> <p>D. High School dropout rates: J.C. Montgomery: ## Total Served = 45%</p> <p>E. High School graduation rates: (CBEDS) J.C. Montgomery: ## Seniors on CBEDS = 40%</p> |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|--|---|---|----------------|----------------|--|
| | of Education: 6/35 Seniors on CBEDS = 17.14% 2) J.C. Montgomery: 5/17 Seniors on CBEDS = 29.41% | | | | |
| Priority 7: Course Access (Conditions of Learning): The extent to which pupils have access to and are enrolled in: A. A broad course of study B. Programs and services developed and provided to unduplicated pupils C. Programs and services developed and provided to students with disabilities | A. 100% of students have course access B. 100% of unduplicated pupils have course access and access to services C. 100% of students with disabilities have course access and access to services (Local Indicators 2020-21) | A. 100% of students have course access B. 100% of unduplicated pupils have course access and access to services C. 100% of students with disabilities have course access and access to services (Local Indicators 2021-22) | | | A. 100% of students will have course access B. 100% of unduplicated pupils will have course access and access to services C) 100% of individuals students with disabilities will have course access and access to services |
| Priority 8: Other Pupil Outcomes Course completion: Foreign Language, Applied Arts, Career Technical Education | students participated in 12 elective courses from 7/2020 through 5/2021 | students participated in 31 elective courses from 7/2021 through 5/2022 | | | students will participate in 15 elective courses from 7/2023 through 5/2024 |

Actions

| Action # | Title | Description | Total Funds | Contributing |
|----------|---|--|--------------|--------------|
| 1.1 | Staff Support | Staff support to focus on student basic needs for engagement and maintain high expectations for student achievement. Included in this activity are indirect costs totaling \$9,729. Priority 1: Basic Services (Conditions of Learning) Priority 2: State Standards (Conditions of Learning) Priority 4: Pupil Achievement (Pupil Outcomes) | \$129,991.00 | Yes |
| 1.2 | Support Staff and Instructional Supplies (Title I N & D) | Support staff and instructional supplies to provide additional assistance in scaffolding academic content. Also included is professional development to train staff in appropriate instructional and social-emotional support strategies. Co-op contract to support plan administration and federal program review. Included in this activity are indirect costs totaling \$10,567. (Title 1 N & D) Priority 2: State Standards (Conditions of Learning) Priority 4: Pupil Achievement (Pupil Outcomes) Priority 5: Pupil Engagement (Engagement) | \$141,190.00 | No |
| 1.3 | Support Staff and Instructional Supplies (Title I Part A) | Support staff and instructional supplies to provide additional assistance in scaffolding academic content. Also included is professional development to train staff in appropriate instructional/language acquisition strategies and social-emotional support for English Learners. Co-op contract to support plan administration and federal program review. Included in this activity are indirect costs totaling \$681. (Title 1 Part A) Priority 2: State Standards (Conditions of Learning) Priority 4: Pupil Achievement (Pupil Outcomes) Priority 5: Pupil Engagement (Engagement) | \$9,100.00 | No |
| 1.4 | Curriculum Support | Curriculum Support to include, but not limited to: | \$18,594.00 | Yes |

| Action # | Title | Description | Total Funds | Contributing |
|------------|--|---|-------------|--------------|
| | | <ul style="list-style-type: none"> • Online Licenses • KCOE MOU Lesson Design • Curriculum adoption/replacement • Edgenuity • WASC Renewal Fees • Video materials • CTE support <p>Included in this activity are indirect costs totaling \$1,392. Priority 2: State Standards (Conditions of Learning) Priority 4: Pupil Achievement (Pupil Outcomes) Priority 5: Pupil Engagement (Engagement) Priority 7: Course Access (Conditions of Learning) Priority 8: Other Pupil Outcomes</p> | | |
| 1.5 | Professional Growth and Data Dissemination Support | <p>Professional growth opportunities and data dissemination support to assist staff in meeting the academic and social-emotional needs of students. Included in this activity are indirect costs totaling \$40. Priority 2: State Standards (Conditions of Learning) Priority 4: Pupil Achievement (Pupil Outcomes) Priority 5: Pupil Engagement (Engagement)</p> | \$540.00 | Yes |
| 1.6 | RSP Support | <p>Resource Specialist Program support contract (MOU) for training to assist students who have an Individualized Educational Plan (IEP) in place. Included in this activity are indirect costs totaling \$243. Priority 2: State Standards (Conditions of Learning) Priority 4: Pupil Achievement (Pupil Outcomes)</p> | \$3,243.00 | No |

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

The overall intent of this goal was to focus on students' basic needs for engagement and maintain high expectations for student achievement. To meet this objective, our actions included providing staff and curriculum support as well as ongoing time and dedicated opportunities for not only data dissemination but for staff to attend professional development sessions. All actions were carried out and there were no substantive differences in planned actions and implementation of these actions.

Challenges:

It was difficult hiring for our Instructional aide position as qualified candidate choices were limited. As there was a reduction in Title funds to supplement actions in this goal, we need to prioritize needs that had been previously agreed upon. The fluidity of student enrollment make it difficult to put longterm plans into place. The low & fluid enrollment also makes it difficult to effectively track and share data with educational partners as we want to ensure student privacy.

Successes:

As the year progressed, we were able to quickly pivot regarding the types of professional development to provide for current student needs. The program student enrollment is fluid and requires constant reevaluation of the current student needs to make sure we are prepared to equitably serve our unduplicated population in an effective manner. One pivot in particular was the addition of professional development for Math. We were also able to purchase novels for students.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Our planned budget was \$320,816.00, however, our total estimated actual expenditures were \$329,647.63. Budgeted costs were exceeded due to: 1) additional costs incurred by salary increases, 2) additional staff needed to serve students, and 3) a decrease in title funding. Although our overall daily numbers in our facility are relatively low, J.C. Montgomery has 3 units (grouped cohorts of students). These students are separated in a manner that they are not a danger to themselves or others. This proves to be a challenge as the amount of staff that is required for this task is not always easily attainable.

An explanation of how effective the specific actions were in making progress toward the goal.

ELA we are within less than a 0.5% towards meeting our 23-24 goal. Math declined about 13% and is at 22.6%. We require a 22.4% growth to meet our 23-24 goal. CAASPP data is not displayed for privacy as such we used the previously mentioned iReady data. There was a 4% increase of students completing A-G Courses. For ELPAC, in order to protect student privacy, data is suppressed because 10 or fewer students tested. As such, we used Designated ELD GPA to track progress which was 2.6/ B-. High School dropout rates have decreased greatly from 52.94% to 12.09%. J.C. Montgomery attributes this to the communication and follow-up from our Transition Specialist who works to make sure students continue their school enrollment once they are released from our program. We have seen this same success as we look at the increase in our graduation rate from 29.41% to 41.7%. This also goes along with the increase of students who participated in elective courses which has increased from 12 to 31. Again, we recognize the support from our Transition Specialist, as well as the

opportunities our students have been afforded to access credit recovery. It is also worth mentioning the innovative student engagement units we are proud to have implemented to keep students motivated to participate and ultimately graduate. Overall, we were effective in making progress toward our goal.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Due to the pandemic, we have seen an increase in attendance and absenteeism rates. As restrictions and conditions improve we expect these metrics will improve as well. We are working to add a 3rd teacher in 22-23 to provide in-person daily math instruction. Also in 22-23, we have committed to working with our ELD coach to create units and work on strategies that will support English language development. Our main focus for this goal will be to strengthen our CTE courses and continue to work on engaging and innovative ways to reach our at-promise students.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goals and Actions

Goal

| Goal # | Description |
|--------|---|
| 2 | <p>Provide a positive, safe, secure, and engaging learning environment that supports the social-emotional and mental health issues of our students. Strengthen parent engagement in the learning, rehabilitation, and success of students.</p> <p>State Priorities: Priority 3: Parental Involvement (Engagement) & Priority 6: School Climate (Engagement)</p> |

An explanation of why the LEA has developed this goal.

Kings County Office of Education has chosen to prioritize this goal based on the opportunity for growth in the following areas:

- 1) We are seeking to increase parent feedback and participation.
- 2) We are seeking to decrease student suspension for all students and low-income students.
- 3) We are seeking to increase and/or maintain (where 100% is indicated) survey feedback.

Educational partners have participated in surveys and meetings where they have been asked to provide input to both solidify initial findings and thoughts regarding areas of importance.

The following State Priorities: State Priorities: Priority 3: Parental Involvement (Engagement) & Priority 6: School Climate (Engagement) and outlined actions have been selected to support the three outlined objectives above. Outlined objectives will be monitored and adjusted through the execution of these actions and data obtained from these metrics.

Measuring and Reporting Results

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|--|--|----------------|----------------|--|
| State Priorities: Priority 3: Parental Involvement (Engagement) A. The efforts the school district makes to seek parent input in making decisions for the school district and | A. 44.4% participation by all Parent/Guardians on the 2020 Spring LCAP Survey B. 44.4% participation by Parent/Guardian of unduplicated pupils on | A. 68% participation by all Parent/Guardians on the 2022 Spring LCAP Survey B. 68% participation by Parent/Guardian of unduplicated pupils on | | | A. 65% participation by all Parent/Guardians on the LCAP Survey B. 65% participation by Parent/Guardian of unduplicated pupils on LCAP Survey |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|---|---|--|----------------|----------------|---|
| <p>each individual school site</p> <p>B. How the school district will promote parental participation in programs for unduplicated pupils</p> <p>C. How the school district will promote parental participation in programs for students with disabilities</p> | <p>2020 Spring LCAP Survey</p> <p>C. 100% Parent/Guardian participation in IEPs</p> <p>A. B. and C. Status of Met on 2021 LCAP Local Performance Indicator Self-Reflection, Priority 3</p> | <p>2022 Spring LCAP Survey</p> <p>C. 100% Parent/Guardian participation in IEPs</p> <p>A. B. and C. Status of Met on 2022 LCAP Local Performance Indicator Self-Reflection, Priority 3</p> | | | <p>C. 100% of Parent/Guardian will participate in IEPs</p> <p>A. B. and C. Status of Met on 2021 LCAP Local Performance Indicator Self-Reflection, Priority 3</p> |
| <p>Priority 6: School Climate (Engagement)</p> <p>A. Pupil Suspension rate</p> <p>B. Pupil Expulsion rate</p> <p>C. Other local measures, including surveys of pupils, parents, and teachers on the sense of safety and school connectedness</p> | <p>A. % Suspended (CA Dashboard 2019)</p> <p>1) Kings County Office of Education:</p> <ul style="list-style-type: none"> All Students: Red, 9.3% suspended at least once, maintained 0.2%, Very High Hispanic: Orange, 7.4% suspended at least once, maintained 0.2%, Very High | <p>A. % Suspended (* No dashboard info available, will use DataQuest for current needs and return to Dashboard for the 22-23 school year)</p> <p>1) Kings County Office of Education:</p> <ul style="list-style-type: none"> All Students: 0.6% Hispanic: N/A Low Income: N/A English Learner: 0% Students with Disabilities: N/A | | | <p>A. % Suspended</p> <p>1) Kings County Office of Education:</p> <p>*All Shelly Baird data will return to the school of origin.</p> <p>2) J.C.Montgomery:</p> <ul style="list-style-type: none"> All Students: 6% suspended at least once Hispanic: 3.5% suspended at least once Low Income: 6% suspended at least once |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|--------|---|--|----------------|----------------|--|
| | <ul style="list-style-type: none"> Low Income: Orange, 9.6% suspended at least once, declined 1.3%, Very High English Learner: Green, 3.4% suspended at least once, declined 1.2%, Low Students with Disabilities: Orange, 9% suspended at least once, declined 0.4%, Very High <p>2) J.C.Montgomery:</p> <ul style="list-style-type: none"> All Students: Red, 10.1% suspended at least once, increased 0.3%, Very High Hispanic: Orange, 9.8% suspended at | <ul style="list-style-type: none"> Foster: N/A <p>*NOTE: To protect student privacy, the report filtering capability for “Students with Disabilities” and “Program Subgroups” filters is disabled</p> <p>2) J.C.Montgomery:</p> <ul style="list-style-type: none"> All Students: 7.7% Hispanic: N/A Low Income: 7.7% English Learner: 0% Students with Disabilities: 16.7% Foster: 0% <p>*NOTE: Data source changed to DataQuest, otherwise there would be no reportable data</p> <p>B. % Expelled (DataQuest 2020-21)</p> <p>1) Kings County Office of Education: 0%</p> <p>2) J.C. Montgomery: 0%</p> <p>C. Sense of Safety</p> | | | <ul style="list-style-type: none"> English Learner: 3% suspended at least once Students with Disabilities: 6% suspended at least once <p>B. % Expelled</p> <p>1) Kings County Office of Education: 0%</p> <p>2) J.C. Montgomery: 0%</p> <p>C. Sense of Safety and School Connectedness</p> <p>1) Pupils: 75% Feel Safe 65% Feel Connected</p> <p>2) Parents: 95% Feel Safe 95% Feel Connected</p> <p>3) Teachers: 100% Feel School Safe 100% Feel Connected via collaboration (DISCONTINUED) 100% Feel Connected to students (NEW)</p> |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|--------|--|---|----------------|----------------|-----------------------------|
| | <p>least once, increased 0.8%, High</p> <ul style="list-style-type: none"> Low Income: Red, 10.1% suspended at least once, increased 0.3%, Very High English Learner: Yellow, 9.4% suspended at least once, increased 2.4%, High Students with Disabilities: Yellow, 9.4% suspended at least once, declined 6.8%, High <p>B. % Expelled (DataQuest 2019-20)</p> <p>1) Kings County Office of Education: 0%</p> <p>2) J.C. Montgomery: 0%</p> <p>C. Sense of Safety and School Connectedness</p> | <p>and School Connectedness</p> <p>1) Pupils: 100% Feel Safe 94% Feel Connected</p> <p>2) Parents: 100% Feel Safe 93% Feel Connected</p> <p>3) Teachers: 100% Feel School Safe</p> <p>75% Feel Connected to Students (changed from collaboration to student focus - new baseline)</p> | | | |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|--------|---|----------------|----------------|----------------|-----------------------------|
| | 1) Pupils: 68.5% Feel Safe 47.4% Feel Connected 2) Parents: 93.8% Feel Safe 93.8% Feel Connected 3) Teachers: 100% Feel School Safe 100% Feel Connected via collaboration | | | | |

Actions

| Action # | Title | Description | Total Funds | Contributing |
|----------|--|--|-------------|--------------|
| 2.1 | Social-Emotional Support | Lesson creation assistance in the form of consulting to build an engaging curriculum to academically and emotionally support students. This action includes student incentives and instructional supplies. Included in this activity are indirect costs totaling \$4,746. Priority 6: School Climate (Engagement) | \$63,414.00 | Yes |
| 2.2 | Trauma-Informed Training (Title II Part A) | Trauma-informed training is provided to support teachers in helping students build coping skills, self-efficacy and strengthen student-staff relationships. Supplies are built into the memorandum of understanding (MOU). (Title II Part A) Included in this activity are indirect costs totaling \$52. Priority 6: School Climate (Engagement) | \$690.00 | No |

| Action # | Title | Description | Total Funds | Contributing |
|----------|--|---|-------------|--------------|
| 2.3 | Culturally Responsive Teaching (Title I N & D) | Culturally Responsive Teaching training and activities will be provided for both teachers and parents to help them to recognize the importance of including students' cultural references in all aspects of learning. (Title I N & D) - THIS HAS BEEN DISCONTINUED FOR THE 2022-23 SCHOOL YEAR Priority 3: Parental Involvement (Engagement) & Priority 6: School Climate (Engagement) | \$0.00 | No |
| 2.4 | Parent Engagement | Parent engagement opportunities to strengthen communication with parents and provide support in the form of parent education and/or supplies for meetings. Included in this activity are indirect costs totaling \$97. Priority 3: Parental Involvement (Engagement) & Priority 6: School Climate (Engagement) | \$1,297.00 | Yes |
| 2.5 | Homeless Set Aside (Title I Part A) | Homeless set aside to ensure that services are provided to students who are experiencing homelessness. (Title I Part A) Priority 6: School Climate (Engagement) | \$200.00 | No |

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

The overall intent of this goal was to provide a positive, safe, secure, and engaging learning environment that supports the social-emotional and mental health issues of our students and to strengthen parent engagement in the learning, rehabilitation, and success of students. Many of our students are with us for a short amount of time which makes it challenging to build relationships with parents. To meet this objective, our actions included providing social-emotional support, trauma-informed training, and culturally responsive teaching strategies for students,

teachers, and families. Also included were supplies for implementation and a homeless set-aside. All actions were carried out, except for the purchase of parent engagement supplies, which was the only substantive difference in planned actions.

Challenges:

A parent engagement night was scheduled but no families signed up. We will continue to communicate with families to find ways to engage with them at J.C. Montgomery. The fluidity of student enrollment makes it difficult to put long-term plans into place. The low & fluid enrollment also makes it difficult to effectively track and share data with educational partners as we want to ensure student privacy.

Success:

The low enrollment numbers provide for quick pivots based on student needs. Student, staff, and parent surveys shared positive praise regarding the social-emotional supports we have put into place. We will continue to grow these supports for students, families, and staff.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Our planned budget was \$49,356.00, however, our total estimated actual expenditures were \$56,762.51. Budgeted costs were exceeded due to additional costs charged to Supplemental and Concentration funds. Additional costs were a result of a decrease in Title funding. After receiving feedback from educational partners, it was determined the social-emotional supports were a necessary cost. As such, we opted to continue the course without the original Title I funding.

An explanation of how effective the specific actions were in making progress toward the goal.

State Priorities: Priority 3: Parental Involvement (Engagement) has been met. As the student population is so fluid we will continue to reinforce and build engagement strategies to prioritize student learning and well-being. Suspension rates for all subgroups, except for Students with Disabilities have decreased. Expulsions have remained at zero. Pupil results for safety (100%) and connectedness (94%) have exceeded our expectations. Parent results for safety have reached 100%, which exceeded expectations. Connectedness results for parents maintained at 93%. Staff safety results were maintained at 100%. The connectedness results declined however, the measurement of this metric has changed from collaboration to connectedness to students. It is also worth noting that 4 staff members were surveyed. Overall, we deem these activities successful in making progress toward our goal.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

There are only minor changes to the activities planned: 1) Some data points reported this year were different from the original reporting source due to the inability to garner the most up-to-date data, 2) The culturally responsive training has moved to an in-situation coaching model. Educational Partners have provided input to support continuance of the goal. Overall, the goal has been deemed effective by the metrics and as such will remain the same.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goals and Actions

Goal

| Goal # | Description |
|--------|--|
| 3 | <p>Coordinate high-quality educational programs and services for Kings County Foster & Expelled youth</p> <p>State Priorities: Priority 9: Expelled Pupils (Conditions of Learning) & Priority 10: Foster Youth (Conditions of Learning)</p> |

An explanation of why the LEA has developed this goal.

Kings County Foster Youth Coordinating Services Program (FYSCP) assists district and county health and human services agencies in ensuring that foster youth receive the necessary support and information to graduate and obtain and complete post-secondary education. The high mobility of foster youth makes it imperative that the FYSCP establish county-wide policies and procedures that address school stability and the immediate enrollment of foster youth. There is a need to share information, coordinate the transfer of health and education records between districts and other county agencies, and respond to the needs of the juvenile court system. Kings County supports the district through the coordinator of services for expelled youth in the county. Data shows that the three greatest areas of need for foster youth in Kings County are to increase the operational capacity of LEA site liaisons, improve academic engagement and school conditions and climate, and increase graduation rates and college and career readiness for foster youth students. Kings County supports districts through the coordination of services for expelled youth in the county.

Measuring and Reporting Results

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|--|--|--|----------------|----------------|--|
| Priority 9: Expelled Pupils (Conditions of Learning) Addresses how the county superintendent of schools will coordinate instruction of expelled pupils | Status of Met on 2021 LCAP Local Performance Indicator Self-Reflection, Priority 9: Developing a memorandum of understanding regarding the coordination of partial credit policies | Status of Met on 2021 LCAP Local Performance Indicator Self-Reflection, Priority 9: Developing a memorandum of understanding regarding the coordination of partial credit policies | | | Status of Met on 2021 LCAP Local Performance Indicator Self-Reflection, Priority 9: Developing a memorandum of understanding regarding the coordination of partial credit policies |

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|--|---|--|----------------|----------------|--|
| | between the district of residence and the county office of education. 1 – Exploration and Research Phase | between the district of residence and the county office of education. 2 – Beginning Development | | | between the district of residence and the county office of education. 3 – Initial Implementation |
| <p>Priority 10: Foster Youth (Conditions of Learning) A.and C. FYSCP will work alongside the county child welfare agency and juvenile court to minimize the changes in school placement, delivery, and coordination of educational services.</p> <p>B and D. Provide educational-related information to county child welfare agency to assist in the delivery of services utilizing the Foster Focus Data System as the efficient and expeditious mechanism for the transfer of health and education records</p> | <p>A.and C. 1) 21.9% of Foster Youth were chronically absent in 2019-2020 2) 47.8% of Foster Youth graduated in 2019-2020 3)12.3% of Foster Youth were suspended in 2019-2020</p> <p>B and D. 85% of district/site liaisons and child welfare services are trained on the Foster Focus Data System.</p> | <p>A.and C. 1) 40% of Foster Youth were chronically absent in 2020-2021 2) 58.3% of Foster Youth graduated in 2020-2021 3) 3% of Foster Youth were suspended in 2020-2021</p> <p>B and D. 100% of district/site liaisons and child welfare services are trained on the Foster Focus Data System.</p> | | | <p>A.and C. 1) Decrease the chronic absenteeism rate of Foster Youth by 8% 2) Increase the graduation rate of Foster Youth by 10%. 3) Decrease the suspension rate of Foster Youth by 5%.</p> <p>B and D. 100% of district/site liaisons and child welfare services will be trained on the Foster Focus Data System.</p> |

Actions

| Action # | Title | Description | Total Funds | Contributing |
|----------|--|--|--------------|--------------|
| 3.1 | Transfer of Educational Records, Case Management, and School Stability | Foster Youth Liaison and Educational Learning Advisors will evaluate academic credit completion and review transcripts for transitional-aged Foster Youth students. The Advisors will work with the Independent Living Program (ILP) to review credits, present information, assist with financial aid applications, and records for student transfers. The Advisors will work directly with JC Montgomery in order to provide transitional services for district Foster Youth. This position also serves as the contact for questions regarding Foster Youth for Kings County school districts and; school sites, and; assisted with student records requests and; transmittals. The Liaison will connect Educational resources for Foster Youth of all ages through programs to all LEA's within the County. Ensure school stability, immediate enrollment, and transfer of credits received for newly enrolled students. Provide technical assistance to LEA's and Health and Human Services on reading and analyzing transcripts for AB490/AB167 credit reduction requirements. Assist students in completing the FAFSA by the March 2 deadline by conducting two student workshops, following up with individual students to ensure the process is complete and facilitating the development of a mechanism for tracking FAFSA completions. Included in this activity are indirect costs totaling \$17,612. | \$235,312.00 | No |
| 3.2 | Foster Focus | The FYSCP will continue to utilize the Foster Focus system for the data management of Foster Youth. Weekly updates taken from the CalPads 5.7 report provide the Kings County Foster Focus system a means to further the benefits of the Foster Focus system. The FYSCP will maintain an MOU with 6 districts currently linked and Health and Human Services. FYSCP will reach out to districts that are not linked and provide support to enable those LEA's to link to the Foster Focus System. Included in this activity are indirect costs totaling \$1,527. | \$20,397.00 | No |
| 3.3 | Ongoing collaboration with all | Ensure the coordination of educational services for foster youth by facilitating quarterly Kings County Executive Advisory Council which | \$2,481.00 | No |

| Action # | Title | Description | Total Funds | Contributing |
|------------|---|---|-------------|--------------|
| | educational partners (stakeholders - previously used term) and Facilitation of Education Advisory Council | includes LEA's, Department of Social Services, Probation, and other educational partners (stakeholders - previously used term) for the planning and development of capacity building and training opportunities. Included in this activity are indirect costs totaling \$186. | | |
| 3.4 | Build Capacity with LEA's, Health and Human Services, and FYSCP Staff. | Build capacity with LEA, probation, child welfare, and other organizations by providing professional learning opportunities for the purposes of implementing school-based support systems for foster youth intended to improve educational outcomes. Training could include Trauma-informed practices, alternatives to suspension, student re-engagement, and legislative updates. FYSCP staff will participate in professional learning provided by local, regional, state, and national organizations to build their capacity to better serve LEA's and Health and Human Services. Included in this activity are indirect costs totaling \$3,908. | \$55,652.00 | No |
| 3.5 | Expelled Youth Plan Administrator | 5% Administrative costs to implement and update countywide plans for providing educational services to all expelled pupils. No indirect costs are included in this activity. | \$11,114.00 | No |

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

1) Priority 10 - Foster Youth:

Challenges:

- Across the county, 58.3% of our foster students graduated from High school, this is a significant decrease, due to the COVID 19 pandemic and school engagement.
- There were 148 or 0.47% of students expelled throughout the county. We continue to work to support districts with school climate measures.
- We planned on holding more in-person events for our adult supporters, but due to COVID restrictions, we were limited to what we could share due to low zoom engagement and attendance.

- Lack of quality data due to the COVID 19 pandemic proved challenging to make proactive interventions for students.

Successes:

- All actions used to support Foster Youth and to implement and update County-Wide Plan to Serve Expelled Youth were accomplished despite the effects of the COVID-19 health restrictions.
- We added 37 users to Foster Focus during the 2021-22 school year and provided 17 training sessions.
- 71% of Foster youth HS Seniors Attended & Completed FAFSA application, In conjunction with Kings County ILP and West Hills College Lemoore we held 3 workshops during the 2021-22 year. All other FAFSA applications were done by KCOE FYSCP staff with students in a one-on-one setting.
- 100% of District/Site Coordinators Trained on Educational Reports in Foster Focus and Dataquest
- 15 Transitional Conferences (ages 17-21) were held and attended by FYSCP staff.
- Signed AB 2083 MOU
- Development of a County-Wide Foster Youth Transportation Plan being executed between the Kings County FYSCP, Kings County Human Services, and all thirteen school districts in Kings County.

Overall the Kings County Foster Youth Coordinating Services Program (FYSCP) assisted districts and county health and human services agencies in ensuring that foster youth receive the necessary support by providing 358 hours of case management during the 2021-22 school year. Stability reports shared by the CDE this year were used to inform CWS and LEAs about the high mobility of foster youth. With the absence of a 2021 Dashboard, we have relied on DataQuest to provide data to all educational partners on the Chronic Absenteeism and Suspension of Foster Youth in Kings County. KCOE FYSCP continues to build capacity and relationships with Kings County Child Welfare Services by providing training on case management, Foster Youth Educational Rights as well as Foster Focus onboarding for all new social workers, Furthermore the FYSCP has partnered with Kings County ILP to provide opportunities for students to access community events and college tours utilizing the AB 130 funds provided by the legislature.

2) Priority 9 - Expelled Youth:

Challenge: This is a county-wide action, which requires some shared expectations from multiple educational partners. This alone proves challenging at times as each LEA has multiple factors at play they need to consider.

Success: Although difficult at times, all LEAs are committed to supporting expelled youth and are committed to developing a memorandum of understanding regarding the coordination of partial credit policies between the district of residence and the county office of education.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

1) Priority 10 - Foster Youth:

Material differences between budgeted expenditures and estimated actuals are described below by action.

- Action 3.1: Transfer of Educational Records, Case Management, and School Stability: There was no substantive difference in expenditures for action 3.1
- Action 3.2: Foster Focus: There was a difference of \$13,411 not spent due to the Sacramento County Office of Education which runs Foster Focus not wanting to link any district with under 35 foster youth enrolled. Kings County has multiple districts that were previously allowed to link their student information system to Foster Focus which enabled the district, FYSCP staff, and Human services to have access to the most up-to-date attendance and grades for foster students. The remainder of funds will be carried over into the 2022-23 school year and will be used to provide post-secondary transition information and services to foster youth students as well as support the districts in utilizing Foster Focus.
- Action 3.3: Ongoing Collaboration with all Educational Partners and Facilitation of Education Advisory Council: There was a difference of \$357 not spent due to a decrease in anticipated costs to hold Advisory Council meetings. Due to the Pandemic, we held all meetings via zoom. The money instead was spent on mileage for Education Learning Advisors providing one on one assistance on the FAFSA.
- Action 3.4: Build Capacity with LEAs, Health and Human Services Staff, and FYSCP Staff: There was no substantive difference in expenditures for action 3.4

2) Priority 9 - Expelled Youth:

- Action 3.5: Expelled Youth Plan Administrator: There was \$1,154 additional expenditure for this action due to an increase in the salary schedule with the increase in the state COLA.

An explanation of how effective the specific actions were in making progress toward the goal.

1) Priority 10 - Foster Youth:

- Action 3.1: Transfer of Educational Records, Case Management, and School Stability
 - * 358 hours of case management were provided to districts to meet the educational needs of foster youth.
 - * School Stability was addressed through conversation at the Education Advisory Council. Each school of origin recommendation made by the FYSCP takes school stability into consideration.
- Action 3.2: Foster Focus
 - * FYSCP staff held 17 Foster Focus Trainings for Human Services, School Districts, and Internal Staff. The use of the Foster Focus data system allows up-to-date attendance and academic achievement data for both the school districts and Child Welfare. It provides a system to ensure CWS reports and CALPADS records are matching. Which in turn provides easily accessible records for all educational adult supporters.
- Action 3.3: Ongoing Collaboration with all Educational Partners and Facilitation of Education Advisory Council
 - * Number of Meeting with HSA
 - * FYSCP staff attended 27 Child Family Team Meetings that were requested by Child Welfare.
 - * 60 Champions for Success meetings were held to provide foster youth a voice in their education while providing them with the tools to be successful.
 - * FYSCP attended 3 Children's System of Care meetings to prepare for AB 2083 meetings.

- * FYSCP participated in 14 meetings in the collaborative effort to develop the AB 2083 MOU.
 - * FYSCP attended 21 Interagency Placement Committee meetings with one of them being on policy review.
 - * FYSCP facilitated 7 meetings with Health and Human Services to develop a Kings County Transportation Plan.
 - * FYSCP staff held 3 collaboration meetings with local Post Secondary Institutions.
 - * FYSCP Liaison attended 2 Interagency Leadership Team meetings to collaborate on an interagency system of care.
 - * Kings FYSCP held 4 Kings County Executive Advisory Council Meetings: October 7, 2021, December 7, 2021, February 22, 2022, May 19, 2022
 - Action 3.4: Build Capacity with LEAs, Health and Human Services Staff, and FYSCP Staff.
 - * Training for Adult Supporters
 - * Kings County FYSCP partnered with the Central Valley Truancy Summit to provide keynote speakers and breakout sessions for adult supporters of Foster Youth. Dr. Julia Garcia spoke about engaging foster youth in the educational process by providing them with a voice.
- 2) Priority 9 - Expelled Youth:
- Action 3.5: Expelled Youth Plan Administrator
- * We are leveraging this position to help support the movement of the following metric: Developing a memorandum of understanding regarding the coordination of partial credit policies between the district of residence and the county office of education. We surveyed the districts and found out if and how they were assigning partial credit. The next step is to develop an MOU for partial credit with the districts.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

- 1) Priority 10 - Foster Youth:
- The Foster Youth support staff, collaboration, and supplies, as well as the Administrator for the County-wide, Expelled Youth Plan, were all instrumental in providing support for Foster Youth and Neglected Youth and effective in meeting the individual needs of Students. Based on Educational Partner input Action 1.1 Transfer of Educational Records, Case Management, and School Stability will become more focused around the areas of case management as it relates to Chronic Absenteeism and School Suspension. Furthermore AB 130 funds have allowed the FYSCP to offer direct service to Foster Youth students especially in the area of PostSecondary Transition. FYSCP will work closely with Kings County Health and Human Services Social Workers to ensure a smooth transition from the K12 system to the community college, university or vocational institutions.
- 2) Priority 9 - Expelled Youth:
- No changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2022-23]

| | |
|---|--|
| Projected LCFF Supplemental and/or Concentration Grants | Projected Additional LCFF Concentration Grant (15 percent) |
| \$217,080.00 | \$0.00 |

Required Percentage to Increase or Improve Services for the LCAP Year

| | | | |
|---|-----------------------------|-------------------------|---|
| Projected Percentage to Increase or Improve Services for the Coming School Year | LCFF Carryover — Percentage | LCFF Carryover — Dollar | Total Percentage to Increase or Improve Services for the Coming School Year |
| 52.50% | 0% | \$0.00 | 52.50% |

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

Following is a description of how actions included as contributing to meeting the increased or improved services requirement is principally directed to and effective in meeting its goals for unduplicated pupils:

Goal 1, Action 1: After assessing the needs, conditions, and circumstances of our low-income students (100% of students), we learned, 1) Year 1 Local iReady benchmarks show 54.55% of unduplicated students have shown growth in ELA and 22.60% of unduplicated students have shown growth in Math, 2) High School dropout rates for unduplicated students show 12.09%, and 3) High School graduation rates show 41.7% for unduplicated students. In order to address this condition of our low-income students, we will provide staff support to focus on student basic needs for engagement and maintain high expectations for student achievement. We will use this staff to target and monitor individual needs in ELA and Math, to increased Graduation rates, and decrease dropout rates. Measurement for effectiveness will be based on: 1) 3% growth on iReady Math and ELA benchmarks, 2) 3% decrease of our dropout rate, 3) 3% increase of our graduation rate.

Goal 1, Action 4: After assessing the needs, conditions, and circumstances of our low-income students (100% of students), we learned, 1) Educational partners have provided feedback requesting that Students have had access to 100% of standards-aligned materials, 100% fully credentialed teachers, 100% effective teachers, 2) Year 1 Local iReady benchmarks show 54.55% of unduplicated students have shown growth in ELA and 22.60% of unduplicated students have shown growth in Math, 3) High School dropout rates for unduplicated students show 12.09%, and 4) High School graduation rates show 41.7% for unduplicated students. In order to address this condition of our low-income students, we will provide engaging and rigorous curriculum support to include, but not limited to Online Licenses, KCOE memorandum of understanding (MOU) Lesson Design, Curriculum adoption/replacement, Edgenuity, and WASC Renewal Fees. Measurement for effectiveness will be based on: 1) Maintain 100% baseline for Priority 1 metrics, 2) 3% increase on iReady Math and ELA benchmarks, 3) 3% decrease of our dropout rate, 4) 3% increase of our graduation rate.

Goal 1, Action 5: After assessing the needs, conditions, and circumstances of our low-income students (100% of students), we learned, 1) Educational partners have provided feedback requesting that students have had access to 100% of standards-aligned materials and 100% fully credentialed teachers, and 2) 2) Year 1 Local iReady benchmarks show 54.55% of unduplicated students have shown growth in ELA and 22.60% of unduplicated students have shown growth in Math. In order to address this condition of our low-income students, we will provide professional growth opportunities and data dissemination support to assist staff in meeting the academic and social-emotional needs of students. Measurement for effectiveness will be based on: 1) Maintain 100% baseline for Priority 1 metrics, 2) 3% increase on iReady Math and ELA benchmarks.

Goal 2, Action 1: After assessing the needs, conditions, and circumstances of our low-income students (100% of students), we learned, 1) student suspension was 0.6%. 2) survey feedback results were as follows: Sense of Safety and School Connectedness a) Pupils: 100% Feel Safe and 94% Feel Connected; b) Parents: 100% Feel Safe 93% Feel Connected. In order to address this condition and continue areas of success for our low-income students, we will provide Social-Emotional Support to include lesson creation assistance in the form of consulting to build an engaging curriculum to academically and emotionally support students. This action includes student incentives and instructional supplies. Measurement for effectiveness will be based on: 1) decrease of student suspension by 0.3%, 2) survey feedback results: Sense of Safety and School Connectedness a) Pupils: maintain 100% safety and 3% increase of connectedness; b) Parents: maintain 100% safety and 3% increase of connectedness.

Goal 2, Action 4: After assessing the needs, conditions, and circumstances of our low-income students (100% of students) (includes English Learners at 3 students (15.8 %), Foster Youth data was redacted due to the small number served), we learned, 1) parent feedback and participation as seen in the following baseline metric: 68% participation by all Parent/Guardians on the 2022 Spring LCAP Survey. 2) survey feedback results: Sense of Safety and School Connectedness a) Pupils: 100% Feel Safe and 94% Feel Connected; b) Parents: 100% Feel Safe 93% Feel Connected. In order to address this condition for our foster youth, English Learners, and low-income students, we will provide Parent engagement opportunities to strengthen communication with parents and provide support in the form of parent education and/or supplies for meetings. Measurement for effectiveness will be based on: 1) increase participation by all Parent/Guardians on the 2023 Spring

LCAP Survey by 5%, 2) survey feedback results: Sense of Safety and School Connectedness a) Pupils: maintain 100% safety and 3% increase of connectedness; b) Parents: maintain 100% safety and 3% increase of connectedness.

Please note: J. C. Montgomery school consistently has a limited number of Foster Youth and English Learner students on an ongoing basis. Ultimately, this does not allow for state-wide data collection due to groups of less than 10/11 students at one time. As such, we continue to provide designated services for English Learners through Title Funding. For Foster Youth, we provide designated services through Foster Youth designated state funding as the County-Wide Lead Administrators.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

The Kings County Office of Education (KCOE) Alternative Education program has calculated supplemental and concentration funds to be \$162,970, based on the number of Low Income, Foster Youth, and English Learners per 5CCR 15496(a)(5). The percentage of students that are identifiable as unduplicated at J.C. Montgomery school is 100%. Using the above identified actions and services supported by the contributing expenditure table, this shows how we met the MPP.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

Kings County Office of Education did not receive the additional concentration grant add-on funding.

| Staff-to-student ratios by type of school and concentration of unduplicated students | Schools with a student concentration of 55 percent or less | Schools with a student concentration of greater than 55 percent |
|---|--|---|
| Staff-to-student ratio of classified staff providing direct services to students | N/A | N/A |
| Staff-to-student ratio of certificated staff providing direct services to students | N/A | N/A |

2022-23 Total Expenditures Table

| Totals | LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds | Total Personnel | Total Non-personnel |
|--------|--------------|-------------------|-------------|---------------|--------------|-----------------|---------------------|
| Totals | \$217,079.00 | \$324,956.00 | | \$151,180.00 | \$693,215.00 | \$490,267.00 | \$202,948.00 |

| Goal | Action # | Action Title | Student Group(s) | LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds |
|------|----------|---|--|--------------|-------------------|-------------|---------------|--------------|
| 1 | 1.1 | Staff Support | English Learners Foster Youth Low Income | \$129,991.00 | | | | \$129,991.00 |
| 1 | 1.2 | Support Staff and Instructional Supplies (Title I N & D) | Low-income | | | | \$141,190.00 | \$141,190.00 |
| 1 | 1.3 | Support Staff and Instructional Supplies (Title I Part A) | English Learner | | | | \$9,100.00 | \$9,100.00 |
| 1 | 1.4 | Curriculum Support | English Learners Foster Youth Low Income | \$18,594.00 | | | | \$18,594.00 |
| 1 | 1.5 | Professional Growth and Data Dissemination Support | English Learners Foster Youth Low Income | \$540.00 | | | | \$540.00 |
| 1 | 1.6 | RSP Support | Students with Disabilities | \$3,243.00 | | | | \$3,243.00 |
| 2 | 2.1 | Social-Emotional Support | English Learners Foster Youth Low Income | \$63,414.00 | | | | \$63,414.00 |
| 2 | 2.2 | Trauma-Informed Training (Title II Part A) | Including English Learners, Low-Income, and Foster Youth All | | | | \$690.00 | \$690.00 |
| 2 | 2.3 | Culturally Responsive Teaching (Title I N & D) | All | | | | | \$0.00 |
| 2 | 2.4 | Parent Engagement | English Learners Foster Youth | \$1,297.00 | | | | \$1,297.00 |

| Goal | Action # | Action Title | Student Group(s) | LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds |
|------|----------|--|------------------------------------|------------|-------------------|-------------|---------------|--------------|
| | | | Low Income | | | | | |
| 2 | 2.5 | Homeless Set Aside (Title I Part A) | Students Experiencing Homelessness | | | | \$200.00 | \$200.00 |
| 3 | 3.1 | Transfer of Educational Records, Case Management, and School Stability | County-Wide Foster Youth | | \$235,312.00 | | | \$235,312.00 |
| 3 | 3.2 | Foster Focus | County-Wide Foster Youth | | \$20,397.00 | | | \$20,397.00 |
| 3 | 3.3 | Ongoing collaboration with all educational partners (stakeholders - previously used term) and Facilitation of Education Advisory Council | County-Wide Foster Youth | | \$2,481.00 | | | \$2,481.00 |
| 3 | 3.4 | Build Capacity with LEA's, Health and Human Services, and FYSCP Staff. | County-Wide Foster Youth | | \$55,652.00 | | | \$55,652.00 |
| 3 | 3.5 | Expelled Youth Plan Administrator | County-Wide Expelled Youth | | \$11,114.00 | | | \$11,114.00 |

2022-23 Contributing Actions Table

| 1. Projected LCFF Base Grant | 2. Projected LCFF Supplemental and/or Concentration Grants | 3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1) | LCFF Carryover — Percentage (Percentage from Prior Year) | Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %) | 4. Total Planned Contributing Expenditures (LCFF Funds) | 5. Total Planned Percentage of Improved Services (%) | Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5) | Totals by Type | Total LCFF Funds |
|------------------------------|--|---|--|---|---|--|--|--------------------------|------------------|
| \$413,490.00 | \$217,080.00 | 52.50% | 0% | 52.50% | \$213,836.00 | 0.00% | 51.71 % | Total: | \$213,836.00 |
| | | | | | | | | LEA-wide Total: | \$0.00 |
| | | | | | | | | Limited Total: | \$0.00 |
| | | | | | | | | Schoolwide Total: | \$213,836.00 |

| Goal | Action # | Action Title | Contributing to Increased or Improved Services? | Scope | Unduplicated Student Group(s) | Location | Planned Expenditures for Contributing Actions (LCFF Funds) | Planned Percentage of Improved Services (%) |
|------|----------|--|---|------------|--|--------------------------------------|--|---|
| 1 | 1.1 | Staff Support | Yes | Schoolwide | English Learners Foster Youth Low Income | Specific Schools: J.C. Montgomery | \$129,991.00 | |
| 1 | 1.4 | Curriculum Support | Yes | Schoolwide | English Learners Foster Youth Low Income | Specific Schools: J.C. Montgomery | \$18,594.00 | |
| 1 | 1.5 | Professional Growth and Data Dissemination Support | Yes | Schoolwide | English Learners Foster Youth Low Income | Specific Schools: J.C. Montgomery | \$540.00 | |
| 2 | 2.1 | Social-Emotional Support | Yes | Schoolwide | English Learners Foster Youth Low Income | Specific Schools: J.C. Montgomery | \$63,414.00 | |
| 2 | 2.4 | Parent Engagement | Yes | Schoolwide | English Learners Foster Youth Low Income | Specific Schools: J.C. Montgomery | \$1,297.00 | |

2021-22 Annual Update Table

| Totals | Last Year's Total Planned Expenditures (Total Funds) | Total Estimated Expenditures (Total Funds) |
|--------|--|--|
| Totals | \$692,152.00 | \$659,778.00 |

| Last Year's Goal # | Last Year's Action # | Prior Action/Service Title | Contributed to Increased or Improved Services? | Last Year's Planned Expenditures (Total Funds) | Estimated Actual Expenditures (Input Total Funds) |
|--------------------|----------------------|---|--|--|---|
| 1 | 1.1 | Staff Support | Yes | \$134,644.00 | \$138,354.00 |
| 1 | 1.2 | Support Staff and Instructional Supplies (Title I N & D) | No | \$173,466.00 | \$155,745.00 |
| 1 | 1.3 | Support Staff and Instructional Supplies (Title I Part A) | No | \$13,504.00 | \$14,210.00 |
| 1 | 1.4 | Curriculum Support | Yes | \$15,966.00 | \$14,883.00 |
| 1 | 1.5 | Professional Growth and Data Dissemination Support | Yes | \$3,565.00 | \$1,055.00 |
| 1 | 1.6 | RSP Support | No | \$5,401.00 | \$5,401.00 |
| 2 | 2.1 | Social-Emotional Support | Yes | \$35,447.00 | \$40,448.00 |
| 2 | 2.2 | Trauma-Informed Training (Title II Part A) | No | \$1,233.00 | \$992.00 |
| 2 | 2.3 | Culturally Responsive Teaching (Title I N & D) | No | \$15,123.00 | \$15,123.00 |

| Last Year's Goal # | Last Year's Action # | Prior Action/Service Title | Contributed to Increased or Improved Services? | Last Year's Planned Expenditures (Total Funds) | Estimated Actual Expenditures (Input Total Funds) |
|--------------------|----------------------|--|--|--|---|
| 2 | 2.4 | Parent Engagement | Yes | \$1,296.00 | \$0.00 |
| 2 | 2.5 | Homeless Set Aside (Title I Part A) | No | \$200.00 | \$200.00 |
| 3 | 3.1 | Transfer of Educational Records, Case Management, and School Stability | No | \$211,568.00 | \$213,284.00 |
| 3 | 3.2 | Foster Focus | No | \$21,604.00 | \$6,589.00 |
| 3 | 3.3 | Ongoing collaboration with all stakeholders and Facilitation of Education Advisory Council | No | \$2,484.00 | \$1,943.00 |
| 3 | 3.4 | Build Capacity with LEA's, Health and Human Services, and FYSCP Staff. | No | \$47,087.00 | \$41,543.00 |
| 3 | 3.5 | Expelled Youth Plan Administrator | No | \$9,564.00 | \$10,008.00 |

2021-22 Contributing Actions Annual Update Table

| 6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount) | 4. Total Planned Contributing Expenditures (LCFF Funds) | 7. Total Estimated Expenditures for Contributing Actions (LCFF Funds) | Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4) | 5. Total Planned Percentage of Improved Services (%) | 8. Total Estimated Percentage of Improved Services (%) | Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8) |
|--|---|---|--|--|--|--|
| \$162,970.00 | \$190,918.00 | \$194,740.00 | (\$3,822.00) | 0.00% | 0.00% | 0.00% |

| Last Year's Goal # | Last Year's Action # | Prior Action/Service Title | Contributing to Increased or Improved Services? | Last Year's Planned Expenditures for Contributing Actions (LCFF Funds) | Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds) | Planned Percentage of Improved Services | Estimated Actual Percentage of Improved Services (Input Percentage) |
|--------------------|----------------------|--|---|--|---|---|---|
| 1 | 1.1 | Staff Support | Yes | \$134,644.00 | \$138,354.00 | | |
| 1 | 1.4 | Curriculum Support | Yes | \$15,966.00 | \$14,883.00 | | |
| 1 | 1.5 | Professional Growth and Data Dissemination Support | Yes | \$3,565.00 | \$1,055.00 | | |
| 2 | 2.1 | Social-Emotional Support | Yes | \$35,447.00 | \$40,448.00 | | |
| 2 | 2.4 | Parent Engagement | Yes | \$1,296.00 | \$0.00 | | |

2021-22 LCFF Carryover Table

| 9. Estimated Actual LCFF Base Grant (Input Dollar Amount) | 6. Estimated Actual LCFF Supplemental and/or Concentration Grants | LCFF Carryover — Percentage (Percentage from Prior Year) | 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %) | 7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds) | 8. Total Estimated Actual Percentage of Improved Services (%) | 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8) | 12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9) | 13. LCFF Carryover — Percentage (12 divided by 9) |
|---|---|--|---|--|---|--|--|---|
| \$310,419.00 | \$162,970.00 | 0% | 52.50% | \$194,740.00 | 0.00% | 62.73% | \$0.00 | 0.00% |

Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
 - Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).

The LCAP template, like each LEA’s final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity’s budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for educational partners and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA’s diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard (Dashboard), how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions that the LEA believes, based on input gathered from educational partners, research, and experience, will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

Requirements and Instructions

General Information – Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

Reflections: Successes – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, input from educational partners, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

Reflections: Identified Need – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? An LEA that is required to include a goal to address one or more consistently low-performing student groups or low-performing schools must identify that it is required to include this goal and must also identify the applicable student group(s) and/or school(s). Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

LCAP Highlights – Identify and briefly summarize the key features of this year's LCAP.

Comprehensive Support and Improvement – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (*EC* Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for engagement of educational partners in the LCAP development process:

Local Control and Accountability Plan:

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

Prompt 1: “A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.”

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required educational partners as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA’s philosophical approach to engaging its educational partners.

Prompt 2: “A summary of the feedback provided by specific educational partners.”

Describe and summarize the feedback provided by specific educational partners. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from educational partners.

Prompt 3: “A description of the aspects of the LCAP that were influenced by specific input from educational partners.”

A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions

- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

Focus Goal(s)

Goal Description: The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Broad Goal

Goal Description: Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Goal Description: Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Explanation of why the LEA has developed this goal: Explain how the actions will sustain the progress exemplified by the related metrics.

Required Goals

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

Consistently low-performing student group(s) criteria: An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE’s Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA’s eligibility for Differentiated

Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

Low-performing school(s) criteria: The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the "All Students" student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g., high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023–24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for Year 3 (2023–24) |
|---|---|---|---|---|--|
| Enter information in this box when completing the LCAP for 2021–22 . | Enter information in this box when completing the LCAP for 2021–22 . | Enter information in this box when completing the LCAP for 2022–23 . Leave blank until then. | Enter information in this box when completing the LCAP for 2023–24 . Leave blank until then. | Enter information in this box when completing the LCAP for 2024–25 . Leave blank until then. | Enter information in this box when completing the LCAP for 2021–22 or when adding a new metric. |

The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

Actions: Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (**Note:** for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

Actions for English Learners: School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

Requirements and Instructions

Projected LCFF Supplemental and/or Concentration Grants: Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of low income, foster youth, and English learner students.

Projected Additional LCFF Concentration Grant (15 percent): Specify the amount of additional LCFF concentration grant add-on funding, as described in EC Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year: Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

LCFF Carryover — Percentage: Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar: Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

Total Percentage to Increase or Improve Services for the Coming School Year: Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEAs percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 CCR Section 15496(a)(7).

Required Descriptions:

For each action being provided to an entire school, or across the entire school district or COE, an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

Principally Directed and Effective: An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA's goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

COEs and Charter Schools: Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

Unduplicated Percentage > 55 percent: For school districts with an unduplicated pupil percentage of 55 percent or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

Unduplicated Percentage < 55 percent: For school districts with an unduplicated pupil percentage of less than 55 percent, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions Provided on a Schoolwide Basis:

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

For schools with 40 percent or more enrollment of unduplicated pupils: Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

For school districts expending funds on a schoolwide basis at a school with less than 40 percent enrollment of unduplicated pupils: Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided on an LEA-wide or schoolwide basis or provided on a limited basis to unduplicated students. A limited action is an action that only serves foster youth, English learners, and/or low-income students. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

For any action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage. See the instructions for determining the Planned Percentage of Improved Services for information on calculating the Percentage of Improved Services.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in EC Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of full time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Data Entry Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Data Entry Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. With the exception of the Data Entry Table, the word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

Data Entry Table

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Service for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
 - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column
- 5. Total Planned Percentage of Improved Services
 - This percentage is the total of the Planned Percentage of Improved Services column
- Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)
 - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- 6. Estimated Actual LCFF Supplemental and Concentration Grants
 - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)

- 7. Total Estimated Actual Expenditures for Contributing Actions
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
 - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
 - This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
 - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

LCFF Carryover Table

- 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)
 - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)
 - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- 12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)
 - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- 13. LCFF Carryover — Percentage (12 divided by 9)
 - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
January 2022

PUBLIC NOTICE

2022-2023 LCAP & Budget Hearing

A Public Hearing for the 2022-2023 Kings County Office of Education Local Control Accountability Plan and District Budget will be held by the Trustees of the Kings County Board of Education on June 8, 2022, at 4:15 p.m. in the large conference room at 1144 W. Lacey Blvd., Hanford, California. Any taxpayer directly affected by the Kings County Office of Education may appear before the Trustees of the Kings County Board of Education and speak on the proposed budget or any item therein. The proposed budget may be inspected by the public from June 3, 2022, 7:30 a.m. to 4:30 p.m., through June 8, 2022, 7:30 a.m. to 4:00 p.m. in the KCOE Business Office at 1144 West Lacey Blvd., Hanford, California.

Publish: May 28, 2022

Contact: Ivo Denham, Director of Business Services

BOARD DISCUSSION ITEM

| | |
|------------|--|
| TOPIC | PUBLIC HEARING FOR 2022-23 BUDGET |
| DATE | June 8, 2022 |
| ISSUE | Consider the financial position of the Kings County Office of Education. |
| BACKGROUND | <p>On four separate occasions each fiscal year, the County Board of Education has the opportunity to review and approve the budgets of the Kings County Office of Education. The first approval occurs when the initial budget is adopted prior to June 30 each year. The second and third reviews occur at first and second interim reporting periods in December and March respectively. The final review occurs in October after the fiscal year has closed.</p> <p>The information presented today is that of the initial budget for Fiscal Year 2022-2023.</p> <p>The County Office of Education's General Fund budget is over \$42 million. There is a projected unrestricted balance of approximately \$15,004,439 of which \$1,500,000 is reserved for economic uncertainties.</p> |
| RESOURCE | Ivo Denham / Jamie Dial 589-7042 / 589-7091 |

Kings County Office of Education

2022-23 Adopted Budget

June 8, 2022

California State Economic Forecast

2

- ▶ California economy continues to be robust but some small indicators believe a recession could be coming
- ▶ The state continues to see an increase in revenue from personal income tax and sales tax
- ▶ Governor proposes to increase deposits in the Budget Stabilization and Prop 98 reserve funds
- ▶ Inflation 8.3% as of April 2022
- ▶ State Unemployment 4.69% as of March 2022
- ▶ National Gross Domestic Product down 1.4% as of 1st quarter 2022

K-12 Schools 2022-23 Governor's May Revise

3

- ▶ Prop 98 revenue is anticipated to increase by \$8B from January Budget Proposal of \$102B to \$110B (roughly 40% of total general fund of the state)
- ▶ Significant increase of STRS rates of 16.92% to 19.10% and PERS increase of 22.91% to 25.37%, these increases project an additional cost of \$1.247M for 2022-23
- ▶ Proposed one-time Discretionary Block Grant of \$8B, which is an estimated amount of \$1,500 per 2021-22 P-2 ADA for juvenile court schools only
- ▶ Proposed one-time Deferred Maintenance allocation of \$100K
- ▶ Proposed 2021-22 COVID-19 ADA relief could slightly increase ADA for current year

Budget Changes

4

Total General Fund Ending Fund Balance of \$18,395,598

Change in Total Fund Balance of \$2,478,054 from 2nd Interim

Total Unrestricted General Ending Fund Balance of \$15,004,439

Includes Assignments of \$9,083,656, REU of \$1,500,000

Unappropriated Fund Balance of \$4,420,782

Unrestricted Contributions of \$1,172,171 to the following programs:

- Deferred Maintenance \$200,000
- JCM Alternative Education (LCFF Revenue) \$320,337
- JCM Alternative Education – Supplemental/Concentration (LCFF) \$217,080
- Special Education (JCM RSP Teacher, JCM Psych Services, Mandate Block Grant) \$112,509
- Restricted Maintenance Program \$319,245
- Academic Decathlon \$3,000

Reserve 13.82%

Fiscal Year 2022-23 Budget

5

- ▶ Negotiations Status for 2022-23
 - ▶ Certificated Staff (KTA) – Settled for 2022-23
 - ▶ Classified Staff – Settled for 2022-23
 - ▶ Unrepresented Staff – Will receive an Increase for 2022-23
- ▶ Court Schools – Proposing a small increase in ADA and funding increase due to COLA of 6.56%
- ▶ Special Education – 2022-23 base rate per pupil increase from \$715 to \$820, state will calculate funding based on each LEA and distribute funding through SELPA

Local Control Funding Formula

6

- ▶ Statutory COLA is 6.56% for 2022-23 with an additional \$2.1B allocated to districts for LCFF base funding increase
- ▶ County Office LCFF funding is proposed to receive an increase of \$175K per district and \$14 per ADA in the 2022-23 Budget. This would be an increase to the Operations Grant of \$2.645M for KCOE

Until the increase in funding is confirmed through state budget adoption we have designated the funding increase. With the increase, LCFF accounts for 23% of total general fund revenues

- ▶ A portion of the LCFF Funding is generated through Education Protection Account (EPA) revenues (Prop 30 & 55) - \$494,234 in funding is projected but amount may increase and fluctuates from year to year

LCFF Funding for KCOE

7

| County Operations Grant | | | | | |
|--|--------|------------|----------------|------------|--------------|
| | ADA | Rate | Countywide ADA | Funding | Totals |
| COE ADA Grant | 30,000 | \$ 100.00 | 26,462.36 | | \$ 2,646,236 |
| District Allowance Grant | | \$ 309,317 | 13 Districts | | \$ 4,021,121 |
| Operations Base Grant | | | | | \$ 805,906 |
| County Operations Grant Total | | | | | \$ 7,473,263 |
| Pupil Driven Grants | | | | | |
| Grant Type | | Rate | Program ADA | Funding | Totals |
| Court School Grant | | | | | |
| Base Grant | \$ | 13,783 | 30.00 | \$ 413,490 | |
| Supplemental (35%) | \$ | 4,824 | | | |
| Estimated ELL / FRM % | | 100.00% | 30.00 | \$ 144,720 | |
| Concentration | | 50.00% | 15.00 | \$ 72,360 | |
| Pupil Driven Grants Total | | | | | \$ 630,570 |
| Total LCFF Target Entitlement | | | | | \$ 8,103,833 |
| LCAP Funding | | | | | \$ 288,637 |
| Differentiated Assistance | | | | | \$ 700,000 |
| Total Local Control Funding Formula Grant | | | | | \$ 9,092,470 |

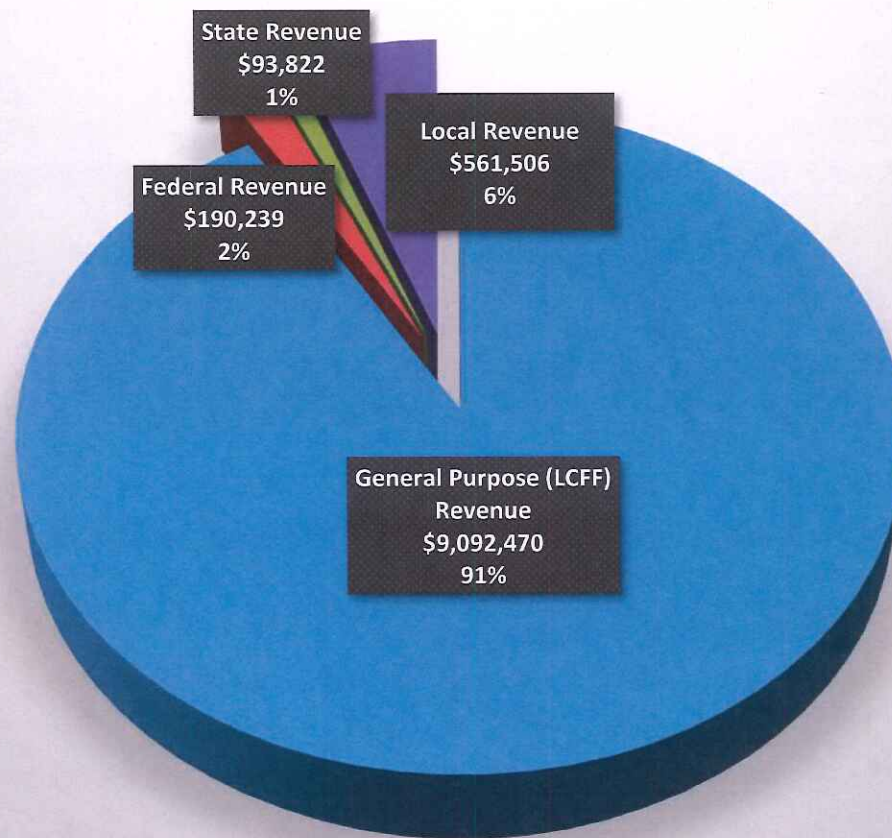
Total General Fund

| | Unrestricted | Restricted | Total |
|--|---------------------|----------------------|---------------------|
| BEGINNING BALANCE | | | |
| Net Beginning Balance | 11,029,567 | 4,866,434 | \$15,896,001 |
| REVENUES | | | |
| LCFF Sources | 9,092,470 | 1,269,861 | \$10,362,331 |
| Federal Revenues | 190,239 | 6,587,940 | \$6,778,179 |
| Other State Revenues | 93,822 | 3,747,350 | \$3,841,172 |
| Other Local Revenues | 901,503 | 23,456,320 | \$24,357,823 |
| Total Revenues | 10,278,034 | 35,061,472 | \$45,339,506 |
| EXPENDITURES | | | |
| Certificated Salaries | 1,639,794 | 9,990,329 | \$11,630,123 |
| Classified Salaries | 3,111,949 | 9,289,999 | \$12,401,948 |
| Employee Benefits | 2,070,761 | 9,532,291 | \$11,603,052 |
| Books and Supplies | 285,540 | 1,221,469 | \$1,507,010 |
| Services, Other Oper Exp | 884,434 | 4,177,360 | \$5,061,795 |
| Capital Outlay | 78,300 | 192,000 | \$270,300 |
| Other Outgo(excl. 7300's) | 296,783 | 25,000 | \$321,783 |
| Direct/Indirect Support | (2,593,632) | 2,444,445 | (\$149,188) |
| Total Expenditures | \$5,773,929 | \$36,872,893 | \$42,646,823 |
| OTHER FINANCING SOURCES/USES | | | |
| Transfers | | | |
| Transfers In | - | - | \$0 |
| Transfers Out | 189,236.00 | 3,850.00 | \$193,086 |
| Other Sources/Uses | - | - | |
| Sources | - | - | \$0 |
| Uses | - | - | \$0 |
| Contributions | (339,997) | 339,997 | - |
| Total, Other Financing Sources/Uses | (\$529,233) | \$336,147 | (\$193,086) |
| NET INCREASE (DECREASE) IN FUND BALANCE | \$3,974,871 | (\$1,475,275) | \$2,499,597 |
| ENDING FUND BALANCE | \$15,004,439 | \$3,391,160 | \$18,395,598 |

Unrestricted Revenue

9

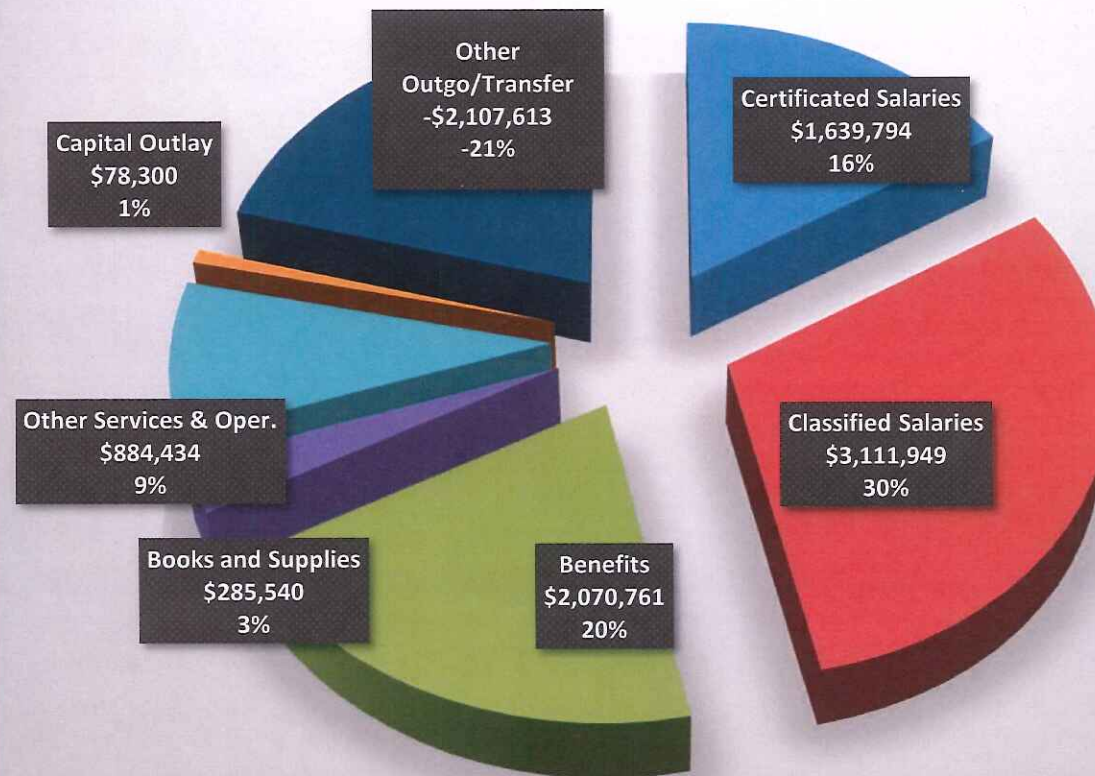
**General Fund Unrestricted Revenue
2022-23 Budget**



Unrestricted Expenditures

10

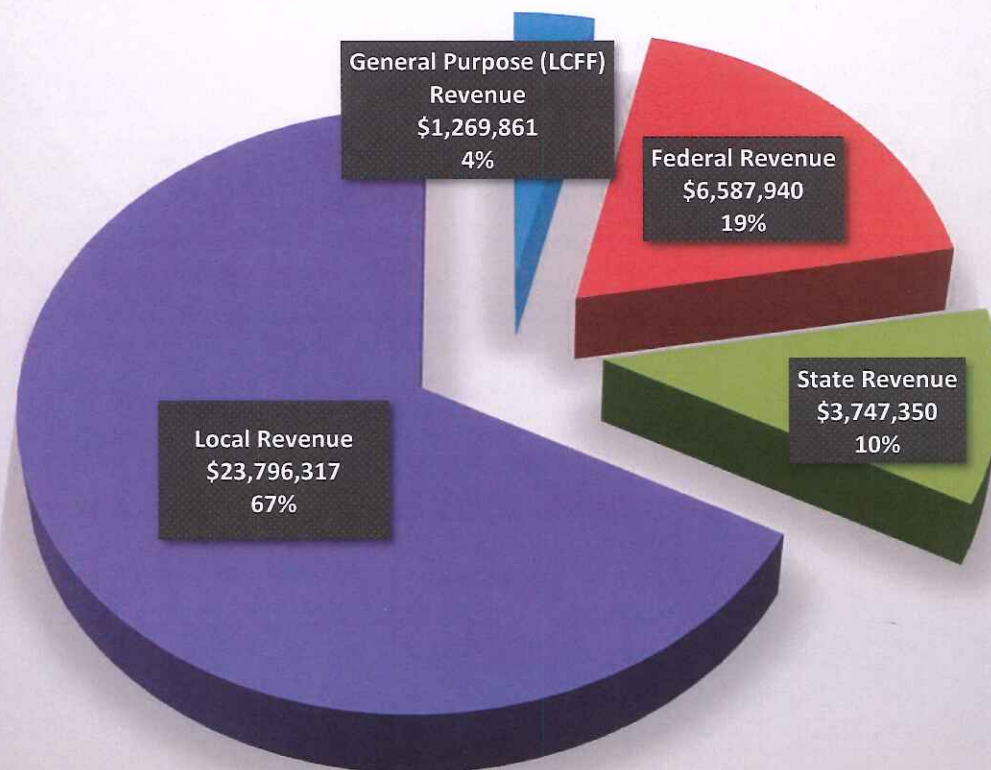
General Fund Unrestricted Expenditures
2022-23 Budget



Restricted Revenue

11

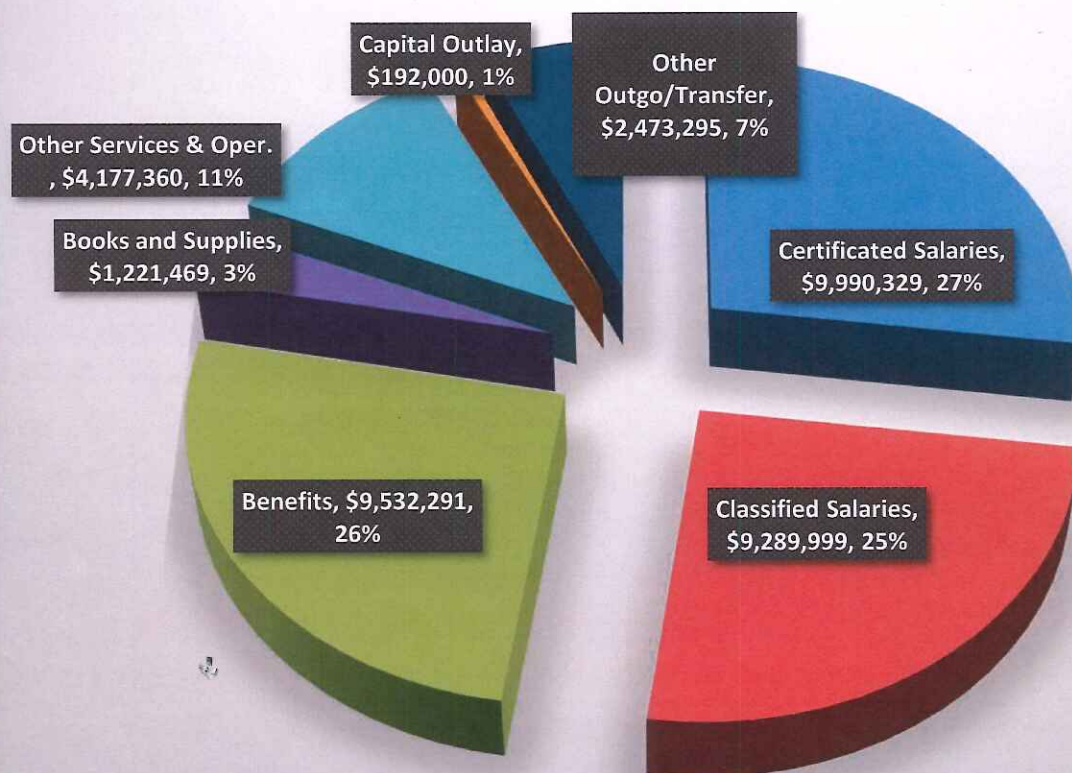
**General Fund Restricted Revenue
2022-23 Budget**



Restricted Expenditures

12

**General Fund Restricted Expenditures
2022-23 Budget**



Total General Fund Multi-Year Projection

| Multi-Year Projection | 2022-23 Budget | 2023-24 Budget | 2024-25 Budget |
|--|-------------------|-------------------|-------------------|
| Revenue | | | |
| LCFF Sources | 10,362,331 | 10,813,846 | 11,169,374 |
| Federal Revenue | 6,778,179 | 5,594,642 | 5,285,974 |
| State Revenue | 3,841,172 | 2,896,229 | 2,929,654 |
| Local Revenue | 24,357,823 | 25,615,218 | 26,097,559 |
| Other Financing Sources | 0 | 0 | 0 |
| Total Revenue | 45,339,506 | 44,919,935 | 45,482,561 |
| Expenditures | | | |
| Certificated Salaries | 11,630,123 | 11,569,584 | 11,694,690 |
| Classified Salaries | 12,401,948 | 12,586,953 | 12,772,845 |
| Benefits | 11,603,052 | 11,653,932 | 11,727,441 |
| Books and Supplies | 1,507,010 | 1,375,729 | 1,389,487 |
| Other Services & Oper. Expenses | 5,061,795 | 3,725,850 | 3,763,106 |
| Capital Outlay | 270,300 | 270,300 | 270,300 |
| Other Outgo | 321,783 | 321,783 | 321,783 |
| Transfer of Indirect | (149,188) | (152,917) | (156,740) |
| Other Financing Uses | 193,086 | 193,086 | 193,086 |
| Total Expenditures | 42,839,909 | 41,544,300 | 41,975,998 |
| Net Increase/(Decrease) in Fund Balance | 2,499,597 | 3,375,635 | 3,506,563 |
| Beginning Balance | 15,896,001 | 18,395,598 | 21,771,233 |
| Ending Balance | 18,395,598 | 21,771,233 | 25,277,796 |
| Revolving/Stores/Prepays | 1,800 | 1,800 | 1,800 |
| Assigned Balances | 9,081,856 | 12,096,195 | 15,108,690 |
| Reserve for Economic Uncertainty (3%) | 1,500,000 | 1,500,000 | 1,500,000 |
| Restricted Programs | 3,391,160 | 2,399,838 | 1,238,201 |
| Unappropriated Fund Balance | 4,420,782 | 5,773,400 | 7,429,105 |
| <i>Total Available Reserve Percentage</i> | 13.82% | 17.51% | 21.27% |

Fund Information

14

All Funds for KCOE

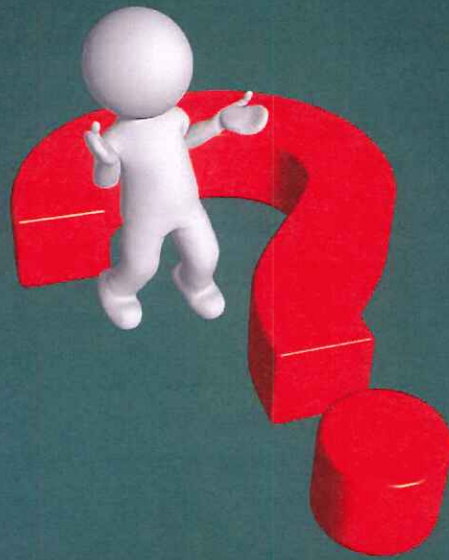
| Fund Number and Description | | Beginning Balance | Revenues | Expenditures | Other Financing Uses/Sources | Projected Fund Balance June 30, 2022 |
|-----------------------------|---|-------------------|--------------|--------------|------------------------------|--------------------------------------|
| 0100 | General Fund - Total | \$15,896,001 | \$45,339,506 | \$42,646,823 | (\$193,086) | \$18,395,598 |
| | General Fund - Unrestricted | \$11,029,567 | \$10,278,034 | \$5,773,929 | (\$529,233) | \$15,004,439 |
| | General Fund - Restricted | \$4,866,434 | \$35,061,472 | \$36,872,893 | \$336,147 | \$3,391,160 |
| 1200 | Child Development | \$696,632 | \$2,227,892 | \$2,325,170 | \$0 | \$599,354 |
| 1700 | Special Reserve for Other Than Capital Outlay | \$2,383,546 | \$26,000 | \$0 | \$0 | \$2,409,546 |
| 7300 | Foundation Funds | \$36,152 | \$4,295 | \$5,100 | \$0 | \$35,347 |

Criteria and Standards

15

- The adopted budget was developed using state-adopted Criteria and Standards
- Criteria and Standards Outside State Prescribed Variances
 - County Operations ADA
 - LCFF Funding
 - Salaries & Benefits
 - Other Revenue & Expenditures
 - Contributions
- Balanced budget in the budget year and two subsequent years with an expected increase in unappropriated fund balance in all three years
- Budget includes expenses necessary to implement the LCAP

Questions



KINGS COUNTY OFFICE OF EDUCATION

GENERAL FUND RESOURCE ANALYSIS

FISCAL YEAR 2022-2023 - BUDGET

| WORKING BUDGET | | | | | | | |
|----------------|--------------------------------------|------------|------------|------------|-----------|------------|--------------|
| RESOURCE | DESCRIPTION | BEG BAL | REVENUE | EXPENSE | SUR/(DEF) | END BAL | CONTRIBUTION |
| 0000 | UNRESTRICTED | 9,836,959 | 8,642,915 | 4,746,719 | 3,896,197 | 13,733,156 | (1,172,171) |
| 0020 | OTHER UNRESTRICTED | 209,951 | | 2,050 | (2,050) | 207,901 | |
| 0097 | SAFETY CREDITS | 23,745 | 17,311 | 13,000 | 4,311 | 28,056 | |
| 0303 | TIER III DEFERRED MAINTENANCE | 1,199,421 | 200,000 | 85,000 | 115,000 | 1,314,421 | 200,000 |
| 0330 | ALT ED | (338,531) | 320,337 | 350,883 | (30,546) | (369,077) | 320,337 |
| 0332 | LCFF SUPPLEMENTAL/CONC | (1,200) | 217,080 | 217,080 | 0 | (1,200) | 217,080 |
| 1100 | STATE LOTTERY | 99,221 | 46,160 | 54,200 | (8,040) | 91,181 | |
| 1400 | EDUCATION PROTECTION AC | | 494,234 | 494,234 | 0 | 0 | |
| SUBTOTAL | UNRESTRICTED | 11,029,567 | 9,938,037 | 5,963,165 | 3,974,871 | 15,004,439 | |
| 3010 | IASA - TITLE 1 BASIC GRANTS | | 137,300 | 137,300 | 0 | 0 | |
| 3025 | IASA - TITLE 1 N&D | | 141,190 | 141,190 | 0 | 0 | |
| 3183 | ESSA: SCHOOL IMPROVEMENT | | 81,439 | 81,439 | 0 | 0 | |
| 3212 | ESSER II - ELEMENTARY & SECONDARY S | | 79,322 | 79,322 | 0 | 0 | |
| 3213 | ESSER III - ELEMENTARY & SECONDARY S | | 238,830 | 238,830 | 0 | 0 | |
| 3214 | ESSER III - ELEMENTARY & SECONDARY S | | 141,480 | 141,480 | 0 | 0 | |
| 3305 | SPED: ARP IDEA Part B | | 932,866 | 932,866 | 0 | 0 | |
| 3310 | SPECIAL ED IDEA | | 4,215,773 | 4,215,773 | 0 | 0 | |
| 3315 | SPECIAL ED IDEA PRESCHOOL | | 114,979 | 114,979 | 0 | 0 | |
| 3326 | SPECIAL ED IDEA PRESCHOOL | | 18,000 | 18,000 | 0 | 0 | |
| 3327 | SPECIAL ED IDEA MENTAL H | | 3,333 | 3,333 | 0 | 0 | |
| 3345 | SPECIAL ED IDEA PRESCHOOL | | 1,000 | 1,000 | 0 | 0 | |
| 3385 | SPECIAL ED IDEA EARLY IN | | 35,989 | 35,989 | 0 | 0 | |
| 3395 | SP ED - ALTERNATIVE DISPUTE | | 88,158 | 88,158 | 0 | 0 | |
| 3410 | DEPT REHAB WORK II | | 215,833 | 215,833 | 0 | 0 | |
| 4035 | TITLE II NCLB A TEACHER | | 11,944 | 11,944 | 0 | 0 | |
| 4204 | NCLB TITLE III A | | 16,727 | 16,727 | 0 | 0 | |
| 5630 | HOMELESS CHILDREN | | 75,000 | 75,000 | 0 | 0 | |
| 5632 | AMERICAN RESCUE PLAN-HOMELESS CH | | 26,335 | 26,335 | 0 | 0 | |
| 6010 | AFTER SCHOOL EDUCATION | | 637,528 | 637,528 | 0 | 0 | |
| 6230 | CALIFORNIA CLEAN ENERGY | 10 | | | 0 | 10 | |
| 6266 | EDUCATOR EFFECTIVENESS | 524,615 | | 181,051 | (181,051) | 343,564 | |
| 6300 | LOTTERY INSTRUCTIONAL | 15,419 | 16,516 | 11,600 | 4,916 | 20,335 | |
| 6360 | HANDICAPPED ROP | 8,690 | | | | 8,690 | |
| 6371 | CALWORKS FOR ROCP | 11,699 | | | 0 | 11,699 | |
| 6388 | STRONG WORKFORCE PROGRAM | | 818,847 | 818,847 | 0 | 0 | |
| 6500 | SPECIAL EDUCATION | 60,588 | 19,118,507 | 19,105,388 | 13,120 | 73,707 | 80,307 |
| 6510 | SPECIAL ED EARLY | | 333,415 | 333,415 | 0 | 0 | |
| 6520 | SPECIAL ED PROJECT WORK | | 181,100 | 181,100 | 0 | 0 | |
| 6536 | SPECIAL ED: DISPUTE PREVE | 152,944 | | 152,944 | (152,944) | 0 | |
| 6537 | SPECIAL ED: LEARNING RECC | 425,537 | | 425,537 | (425,537) | 0 | |
| 6546 | MENTAL HEALTH-RELATED SI | 30,366 | 32,202 | 32,202 | 0 | 30,366 | 32,202 |
| 6680 | CIG / TOBACCO | | 37,500 | 37,500 | 0 | 0 | |
| 6685 | TOBACCO-USE PREVENTION | | 37,500 | 37,500 | 0 | 0 | |
| 7366 | FOSTER YOUTH SERVICES | | 313,841 | 313,841 | 0 | 0 | 103 |

KINGS COUNTY OFFICE OF EDUCATION

GENERAL FUND RESOURCE ANALYSIS

FISCAL YEAR 2022-2023 - BUDGET

| WORKING BUDGET | | | | | | | |
|----------------|-----------------------------------|------------|-------------|-------------|-------------|------------|--------------|
| RESOURCE | DESCRIPTION | BEG BAL | REVENUE | EXPENSE | SUR/(DEF) | END BAL | CONTRIBUTION |
| 7368 | DIRECT SERVICES FOR FOSTER YOUTH | | 96,084 | 96,084 | 0 | 0 | |
| 7388 | SB 117 COVID-19 LEA RESPOI | 3,421 | | 3,421 | (3,421) | 0 | |
| 7415 | CLASSIFIED SCHOOL EMPLOYEE SUMME | | 138,869 | 138,869 | 0 | 0 | |
| 7422 | IN-PERSON INSTRUCTION (IPI) GRANT | | 126,919 | 126,919 | 0 | 0 | |
| 7430 | COVID MITIGATION FOR COUI | 128,262 | | 128,262 | (128,262) | 0 | |
| 7690 | STRS ON-BEHALF PENSION | | 1,009,232 | 1,009,232 | 0 | 0 | |
| 8150 | RESTRICTED MAINTENANCE | | 319,245 | 319,245 | 0 | 0 | 319,245 |
| 9001 | RESTRICTED DONATIONS | 242,343 | 21,125 | 27,095 | (5,970) | 236,373 | 3,000 |
| 9003 | NPS | 175,548 | 409,862 | 393,100 | 16,762 | 192,310 | |
| 9007 | RESTRICTED I.S. | 1,081,291 | 2,539,687 | 2,936,530 | (396,843) | 684,448 | |
| 9010 | OTHER LOCAL | | 12,442 | 12,442 | 0 | 0 | |
| 9013 | KROP | 3,005 | 5,444 | 5,444 | 0 | 3,005 | |
| 9019 | OTHER LOCAL RESTRICTED | 775,701 | 958,993 | 1,192,227 | (233,234) | 542,467 | |
| 9050 | LOCAL RESTRICTED CURRICU | 480,654 | 831,113 | 1,078,752 | (247,639) | 233,015 | |
| 9062 | COMMUNITY DEVELOP FUND | 49,540 | 30,000 | | 30,000 | 79,540 | |
| 9090 | CVRC CONTRACTS | 696,802 | 800,000 | 565,171 | 234,829 | 931,631 | |
| SUBTOTAL | RESTRICTED | 4,866,434 | 35,401,469 | 36,876,743 | (1,475,274) | 3,391,160 | |
| | TOTALS | 15,896,001 | 45,339,506 | 42,839,909 | 2,499,597 | 18,395,598 | 0 |
| FUND | | | | | | | |
| 1000 | SPECIAL ED PASS-THROUGH | | 20,543,403 | 20,543,403 | 0 | 0 | |
| 1200 | CHILD DEVELOPMENT FUND | 696,632 | 2,227,892 | 2,325,170 | (97,278) | 599,354 | |
| 1700 | SPECIAL RESERVE | 2,383,546 | 26,000 | | 26,000 | 2,409,546 | |
| 7300 | FOUNDATION - PIONEER | 21,242 | 4,050 | 4,500 | (450) | 20,792 | |
| 7310 | FOUNDATION - LASEK | 12,981 | 225 | 500 | (275) | 12,706 | |
| 7320 | FOUNDATION - BILLINGSLEY | 1,929 | 20 | 100 | (80) | 1,849 | |
| 7600 | VOLUNTARY DEDUCTIONS | 0 | 14,038,817 | 14,038,817 | 0 | 0 | |
| 7610 | PR CLEARANCE FUND | | 136,241,008 | 136,241,008 | 0 | 0 | |
| 7620 | FEDERAL INCOME TAX | | 16,660,808 | 16,660,808 | 0 | 0 | |
| 7630 | SIT | | 6,900,000 | 6,900,000 | 0 | 0 | |
| 7640 | STRS | | 37,761,373 | 37,761,373 | 0 | 0 | |
| 7650 | PERS | 0 | 16,500,000 | 16,500,000 | 0 | 0 | |
| 7660 | FICA | | 7,056,653 | 7,056,653 | 0 | 0 | |
| 7680 | MEDICARE | | 5,523,107 | 5,523,107 | 0 | 0 | |
| 7690 | SDI | | 200,000 | 200,000 | 0 | 0 | |
| | TOTAL OTHER FUNDS | 3,116,331 | 263,683,355 | 263,755,438 | (72,083) | 3,044,248 | |
| | | | | | | | |
| | | | | | | | |

| DescriptionResource CodesObject Codes | | | 2021-22 Estimated 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 | | 5,938,015.00 | 1,269,861.00 | 7,207,876.00 | 9,092,470.00 | 1,269,861.00 | 10,362,331.00 | 43.8% |
| 2) Federal Revenue | 8100-8299 | | 190,239.00 | 5,651,836.80 | 5,842,075.80 | 190,239.00 | 6,587,940.25 | 6,778,179.25 | 16.0% |
| 3) Other State Revenue | 8300-8599 | | 92,386.00 | 9,929,828.78 | 10,022,214.78 | 93,822.00 | 3,747,350.37 | 3,841,172.37 | -61.7% |
| 4) Other Local Revenue | 8600-8799 | | 952,712.84 | 21,113,827.14 | 22,066,539.98 | 901,503.00 | 23,456,320.17 | 24,357,823.17 | 10.4% |
| 5) TOTAL, REVENUES | | | 7,173,352.84 | 37,965,353.72 | 45,138,706.56 | 10,278,034.00 | 35,061,471.79 | 45,339,505.79 | 0.4% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | | 1,323,258.92 | 7,794,037.10 | 9,117,296.02 | 1,639,794.00 | 9,990,329.00 | 11,630,123.00 | 27.6% |
| 2) Classified Salaries | 2000-2999 | | 2,818,549.87 | 8,565,572.77 | 11,384,122.64 | 3,111,949.00 | 9,289,999.00 | 12,401,948.00 | 8.9% |
| 3) Employee Benefits | 3000-3999 | | 1,712,563.38 | 7,878,694.20 | 9,591,257.58 | 2,070,761.00 | 9,532,291.00 | 11,603,052.00 | 21.0% |
| 4) Books and Supplies | 4000-4999 | | 301,561.99 | 1,401,311.05 | 1,702,873.04 | 285,540.42 | 1,221,469.47 | 1,507,009.89 | -11.5% |
| 5) Services and Other Operating Expenditures | 5000-5999 | | 613,256.91 | 5,918,480.65 | 6,531,737.56 | 884,434.30 | 4,177,360.30 | 5,061,794.60 | -22.5% |
| 6) Capital Outlay | 6000-6999 | | 821,929.29 | 3,501,418.16 | 4,323,347.45 | 78,300.00 | 192,000.00 | 270,300.00 | -93.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299 7400-7499 | | 296,783.00 | 26,103.00 | 322,886.00 | 296,783.00 | 25,000.00 | 321,783.00 | -0.3% |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7399 | | (2,220,179.01) | 2,056,885.44 | (163,293.57) | (2,593,632.31) | 2,444,444.68 | (149,187.63) | -8.6% |
| 9) TOTAL, EXPENDITURES | | | 5,667,724.35 | 37,142,502.37 | 42,810,226.72 | 5,773,929.41 | 36,872,893.45 | 42,646,822.86 | -0.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,505,628.49 | 822,851.35 | 2,328,479.84 | 4,504,104.59 | (1,811,421.66) | 2,692,682.93 | 15.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | 8900-8929 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | 7600-7629 | | 189,236.00 | 4,375.00 | 193,611.00 | 189,236.00 | 3,850.00 | 193,086.00 | -0.3% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | 8930-8979 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | 7630-7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | 8980-8999 | | (491,280.66) | 491,280.66 | 0.00 | (339,997.11) | 339,997.11 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (680,516.66) | 486,905.66 | (193,611.00) | (529,233.11) | 336,147.11 | (193,086.00) | -0.3% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 825,111.83 | 1,309,757.01 | 2,134,868.84 | 3,974,871.48 | (1,475,274.55) | 2,499,596.93 | 17.1% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | 9791 | | 10,204,455.29 | 3,587,742.07 | 13,792,197.36 | 11,029,567.12 | 4,881,966.58 | 15,911,533.70 | 15.4% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| b) Audit Adjustments | | 9793 | 0.00 | (15,532.50) | (15,532.50) | 0.00 | (15,532.50) | (15,532.50) | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 10,204,455.29 | 3,572,209.57 | 13,776,664.86 | 11,029,567.12 | 4,866,434.08 | 15,896,001.20 | 15.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 10,204,455.29 | 3,572,209.57 | 13,776,664.86 | 11,029,567.12 | 4,866,434.08 | 15,896,001.20 | 15.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 11,029,567.12 | 4,881,966.58 | 15,911,533.70 | 15,004,438.60 | 3,391,159.53 | 18,395,598.13 | 15.6% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 1,800.00 | 0.00 | 1,800.00 | 1,800.00 | 0.00 | 1,800.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 4,881,966.58 | 4,881,966.58 | 0.00 | 3,391,159.53 | 3,391,159.53 | -30.5% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 6,251,744.55 | 0.00 | 6,251,744.55 | 9,081,856.31 | 0.00 | 9,081,856.31 | 45.3% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,500,000.00 | 0.00 | 1,500,000.00 | 1,500,000.00 | 0.00 | 1,500,000.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 3,276,022.57 | 0.00 | 3,276,022.57 | 4,420,782.29 | 0.00 | 4,420,782.29 | 34.9% |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) In County Treasury | | 9110 | 0.00 | 0.00 | 0.00 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) In Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | 0.00 | 0.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |

| Description Resource Codes Object Codes | | | 2021-22 Estimated 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) | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 0.00 | 0.00 | 0.00 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | 0.00 | 0.00 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 | | | | | | | | | |
| (G9 + H2) - (I6 + J2) | | | 0.00 | 0.00 | 0.00 | | | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 3,568,819.00 | 0.00 | 3,568,819.00 | 6,584,945.00 | 0.00 | 6,584,945.00 | 84.5% |
| Education Protection Account State Aid - Current Year | | 8012 | 676,275.00 | 0.00 | 676,275.00 | 494,234.00 | 0.00 | 494,234.00 | -26.9% |
| State Aid - Prior Years | | 8019 | (320,370.00) | 0.00 | (320,370.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 24,420.00 | 0.00 | 24,420.00 | 24,420.00 | 0.00 | 24,420.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 2,789,857.00 | 0.00 | 2,789,857.00 | 2,789,857.00 | 0.00 | 2,789,857.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 172,888.00 | 0.00 | 172,888.00 | 172,888.00 | 0.00 | 172,888.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 43,538.00 | 0.00 | 43,538.00 | 43,538.00 | 0.00 | 43,538.00 | 0.0% |
| Supplemental Taxes | | 8044 | 6,491.00 | 0.00 | 6,491.00 | 6,491.00 | 0.00 | 6,491.00 | 0.0% |

| Description Resource Codes Object Codes | | | 2021-22 Estimated Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|---|-----------|------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Education Revenue Augmentation | | | | | | | | | |
| Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 245,958.00 | 0.00 | 245,958.00 | 245,958.00 | 0.00 | 245,958.00 | 0.0% |
| Penalties and Interest from | | | | | | | | | |
| Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Receipt from Co. Board of Sup. | | 8070 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 7,207,876.00 | 0.00 | 7,207,876.00 | 10,362,331.00 | 0.00 | 10,362,331.00 | 43.8% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - | | | | | | | | | |
| Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - | | | | | | | | | |
| Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | (1,269,861.00) | 1,269,861.00 | 0.00 | (1,269,861.00) | 1,269,861.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 5,938,015.00 | 1,269,861.00 | 7,207,876.00 | 9,092,470.00 | 1,269,861.00 | 10,362,331.00 | 43.8% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 190,239.00 | 0.00 | 190,239.00 | 190,239.00 | 0.00 | 190,239.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 4,215,773.00 | 4,215,773.00 | 0.00 | 4,215,773.00 | 4,215,773.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 207,902.00 | 207,902.00 | 0.00 | 1,194,325.00 | 1,194,325.00 | 474.5% |
| 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% |
| 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 | 22,896.59 | 22,896.59 | 0.00 | 29,168.54 | 29,168.54 | 27.4% |
| Pass-Through Revenues from | | | | | | | | | |

| Description Resource Codes Object Codes | | | 2021-22 Estimated 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) | |
| Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 182,626.57 | 182,626.57 | | 137,300.28 | 137,300.28 | -24.8% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 170,867.56 | 170,867.56 | | 141,189.54 | 141,189.54 | -17.4% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 12,246.13 | 12,246.13 | | 11,944.35 | 11,944.35 | -2.5% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290 | | 176,898.69 | 176,898.69 | | 156,439.00 | 156,439.00 | -11.6% |
| Career and Technical Education | 3500-3599 | 8290 | | 20,000.00 | 20,000.00 | | 0.00 | 0.00 | -100.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 642,626.26 | 642,626.26 | 0.00 | 701,800.54 | 701,800.54 | 9.2% |
| TOTAL, FEDERAL REVENUE | | | 190,239.00 | 5,651,836.80 | 5,842,075.80 | 190,239.00 | 6,587,940.25 | 6,778,179.25 | 16.0% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement | | | | | | | | | |
| Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | (22.00) | (22.00) | | 0.00 | 0.00 | -100.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 333,415.00 | 333,415.00 | 0.00 | 333,415.00 | 333,415.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 35,661.00 | 0.00 | 35,661.00 | 37,562.00 | 0.00 | 37,562.00 | 5.3% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 46,625.00 | 16,456.00 | 63,081.00 | 46,160.00 | 16,516.00 | 62,676.00 | -0.6% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | | | | | | | |
| State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | | | 2021-22 Estimated 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) | |
| After School Education and Safety (ASES) | 6010 | 8590 | | 778,696.41 | 778,696.41 | | 637,528.17 | 637,528.17 | -18.1% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6680, 6685, 6690, 6695 | 8590 | | 75,000.00 | 75,000.00 | | 75,000.00 | 75,000.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 10,100.00 | 8,726,283.37 | 8,736,383.37 | 10,100.00 | 2,684,891.20 | 2,694,991.20 | -69.2% |
| TOTAL, OTHER STATE REVENUE | | | 92,386.00 | 9,929,828.78 | 10,022,214.78 | 93,822.00 | 3,747,350.37 | 3,841,172.37 | -61.7% |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 34,992.81 | 34,992.81 | 0.00 | 30,000.00 | 30,000.00 | -14.3% |
| Penalties and Interest from Delinquent Non-LCFF | | | | | | | | | |
| Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 90,000.00 | 5,300.00 | 95,300.00 | 90,000.00 | 300.00 | 90,300.00 | -5.2% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated 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) | |
| Net Increase (Decrease) in the Fair Value | | | | | | | | | |
| of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 127,190.00 | 2,916,253.00 | 3,043,443.00 | 115,600.00 | 2,637,134.00 | 2,752,734.00 | -9.6% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 68,000.00 | 1,027,890.76 | 1,095,890.76 | 68,000.00 | 1,067,061.02 | 1,135,061.02 | 3.6% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF | | | | | | | | | |
| (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From | | | | | | | | | |
| Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 437,808.84 | 2,129,778.01 | 2,567,586.85 | 373,761.00 | 1,953,486.00 | 2,327,247.00 | -9.4% |
| Tuition | | 8710 | 229,714.00 | 6,387,587.32 | 6,617,301.32 | 254,142.00 | 7,608,228.15 | 7,862,370.15 | 18.8% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 8,610,912.00 | 8,610,912.00 | | 10,160,111.00 | 10,160,111.00 | 18.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 1,113.24 | 1,113.24 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 952,712.84 | 21,113,827.14 | 22,066,539.98 | 901,503.00 | 23,456,320.17 | 24,357,823.17 | 10.4% |
| TOTAL, REVENUES | | | 7,173,352.84 | 37,965,353.72 | 45,138,706.56 | 10,278,034.00 | 35,061,471.79 | 45,339,505.79 | 0.4% |
| CERTIFICATED SALARIES | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Certificated Teachers' Salaries | | 1100 | 229,774.20 | 3,904,916.50 | 4,134,690.70 | 215,924.00 | 4,713,346.00 | 4,929,270.00 | 19.2% |
| Certificated Pupil Support Salaries | | 1200 | 98,496.72 | 1,484,735.75 | 1,583,232.47 | 193,210.00 | 2,581,886.00 | 2,775,096.00 | 75.3% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 994,988.00 | 2,148,357.85 | 3,143,345.85 | 1,230,660.00 | 2,421,551.00 | 3,652,211.00 | 16.2% |
| Other Certificated Salaries | | 1900 | 0.00 | 256,027.00 | 256,027.00 | 0.00 | 273,546.00 | 273,546.00 | 6.8% |
| TOTAL, CERTIFICATED SALARIES | | | 1,323,258.92 | 7,794,037.10 | 9,117,296.02 | 1,639,794.00 | 9,990,329.00 | 11,630,123.00 | 27.6% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 356,798.24 | 356,798.24 | 0.00 | 379,910.90 | 379,910.90 | 6.5% |
| Classified Support Salaries | | 2200 | 604,778.87 | 5,958,490.40 | 6,563,269.27 | 696,871.00 | 6,618,634.27 | 7,315,505.27 | 11.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 679,593.00 | 246,743.00 | 926,336.00 | 727,719.00 | 255,303.00 | 983,022.00 | 6.1% |
| Clerical, Technical and Office Salaries | | 2400 | 1,480,800.00 | 1,447,633.80 | 2,928,433.80 | 1,631,654.00 | 1,447,326.60 | 3,078,980.60 | 5.1% |
| Other Classified Salaries | | 2900 | 53,378.00 | 555,907.33 | 609,285.33 | 55,705.00 | 588,824.23 | 644,529.23 | 5.8% |
| TOTAL, CLASSIFIED SALARIES | | | 2,818,549.87 | 8,565,572.77 | 11,384,122.64 | 3,111,949.00 | 9,289,999.00 | 12,401,948.00 | 8.9% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 223,718.60 | 2,176,045.11 | 2,399,763.71 | 318,856.00 | 2,779,392.00 | 3,098,248.00 | 29.1% |
| PERS | | 3201-3202 | 633,540.77 | 2,017,671.76 | 2,651,212.53 | 772,282.00 | 2,427,986.00 | 3,200,268.00 | 20.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 62,190.41 | 248,954.28 | 311,144.69 | 70,975.00 | 289,938.00 | 360,913.00 | 16.0% |
| Health and Welfare Benefits | | 3401-3402 | 583,369.00 | 2,656,435.40 | 3,239,804.40 | 633,007.00 | 2,974,113.00 | 3,607,120.00 | 11.3% |
| Unemployment Insurance | | 3501-3502 | 29,752.82 | 81,032.41 | 110,785.23 | 32,729.00 | 95,499.00 | 128,228.00 | 15.7% |
| Workers' Compensation | | 3601-3602 | 112,827.78 | 442,963.18 | 555,790.96 | 166,800.00 | 661,790.00 | 828,590.00 | 49.1% |
| OPEB, Allocated | | 3701-3702 | 67,064.00 | 255,592.06 | 322,656.06 | 76,012.00 | 303,573.00 | 379,585.00 | 17.6% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 100.00 | 0.00 | 100.00 | 100.00 | 0.00 | 100.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,712,563.38 | 7,878,694.20 | 9,591,257.58 | 2,070,761.00 | 9,532,291.00 | 11,603,052.00 | 21.0% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 64,000.49 | 64,000.49 | 0.00 | 10,000.00 | 10,000.00 | -84.4% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 34,500.00 | 34,500.00 | New |
| Materials and Supplies | | 4300 | 233,117.46 | 1,084,093.25 | 1,317,210.71 | 232,552.42 | 947,415.55 | 1,179,967.97 | -10.4% |
| Noncapitalized Equipment | | 4400 | 68,444.53 | 253,166.35 | 321,610.88 | 52,988.00 | 229,053.92 | 282,041.92 | -12.3% |
| Food | | 4700 | 0.00 | 50.96 | 50.96 | 0.00 | 500.00 | 500.00 | 881.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 301,561.99 | 1,401,311.05 | 1,702,873.04 | 285,540.42 | 1,221,469.47 | 1,507,009.89 | -11.5% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 2,327,630.66 | 2,327,630.66 | 0.00 | 1,136,620.11 | 1,136,620.11 | -51.2% |
| Travel and Conferences | | 5200 | 88,801.27 | 266,049.62 | 354,850.89 | 92,630.00 | 424,893.05 | 517,523.05 | 45.8% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated 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) | |
| Dues and Memberships | | 5300 | 54,421.67 | 11,986.76 | 66,408.43 | 54,574.00 | 9,808.42 | 64,382.42 | -3.1% |
| Insurance | | 5400 - 5450 | 70,298.00 | 5,184.60 | 75,482.60 | 75,000.00 | 5,187.00 | 80,187.00 | 6.2% |
| Operations and Housekeeping Services | | 5500 | 278,400.00 | 3,500.00 | 281,900.00 | 278,550.00 | 3,500.00 | 282,050.00 | 0.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 160,574.54 | 384,439.30 | 545,013.84 | 170,831.00 | 389,028.15 | 559,859.15 | 2.7% |
| Transfers of Direct Costs | | 5710 | (656,884.09) | 656,884.09 | 0.00 | (636,157.16) | 636,157.16 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (42,661.16) | 0.00 | (42,661.16) | (37,409.00) | 0.00 | (37,409.00) | -12.3% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 583,996.60 | 2,184,666.66 | 2,768,663.26 | 805,612.22 | 1,524,191.29 | 2,329,803.51 | -15.9% |
| Communications | | 5900 | 76,310.08 | 78,138.96 | 154,449.04 | 80,803.24 | 47,975.12 | 128,778.36 | -16.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 613,256.91 | 5,918,480.65 | 6,531,737.56 | 884,434.30 | 4,177,360.30 | 5,061,794.60 | -22.5% |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 296,208.67 | 296,208.67 | 0.00 | 0.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 732,467.96 | 2,872,537.00 | 3,605,004.96 | 0.00 | 0.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 89,461.33 | 332,672.49 | 422,133.82 | 78,300.00 | 192,000.00 | 270,300.00 | -36.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 821,929.29 | 3,501,418.16 | 4,323,347.45 | 78,300.00 | 192,000.00 | 270,300.00 | -93.7% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 26,103.00 | 26,103.00 | 0.00 | 25,000.00 | 25,000.00 | -4.2% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated 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) | |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 51,946.00 | 0.00 | 51,946.00 | 43,613.00 | 0.00 | 43,613.00 | -16.0% |
| Other Debt Service - Principal | | 7439 | 244,837.00 | 0.00 | 244,837.00 | 253,170.00 | 0.00 | 253,170.00 | 3.4% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 296,783.00 | 26,103.00 | 322,886.00 | 296,783.00 | 25,000.00 | 321,783.00 | -0.3% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (2,056,885.45) | 2,056,885.44 | (.01) | (2,444,444.68) | 2,444,444.68 | 0.00 | -100.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (163,293.56) | 0.00 | (163,293.56) | (149,187.63) | 0.00 | (149,187.63) | -8.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (2,220,179.01) | 2,056,885.44 | (163,293.57) | (2,593,632.31) | 2,444,444.68 | (149,187.63) | -8.6% |
| TOTAL, EXPENDITURES | | | 5,667,724.35 | 37,142,502.37 | 42,810,226.72 | 5,773,929.41 | 36,872,893.45 | 42,646,822.86 | -0.4% |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 189,236.00 | 0.00 | 189,236.00 | 189,236.00 | 0.00 | 189,236.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated 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) | |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 4,375.00 | 4,375.00 | 0.00 | 3,850.00 | 3,850.00 | -12.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 189,236.00 | 4,375.00 | 193,611.00 | 189,236.00 | 3,850.00 | 193,086.00 | -0.3% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 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% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (600,833.66) | 600,833.66 | 0.00 | (434,754.11) | 434,754.11 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 109,553.00 | (109,553.00) | 0.00 | 94,757.00 | (94,757.00) | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (491,280.66) | 491,280.66 | 0.00 | (339,997.11) | 339,997.11 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | | |
| (a - b + c - d + e) | | | (680,516.66) | 486,905.66 | (193,611.00) | (529,233.11) | 336,147.11 | (193,086.00) | -0.3% |

| | | | 2021-22 Estimated 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) | |
| Description | Function Codes | Object Codes | | | | | | | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 5,938,015.00 | 1,269,861.00 | 7,207,876.00 | 9,092,470.00 | 1,269,861.00 | 10,362,331.00 | 43.8% |
| 2) Federal Revenue | | 8100-8299 | 190,239.00 | 5,651,836.80 | 5,842,075.80 | 190,239.00 | 6,587,940.25 | 6,778,179.25 | 16.0% |
| 3) Other State Revenue | | 8300-8599 | 92,386.00 | 9,929,828.78 | 10,022,214.78 | 93,822.00 | 3,747,350.37 | 3,841,172.37 | -61.7% |
| 4) Other Local Revenue | | 8600-8799 | 952,712.84 | 21,113,827.14 | 22,066,539.98 | 901,503.00 | 23,456,320.17 | 24,357,823.17 | 10.4% |
| 5) TOTAL, REVENUES | | | 7,173,352.84 | 37,965,353.72 | 45,138,706.56 | 10,278,034.00 | 35,061,471.79 | 45,339,505.79 | 0.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | Except 7600-7699 | 421,699.57 | 8,375,489.84 | 8,797,189.41 | 436,203.64 | 9,652,011.74 | 10,088,215.38 | 14.7% |
| 2) Instruction - Related Services | 2000-2999 | | 1,078,328.74 | 5,213,993.66 | 6,292,322.40 | 1,376,579.24 | 5,818,065.15 | 7,194,644.39 | 14.3% |
| 3) Pupil Services | 3000-3999 | | 355,933.01 | 12,495,404.67 | 12,851,337.68 | 517,170.00 | 13,859,839.94 | 14,377,009.94 | 11.9% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 1,187,349.94 | 1,187,349.94 | 0.00 | 821,330.78 | 821,330.78 | -30.8% |
| 5) Community Services | 5000-5999 | | 208.50 | 310,487.53 | 310,696.03 | 0.00 | 438,756.69 | 438,756.69 | 41.2% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 2,109,332.61 | 4,893,057.22 | 7,002,389.83 | 2,350,606.42 | 5,241,759.43 | 7,592,365.85 | 8.4% |
| 8) Plant Services | 8000-8999 | | 1,405,438.92 | 4,640,616.51 | 6,046,055.43 | 796,587.11 | 1,016,129.72 | 1,812,716.83 | -70.0% |
| 9) Other Outgo | 9000-9999 | | 296,783.00 | 26,103.00 | 322,886.00 | 296,783.00 | 25,000.00 | 321,783.00 | -0.3% |
| 10) TOTAL, EXPENDITURES | | | 5,667,724.35 | 37,142,502.37 | 42,810,226.72 | 5,773,929.41 | 36,872,893.45 | 42,646,822.86 | -0.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 1,505,628.49 | 822,851.35 | 2,328,479.84 | 4,504,104.59 | (1,811,421.66) | 2,692,682.93 | 15.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 189,236.00 | 4,375.00 | 193,611.00 | 189,236.00 | 3,850.00 | 193,086.00 | -0.3% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (491,280.66) | 491,280.66 | 0.00 | (339,997.11) | 339,997.11 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (680,516.66) | 486,905.66 | (193,611.00) | (529,233.11) | 336,147.11 | (193,086.00) | -0.3% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 825,111.83 | 1,309,757.01 | 2,134,868.84 | 3,974,871.48 | (1,475,274.55) | 2,499,596.93 | 17.1% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 10,204,455.29 | 3,587,742.07 | 13,792,197.36 | 11,029,567.12 | 4,881,966.58 | 15,911,533.70 | 15.4% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| b) Audit Adjustments | | 9793 | 0.00 | (15,532.50) | (15,532.50) | 0.00 | (15,532.50) | (15,532.50) | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 10,204,455.29 | 3,572,209.57 | 13,776,664.86 | 11,029,567.12 | 4,866,434.08 | 15,896,001.20 | 15.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 10,204,455.29 | 3,572,209.57 | 13,776,664.86 | 11,029,567.12 | 4,866,434.08 | 15,896,001.20 | 15.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 11,029,567.12 | 4,881,966.58 | 15,911,533.70 | 15,004,438.60 | 3,391,159.53 | 18,395,598.13 | 15.6% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 1,800.00 | 0.00 | 1,800.00 | 1,800.00 | 0.00 | 1,800.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 4,881,966.58 | 4,881,966.58 | 0.00 | 3,391,159.53 | 3,391,159.53 | -30.5% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 6,251,744.55 | 0.00 | 6,251,744.55 | 9,081,856.31 | 0.00 | 9,081,856.31 | 45.3% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,500,000.00 | 0.00 | 1,500,000.00 | 1,500,000.00 | 0.00 | 1,500,000.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 3,276,022.57 | 0.00 | 3,276,022.57 | 4,420,782.29 | 0.00 | 4,420,782.29 | 34.9% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|---|------------------------------|-------------------|
| 6230 | California Clean Energy Jobs Act | 9.97 | 9.97 |
| 6266 | Educator Effectiveness, FY 2021-22 | 524,614.53 | 343,563.72 |
| 6300 | Lottery: Instructional Materials | 15,418.70 | 20,334.70 |
| 6360 | Pupils with Disabilities Attending ROC/P | 8,689.59 | 8,689.59 |
| 6371 | CalWORKs for ROCP or Adult Education | 11,699.41 | 11,699.41 |
| 6500 | Special Education | 60,587.60 | 73,707.24 |
| 6536 | Special Ed: Dispute Prevention and Dispute Resolution | 152,944.00 | 0.00 |
| 6537 | Special Ed: Learning Recovery Support | 425,537.30 | 0.00 |
| 6546 | Mental Health-Related Services | 30,366.12 | 30,366.12 |
| 7388 | SB 117 COVID-19 LEA Response Funds | 3,420.83 | 0.00 |
| 7415 | Classified School Employee Summer Assistance Program | .13 | .13 |
| 7430 | COVID Mitigation for Counties | 128,262.00 | 0.00 |
| 9010 | Other Restricted Local | 3,520,416.40 | 2,902,788.65 |
| Total, Restricted Balance | | 4,881,966.58 | 3,391,159.53 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 5,513,308.00 | 5,513,308.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 20,613,463.00 | 15,030,095.00 | -27.1% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 26,126,771.00 | 20,543,403.00 | -21.4% |
| 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 | 26,126,771.00 | 20,543,403.00 | -21.4% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 26,126,771.00 | 20,543,403.00 | -21.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 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% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) In County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) In Banks | | 9120 | 0.00 | | |
| c) In Revolving Cash Account | | 9130 | 0.00 | | |
| d) With Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 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 | | | 0.00 | | |
| 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 | | | |
| 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 | | | | | |
| (G9 + H2) - (I6 + J2) | | | 0.00 | | |
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Pass-Through Revenues from | | | | | |
| Federal Sources | | 8287 | 5,513,308.00 | 5,513,308.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 5,513,308.00 | 5,513,308.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| Special Education Master Plan | | | | | |
| Current Year | 6500 | 8311 | 18,000,000.00 | 13,200,000.00 | -26.7% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | | | |
| State Sources | | 8587 | 2,613,463.00 | 1,830,095.00 | -30.0% |
| TOTAL, OTHER STATE REVENUE | | | 20,613,463.00 | 15,030,095.00 | -27.1% |
| OTHER LOCAL REVENUE | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| Pass-Through Revenues From | | | | | |
| Local Sources | | 8697 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | | 8793 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 26,126,771.00 | 20,543,403.00 | -21.4% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 3,561,160.00 | 2,779,011.00 | -22.0% |
| To County Offices | | 7212 | 4,565,611.00 | 4,564,392.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 10,371,000.00 | 7,605,500.00 | -26.7% |
| To County Offices | 6500 | 7222 | 7,629,000.00 | 5,594,500.00 | -26.7% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 26,126,771.00 | 20,543,403.00 | -21.4% |
| TOTAL, EXPENDITURES | | | 26,126,771.00 | 20,543,403.00 | -21.4% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 5,513,308.00 | 5,513,308.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 20,613,463.00 | 15,030,095.00 | -27.1% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 26,126,771.00 | 20,543,403.00 | -21.4% |
| 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 | 26,126,771.00 | 20,543,403.00 | -21.4% |
| 10) TOTAL, EXPENDITURES | | | 26,126,771.00 | 20,543,403.00 | -21.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|-------------|------------------------------|-------------------|
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 240,074.63 | 186,472.66 | -22.3% |
| 3) Other State Revenue | | 8300-8599 | 1,022,900.34 | 1,022,900.34 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,067,808.15 | 829,263.00 | -22.3% |
| 5) TOTAL, REVENUES | | | 2,330,783.12 | 2,038,656.00 | -12.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 649,325.16 | 655,446.00 | 0.9% |
| 2) Classified Salaries | | 2000-2999 | 457,735.50 | 535,705.00 | 17.0% |
| 3) Employee Benefits | | 3000-3999 | 537,526.03 | 632,826.00 | 17.7% |
| 4) Books and Supplies | | 4000-4999 | 269,876.93 | 57,228.86 | -78.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 448,483.04 | 294,776.51 | -34.3% |
| 6) Capital Outlay | | 6000-6999 | 120,035.93 | 0.00 | -100.0% |
| 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 | 163,293.56 | 149,187.63 | -8.6% |
| 9) TOTAL, EXPENDITURES | | | 2,646,276.15 | 2,325,170.00 | -12.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (315,493.03) | (286,514.00) | -9.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 189,236.00 | 189,236.00 | 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 | | | 189,236.00 | 189,236.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (126,257.03) | (97,278.00) | -23.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 822,889.14 | 696,632.11 | -15.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 822,889.14 | 696,632.11 | -15.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 822,889.14 | 696,632.11 | -15.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 696,632.11 | 599,354.11 | -14.0% |
| 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 | 11,966.95 | 12,071.95 | 0.9% |
| 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 | 684,665.16 | 587,282.16 | -14.2% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 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 | | | 0.00 | | |
| 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 | | | |
| 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 | | | | | |
| (G9 + H2) - (I6 + J2) | | | 0.00 | | |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 240,074.63 | 186,472.66 | -22.3% |
| TOTAL, FEDERAL REVENUE | | | 240,074.63 | 186,472.66 | -22.3% |
| 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 | 641,528.00 | 641,528.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 381,372.34 | 381,372.34 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,022,900.34 | 1,022,900.34 | 0.0% |
| 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 | 4,805.00 | 4,805.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 1,063,003.15 | 824,478.00 | -22.4% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,067,808.15 | 829,283.00 | -22.3% |
| TOTAL, REVENUES | | | 2,330,783.12 | 2,038,656.00 | -12.5% |
| CERTIFICATED SALARIES | | | | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| Certificated Teachers' Salaries | | 1100 | 221,489.00 | 229,551.00 | 3.6% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 195,222.16 | 206,056.00 | 5.5% |
| Other Certificated Salaries | | 1900 | 232,614.00 | 219,839.00 | -5.5% |
| TOTAL, CERTIFICATED SALARIES | | | 649,325.16 | 655,446.00 | 0.9% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 109,223.00 | 136,941.00 | 25.4% |
| 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 | 297,640.80 | 347,945.00 | 16.9% |
| Other Classified Salaries | | 2900 | 50,871.70 | 50,819.00 | -0.1% |
| TOTAL, CLASSIFIED SALARIES | | | 457,735.50 | 535,705.00 | 17.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 125,172.73 | 140,942.00 | 12.6% |
| PERS | | 3201-3202 | 128,284.37 | 158,924.00 | 23.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 16,210.90 | 17,299.00 | 6.7% |
| Health and Welfare Benefits | | 3401-3402 | 214,422.21 | 250,577.00 | 16.9% |
| Unemployment Insurance | | 3501-3502 | 5,533.69 | 5,908.00 | 6.8% |
| Workers' Compensation | | 3601-3602 | 30,109.13 | 39,649.00 | 31.7% |
| OPEB, Allocated | | 3701-3702 | 17,793.00 | 19,527.00 | 9.7% |
| 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 | | | 537,526.03 | 632,826.00 | 17.7% |
| 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 | 222,121.06 | 57,228.86 | -74.2% |
| Noncapitalized Equipment | | 4400 | 47,755.87 | 0.00 | -100.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 269,876.93 | 57,228.86 | -78.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 71,747.34 | 8,968.05 | -87.5% |
| Dues and Memberships | | 5300 | 5,683.88 | 4,228.46 | -25.6% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 13,760.00 | 12,960.00 | -5.8% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 94,153.93 | 85,078.00 | -9.6% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 42,661.16 | 37,409.00 | -12.3% |
| Professional/Consulting Services and | | | | | |
| Operating Expenditures | | 5800 | 219,960.73 | 145,677.00 | -33.8% |
| Communications | | 5900 | 516.00 | 456.00 | -11.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 448,483.04 | 294,776.51 | -34.3% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 120,035.93 | 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 | | | 120,035.93 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 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 | 163,293.56 | 149,187.63 | -8.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 163,293.56 | 149,187.63 | -8.6% |
| TOTAL, EXPENDITURES | | | 2,646,276.15 | 2,325,170.00 | -12.1% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8911 | 189,236.00 | 189,236.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 189,236.00 | 189,236.00 | 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 | | | | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | |
| (a - b + c - d + e) | | | 189,236.00 | 189,236.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 240,074.63 | 186,472.66 | -22.3% |
| 3) Other State Revenue | | 8300-8599 | 1,022,900.34 | 1,022,900.34 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,067,808.15 | 829,283.00 | -22.3% |
| 5) TOTAL, REVENUES | | | 2,330,783.12 | 2,038,656.00 | -12.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 753,412.73 | 599,001.00 | -20.5% |
| 2) Instruction - Related Services | 2000-2999 | | 608,211.73 | 590,974.00 | -2.8% |
| 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 | | 1,078,188.39 | 946,140.37 | -12.2% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 163,293.56 | 149,187.63 | -8.6% |
| 8) Plant Services | 8000-8999 | | 43,169.74 | 39,867.00 | -7.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 2,646,276.15 | 2,325,170.00 | -12.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (315,493.03) | (286,514.00) | -9.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 189,236.00 | 189,236.00 | 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 | | | 189,236.00 | 189,236.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (126,257.03) | (97,278.00) | -23.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 822,889.14 | 696,632.11 | -15.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 822,889.14 | 696,632.11 | -15.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 822,889.14 | 696,632.11 | -15.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 696,632.11 | 599,354.11 | -14.0% |
| 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 | 11,966.95 | 12,071.95 | 0.9% |
| 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 | 684,665.16 | 587,282.16 | -14.2% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|---|------------------------------|-------------------|
| 6130 | Child Development: Center-Based Reserve Account | 11,966.95 | 12,071.95 |
| Total, Restricted Balance | | 11,966.95 | 12,071.95 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated 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 | 16,000.00 | 26,000.00 | 62.5% |
| 5) TOTAL, REVENUES | | | 16,000.00 | 26,000.00 | 62.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 16,000.00 | 26,000.00 | 62.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 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% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 16,000.00 | 26,000.00 | 62.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,367,546.01 | 2,383,546.01 | 0.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,367,546.01 | 2,383,546.01 | 0.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,367,546.01 | 2,383,546.01 | 0.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,383,546.01 | 2,409,546.01 | 1.1% |
| 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 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 2,383,546.01 | 2,409,546.01 | 1.1% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 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 | | | 0.00 | | |
| 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 | | | |
| 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 | | | | | |
| (G9 + H2) - (I6 + J2) | | | 0.00 | | |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 16,000.00 | 26,000.00 | 62.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 16,000.00 | 26,000.00 | 62.5% |
| TOTAL, REVENUES | | | 16,000.00 | 26,000.00 | 62.5% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ | | | | | |
| County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | |
| (a-b+e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Estimated 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 | 16,000.00 | 26,000.00 | 62.5% |
| 5) TOTAL, REVENUES | | | 16,000.00 | 26,000.00 | 62.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 16,000.00 | 26,000.00 | 62.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 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% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 16,000.00 | 26,000.00 | 62.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,367,546.01 | 2,383,546.01 | 0.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,367,546.01 | 2,383,546.01 | 0.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,367,546.01 | 2,383,546.01 | 0.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,383,546.01 | 2,409,546.01 | 1.1% |
| 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 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 2,383,546.01 | 2,409,546.01 | 1.1% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|-------------|------------------------------|-------------------|
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated 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 | 445.00 | 445.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 445.00 | 445.00 | 0.0% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 100.00 | 100.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 6,850.00 | 5,000.00 | -27.0% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 6,950.00 | 5,100.00 | -26.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (6,505.00) | (4,655.00) | -28.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 4,375.00 | 3,850.00 | -12.0% |
| 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 | | | 4,375.00 | 3,850.00 | -12.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (2,130.00) | (805.00) | -62.2% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 38,281.99 | 36,151.99 | -5.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 38,281.99 | 36,151.99 | -5.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 38,281.99 | 36,151.99 | -5.6% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 36,151.99 | 35,346.99 | -2.2% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 36,151.99 | 35,346.99 | -2.2% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 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) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| b) Land Improvements | | 9420 | 0.00 | | |
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| 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 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net Pension Liability | | 9663 | 0.00 | | |
| b) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| c) Compensated Absences | | 9665 | 0.00 | | |
| d) COPs Payable | | 9666 | 0.00 | | |
| e) Leases Payable | | 9667 | 0.00 | | |
| f) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| g) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (G10 + H2) - (I7 + J2) | | | 0.00 | | |
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 345.00 | 345.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 100.00 | 100.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 445.00 | 445.00 | 0.0% |
| TOTAL, REVENUES | | | 445.00 | 445.00 | 0.0% |
| 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% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 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 | 100.00 | 100.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 100.00 | 100.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | |
| Operating Expenditures | | 5800 | 6,850.00 | 5,000.00 | -27.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 6,850.00 | 5,000.00 | -27.0% |
| DEPRECIATION AND AMORTIZATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 6,950.00 | 5,100.00 | -26.6% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 4,375.00 | 3,850.00 | -12.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 4,375.00 | 3,850.00 | -12.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e) | | | 4,375.00 | 3,850.00 | -12.0% |

| Description | Function Codes | Object Codes | 2021-22 Estimated 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 | 445.00 | 445.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 445.00 | 445.00 | 0.0% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 6,950.00 | 5,100.00 | -26.6% |
| 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, EXPENSES | | | 6,950.00 | 5,100.00 | -26.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (6,505.00) | (4,655.00) | -28.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 4,375.00 | 3,850.00 | -12.0% |
| 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 | | | 4,375.00 | 3,850.00 | -12.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (2,130.00) | (805.00) | -62.2% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 38,281.99 | 36,151.99 | -5.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 38,281.99 | 36,151.99 | -5.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 38,281.99 | 36,151.99 | -5.6% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 36,151.99 | 35,346.99 | -2.2% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 36,151.99 | 35,346.99 | -2.2% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|--------------------------------|-------------|------------------------------|-------------------|
| Total, Restricted Net Position | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------------|-------------------|-----------------------|
| A. ADDITIONS | | | | | |
| 1) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 2) Funds Collected for Others | | 8800 | 240,881,764.89 | 240,881,764.89 | 0.0% |
| 3) TOTAL, ADDITIONS | | | 240,881,764.89 | 240,881,764.89 | 0.0% |
| B. DEDUCTIONS | | | | | |
| 1) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 2) Funds Distributed for Others | | 7500 | 240,881,764.89 | 240,881,764.89 | 0.0% |
| 9) TOTAL, DEDUCTIONS | | | 240,881,764.89 | 240,881,764.89 | 0.0% |
| C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3) | | | 0.00 | 0.00 | 0.0% |
| D. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | .44 | .44 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (D1a + D1b) | | | .44 | .44 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (D1c + D1d) | | | .44 | .44 | 0.0% |
| 2) Ending Net Position, June 30 (C + D1e) | | | .44 | .44 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | .44 | .44 | 0.0% |
| E. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Other Funds | | 9310 | 0.00 | | |
| 5) Other Current Assets | | 9340 | 0.00 | | |
| 6) TOTAL, ASSETS | | | 0.00 | | |
| F. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------------|-------------------|-----------------------|
| G. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Other Funds | | 9610 | 0.00 | | |
| 3) Due to Student Groups/Other Agencies | | 9620 | 0.00 | | |
| 4) TOTAL, LIABILITIES | | | 0.00 | | |
| H. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| I. NET POSITION | | | | | |
| Net Position, June 30 | | | | | |
| (E6 + F2) - (G4 + H2) | | | 0.00 | | |
| TOTAL ADDITIONS | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Funds Collected for Others | | 8800 | 240,881,764.89 | 240,881,764.89 | 0.0% |
| TOTAL, ADDITIONS | | | 240,881,764.89 | 240,881,764.89 | 0.0% |
| TOTAL DEDUCTIONS | | | | | |
| Professional/Consulting Services and | | | | | |
| Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Funds Distributed to Others | | 7500 | 240,881,764.89 | 240,881,764.89 | 0.0% |
| TOTAL, DEDUCTIONS | | | 240,881,764.89 | 240,881,764.89 | 0.0% |

| Description | 2021-22 Estimated 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 | 25.96 | 24.00 | 24.00 | 30.00 | 30.00 | 30.00 |
| 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) | 25.96 | 24.00 | 24.00 | 30.00 | 30.00 | 30.00 |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | 234.83 | 234.83 | 234.83 | 234.83 | 234.83 | 234.83 |
| 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) | 234.83 | 234.83 | 234.83 | 234.83 | 234.83 | 234.83 |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 260.79 | 258.83 | 258.83 | 264.83 | 264.83 | 264.83 |
| 4. Adults in Correctional Facilities | | | | | | |
| 5. County Operations Grant ADA | 26,518.07 | 26,462.36 | 26,462.36 | 26,462.36 | 26,462.36 | 26,462.36 |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing:

Adoption Date: June 22, 2022

Place: 1144 W. Lacey Boulevard, Hanford

Signed: _____

Date: June 08, 2022

Clerk/Secretary of
the County Board

Time: 04:15 PM

(Original signature
required)

Contact person for additional information on the budget reports:

Name: Ivo Denham

Title: Director Business
Services

Telephone: 559-589-7042

E-mail: idenham@kingscoe.org

To update our mailing database, please complete the following:

Superintendent's
Name: Todd Barlow

Chief Business
Official's Name: Jamie Dial

CBO's Title: Assistant Superintendent
Business Services

CBO's
Telephone: 559-589-7091

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

| CRITERIA AND STANDARDS | | | Met | Not Met |
|------------------------------------|--|--|-----|---------|
| 1a | Average Daily Attendance (ADA) - County Operations Grant | Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years. | | X |
| 1b | ADA - County Programs | Projected ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years. | X | |
| CRITERIA AND STANDARDS (continued) | | | Met | Not Met |
| 2 | Local Control Funding Formula (LCFF) Revenue | Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years. | | X |
| 3 | Salaries and Benefits | Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years. | | X |

| | | | | |
|---|---|---|-----------|------------|
| 4a | Other Revenues | Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years. | | X |
| 4b | Other Expenditures | Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years. | | X |
| 5 | Ongoing and Major Maintenance Account | If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget. | X | |
| 6 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years. | X | |
| 7 | Fund Balance | Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years. | X | |
| 8 | Reserves | Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years. | X | |
| SUPPLEMENTAL INFORMATION | | | No | Yes |
| S1 | Contingent Liabilities | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing Exps. | Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources? | X | |
| S3 | Using Ongoing Revenues to Fund One-time Exps. | Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues? | X | |
| S4 | Contingent Revenues | Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | X | |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years? | | X |
| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
| S6 | Long-term Commitments | Does the county office have long-term (multiyear) commitments or debt agreements? If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment? | | X |
| | | | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go? | | X |
| | | | | X |
| | | | | X |
| S7b | Other Self-insurance Benefits | Does the county office provide other self-insurance benefits (e.g., workers' compensation)? | X | |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) | X | |

| | | | | |
|---|---|--|----|-----|
| | | <ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) | X | |
| S9 | Local Control and Accountability Plan (LCAP) | <ul style="list-style-type: none"> Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP: | | X |
| S10 | LCAP Expenditures | Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | | X |
| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
| A1 | Negative Cash Flow | Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | | X |
| A3 | Declining ADA | Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year? | X | |
| A4 | New Charter Schools Impacting County Office ADA | Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year? | X | |
| A5 | Salary Increases Exceed COLA | Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | | X |
| A6 | Uncapped Health Benefits | Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees? | X | |
| ADDITIONAL FISCAL INDICATORS (continued) | | | No | Yes |
| A7 | Fiscal Distress Reports | Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE. | X | |
| A8 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | X | |

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public
Instruction:

☒ Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

| | | |
|---|----|------|
| Total liabilities actuarially determined: | \$ | |
| Less: Amount of total liabilities reserved in budget: | \$ | |
| Estimated accrued but unfunded liabilities: | \$ | 0.00 |

This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:

Kings County Self-Insured Schools

This county office of education is not self-insured for workers' compensation claims.

Signed

Date of
Meeting:

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

| | |
|------------|-------------------------------|
| Name: | Jamie Dial |
| Title: | Asst. Supt. Business Services |
| Telephone: | 559-589-7091 |
| E-mail: | jamie.dial@kingscoe.org |

| Description | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|--|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) | | 26,462.36 | 0.00% | 26,462.36 | 0.00% | 26,462.36 |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 9,092,470.00 | 4.97% | 9,543,985.00 | 3.73% | 9,899,513.00 |
| 2. Federal Revenues | 8100-8299 | 190,239.00 | 0.00% | 190,239.00 | 0.00% | 190,239.00 |
| 3. Other State Revenues | 8300-8599 | 93,822.00 | 2.15% | 95,843.00 | 1.66% | 97,434.00 |
| 4. Other Local Revenues | 8600-8799 | 901,503.00 | 1.66% | 916,472.00 | 0.55% | 921,558.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (339,997.11) | 7.56% | (365,701.00) | 4.27% | (381,328.00) |
| 6. Total (Sum lines A1 thru A5c) | | 9,938,036.89 | 4.46% | 10,380,838.00 | 3.34% | 10,727,416.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 1,639,794.00 | | 1,682,944.00 |
| b. Step & Column Adjustment | | | | 30,992.00 | | 31,808.00 |
| c. Cost-of-Living Adjustment | | | | 12,158.00 | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 1,639,794.00 | 2.63% | 1,682,944.00 | 1.89% | 1,714,752.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 3,111,949.00 | | 3,170,765.00 |
| b. Step & Column Adjustment | | | | 58,816.00 | | 59,927.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 3,111,949.00 | 1.89% | 3,170,765.00 | 1.89% | 3,230,692.00 |
| 3. Employee Benefits | 3000-3999 | 2,070,761.00 | 0.09% | 2,072,651.00 | 0.40% | 2,080,897.00 |
| 4. Books and Supplies | 4000-4999 | 285,540.42 | 1.00% | 288,395.00 | 1.00% | 291,280.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 884,434.30 | 1.00% | 893,280.00 | 1.00% | 902,211.00 |
| 6. Capital Outlay | 6000-6999 | 78,300.00 | 0.00% | 78,300.00 | 0.00% | 78,300.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 296,783.00 | 0.00% | 296,783.00 | 0.00% | 296,783.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (2,593,632.31) | 2.50% | (2,658,473.00) | 2.50% | (2,724,935.00) |
| 9. Other Financing Uses | | | | | | |

| Description | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| a. Transfers Out | 7600-7629 | 189,236.00 | 0.00% | 189,236.00 | 0.00% | 189,236.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 5,963,165.41 | 0.85% | 6,013,881.00 | 0.75% | 6,059,216.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 3,974,871.48 | | 4,366,957.00 | | 4,668,200.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 11,029,567.12 | | 15,004,438.60 | | 19,371,395.60 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 15,004,438.60 | | 19,371,395.60 | | 24,039,595.60 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 1,800.00 | | 1,800.00 | | 1,800.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 9,081,856.31 | | 12,096,195.27 | | 15,108,690.43 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 1,500,000.00 | | 1,500,000.00 | | 1,500,000.00 |
| 2. Unassigned/Unappropriated | 9790 | 4,420,782.29 | | 5,773,400.33 | | 7,429,105.17 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 15,004,438.60 | | 19,371,395.60 | | 24,039,595.60 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 1,500,000.00 | | 1,500,000.00 | | 1,500,000.00 |
| c. Unassigned/Unappropriated | 9790 | 4,420,782.29 | | 5,773,400.33 | | 7,429,105.17 |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 5,920,782.29 | | 7,273,400.33 | | 8,929,105.17 |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and

| Description | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <p>second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.</p> <p>For 2023-24: LCFF receives a 5.38% COLA with projected flat funding to differentiated assistance; Federal revenue is flat funded; salaries include 1.89% for step and column as well as a projected salary increase to our certificated bargaining unit. For 2024-25: LCFF revenue receives a 4.02% COLA with projected flat funding for differentiated assistance; Federal revenue is flat funded; salaries include 1.89% for step and column.</p> | | | | | | |

| Description | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|--|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) | | | | | | |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 1,269,861.00 | 0.00% | 1,269,861.00 | 0.00% | 1,269,861.00 |
| 2. Federal Revenues | 8100-8299 | 6,587,940.25 | -17.97% | 5,404,403.00 | -5.71% | 5,095,735.00 |
| 3. Other State Revenues | 8300-8599 | 3,747,350.37 | -25.27% | 2,800,386.00 | 1.14% | 2,832,220.00 |
| 4. Other Local Revenues | 8600-8799 | 23,456,320.17 | 5.30% | 24,698,746.00 | 1.93% | 25,176,001.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 339,997.11 | 7.56% | 365,701.00 | 4.27% | 381,328.00 |
| 6. Total (Sum lines A1 thru A5c) | | 35,401,468.90 | -2.44% | 34,539,097.00 | 0.63% | 34,755,145.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 9,990,329.00 | | 9,886,640.00 |
| b. Step & Column Adjustment | | | | 188,817.00 | | 186,857.00 |
| c. Cost-of-Living Adjustment | | | | 376,167.00 | | |
| d. Other Adjustments | | | | (668,673.00) | | (93,559.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 9,990,329.00 | -1.04% | 9,886,640.00 | 0.94% | 9,979,938.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 9,289,999.00 | | 9,416,188.00 |
| b. Step & Column Adjustment | | | | 175,581.00 | | 177,965.00 |
| c. Cost-of-Living Adjustment | | | | 137,282.00 | | |
| d. Other Adjustments | | | | (186,674.00) | | (52,000.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 9,289,999.00 | 1.36% | 9,416,188.00 | 1.34% | 9,542,153.00 |
| 3. Employee Benefits | 3000-3999 | 9,532,291.00 | 0.51% | 9,581,281.00 | 0.68% | 9,646,544.00 |
| 4. Books and Supplies | 4000-4999 | 1,221,469.47 | -10.98% | 1,087,334.00 | 1.00% | 1,098,207.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 4,177,360.30 | -32.19% | 2,832,570.00 | 1.00% | 2,860,895.00 |
| 6. Capital Outlay | 6000-6999 | 192,000.00 | 0.00% | 192,000.00 | 0.00% | 192,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 25,000.00 | 0.00% | 25,000.00 | 0.00% | 25,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 2,444,444.68 | 2.50% | 2,505,556.00 | 2.50% | 2,568,195.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 3,850.00 | 0.00% | 3,850.00 | 0.00% | 3,850.00 |

| Description | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 36,876,743.45 | -3.65% | 35,530,419.00 | 1.09% | 35,916,782.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (1,475,274.55) | | (991,322.00) | | (1,161,637.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 4,866,434.08 | | 3,391,159.53 | | 2,399,837.53 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 3,391,159.53 | | 2,399,837.53 | | 1,238,200.53 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 3,391,159.53 | | 2,399,837.53 | | 1,238,200.53 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 3,391,159.53 | | 2,399,837.53 | | 1,238,200.53 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | | | |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments

| Description | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|-------------|-----------------|------------------------------------|--|------------------------------|--|------------------------------|
|-------------|-----------------|------------------------------------|--|------------------------------|--|------------------------------|

projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the

SACS Financial Reporting Software User Guide.

For 2023-24: Federal revenue declined for one-time ESSER II, ESSER III, ARP Homeless, and Special Ed ARP IDEA Part B funding; Other State declined for one-time funding of Strong Workforce and In Person Instruction (IPI); Other Local Revenue is increased for contracted services; salaries include 1.89% for step and column as well as projected salary increases for certificated and classified bargaining units as well as other adjustments associated with the one-time funding for ARP Homeless, Strong Workforce, Special Ed Dispute Resolution, Special Ed Learning Recovery, In Person Instruction, COVID Mitigation, and Special Ed ARP IDEA Part B; Books and supplies is reduced for one-time costs associated with the ARP Homeless, Strong Workforce, IPI, COVID Mitigation, Special Ed ARP IDEA Part B, and SB 117 COVID Response funds; Services and other operating expenses is reduced for one-time expenses associated with the ESSER II, ESSER III, ARP Homeless, Strong Workforce, Special Ed Dispute Resolution, Special Ed Learning Recovery, IPI, and COVID Mitigation funding. For 2024-25: Federal revenue is reduced for one-time ESSER III funding; Other local revenue is increased for contracted services; salaries included 1.89% for step and column as well as a reduction for the one-time ESSER III expenses.

| Description | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) | | 26,462.36 | 0.00% | 26,462.36 | 0.00% | 26,462.36 |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 10,362,331.00 | 4.36% | 10,813,846.00 | 3.29% | 11,169,374.00 |
| 2. Federal Revenues | 8100-8299 | 6,778,179.25 | -17.46% | 5,594,642.00 | -5.52% | 5,285,974.00 |
| 3. Other State Revenues | 8300-8599 | 3,841,172.37 | -24.60% | 2,896,229.00 | 1.15% | 2,929,654.00 |
| 4. Other Local Revenues | 8600-8799 | 24,357,823.17 | 5.16% | 25,615,218.00 | 1.88% | 26,097,559.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 45,339,505.79 | -0.93% | 44,919,935.00 | 1.25% | 45,482,561.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 11,630,123.00 | | 11,569,584.00 |
| b. Step & Column Adjustment | | | | 219,809.00 | | 218,665.00 |
| c. Cost-of-Living Adjustment | | | | 388,325.00 | | 0.00 |
| d. Other Adjustments | | | | (668,673.00) | | (93,559.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 11,630,123.00 | -0.52% | 11,569,584.00 | 1.08% | 11,694,690.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 12,401,948.00 | | 12,586,953.00 |
| b. Step & Column Adjustment | | | | 234,397.00 | | 237,892.00 |
| c. Cost-of-Living Adjustment | | | | 137,282.00 | | 0.00 |
| d. Other Adjustments | | | | (186,674.00) | | (52,000.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 12,401,948.00 | 1.49% | 12,586,953.00 | 1.48% | 12,772,845.00 |
| 3. Employee Benefits | 3000-3999 | 11,603,052.00 | 0.44% | 11,653,932.00 | 0.63% | 11,727,441.00 |
| 4. Books and Supplies | 4000-4999 | 1,507,009.89 | -8.71% | 1,375,729.00 | 1.00% | 1,389,487.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 5,061,794.60 | -26.39% | 3,725,850.00 | 1.00% | 3,763,106.00 |
| 6. Capital Outlay | 6000-6999 | 270,300.00 | 0.00% | 270,300.00 | 0.00% | 270,300.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 321,783.00 | 0.00% | 321,783.00 | 0.00% | 321,783.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (149,187.63) | 2.50% | (152,917.00) | 2.50% | (156,740.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 193,086.00 | 0.00% | 193,086.00 | 0.00% | 193,086.00 |

| Description | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 42,839,908.86 | -3.02% | 41,544,300.00 | 1.04% | 41,975,998.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 2,499,596.93 | | 3,375,635.00 | | 3,506,563.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 15,896,001.20 | | 18,395,598.13 | | 21,771,233.13 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 18,395,598.13 | | 21,771,233.13 | | 25,277,796.13 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 1,800.00 | | 1,800.00 | | 1,800.00 |
| b. Restricted | 9740 | 3,391,159.53 | | 2,399,837.53 | | 1,238,200.53 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 9,081,856.31 | | 12,096,195.27 | | 15,108,690.43 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 1,500,000.00 | | 1,500,000.00 | | 1,500,000.00 |
| 2. Unassigned/Unappropriated | 9790 | 4,420,782.29 | | 5,773,400.33 | | 7,429,105.17 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 18,395,598.13 | | 21,771,233.13 | | 25,277,796.13 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 1,500,000.00 | | 1,500,000.00 | | 1,500,000.00 |
| c. Unassigned/Unappropriated | 9790 | 4,420,782.29 | | 5,773,400.33 | | 7,429,105.17 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 5,920,782.29 | | 7,273,400.33 | | 8,929,105.17 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 13.82% | | 17.51% | | 21.27% |
| F. RECOMMENDED RESERVES | | | | | | |

| Description | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 1. Special Education Pass-through Exclusions For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA): a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): Kings County | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 20,543,403.00 | | 20,543,403.00 | | 20,543,403.00 |
| 2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No) | | 42,839,908.86 | | 41,544,300.00 | | 41,975,998.00 |
| 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) | | 42,839,908.86 | | 41,544,300.00 | | 41,975,998.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 42,839,908.86 | | 41,544,300.00 | | 41,975,998.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details) | | 3.00% | | 3.00% | | 3.00% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 1,285,197.27 | | 1,246,329.00 | | 1,259,279.94 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details) | | 664,000.00 | | 664,000.00 | | 664,000.00 |

| Description | Object Codes | 2022-23 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| g. Reserve Standard (Greater of Line F3e or F3f) h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | 1,285,197.27 | | 1,246,329.00 | | 1,259,279.94 |
| | | YES | | YES | | YES |

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).
Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

- A. STANDARD: Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

| | Percentage Level | County Operations Grant ADA |
|--|------------------|-----------------------------|
| | 3.0% | 0 to 6,999 |
| | 2.0% | 7,000 to 59,999 |
| | 1.0% | 60,000 and over |
| County Office ADA (Form A, Estimated Funded ADA column, Line B5): | 26,462 | |
| County Office County Operations Grant ADA Standard Percentage Level: | 2.00% | |

1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated

| Fiscal Year | County Operations Grant Funded ADA | | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|-----------------------------|--------------------------------------|--------------------------------|---|---------|
| | Original Budget (Form A, Line B5) | Estimated/Unaudited Actuals | | |
| Third Prior Year (2019-20) | 28,000.00 | 28,678.05 | N/A | Met |
| Second Prior Year (2020-21) | 28,673.43 | 28,697.87 | N/A | Met |
| First Prior Year (2021-22) | 28,680.33 | 26462.36 | 7.73% | Not Met |

1A-2. Comparison of County Office County Operations Grant ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected County Operations Grant ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

County-wide ADA is down as of the 2021-22 P-2 attendance reporting period. We update projections as information becomes available.

- 1b. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

- B. STANDARD: Projected ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

| Fiscal Year | County and Charter School Alternative Education Grant ADA | District Funded County Program ADA | County Operations Grant ADA | Charter School ADA and Charter School Funded County Program ADA |
|-----------------------------|--|---------------------------------------|-----------------------------|---|
| | (Form A, Lines B1d and C2d) | (Form A, Line B2g) | (Form A, Line B5) | (Form A, Lines C1 and C3f) |
| | | | | |
| Third Prior Year (2019-20) | 51.32 | 276.23 | 28,678.05 | 0.00 |
| Second Prior Year (2020-21) | 51.32 | 276.24 | 28,697.87 | 0.00 |
| First Prior Year (2021-22) | 24.00 | 234.83 | 26,462.36 | 0.00 |
| Historical Average: | 42.21 | 262.43 | 27,946.09 | 0.00 |

County Office's County Operated Programs ADA Standard:

| | | | | |
|-------------------------------|-------|--------|-----------|------|
| Budget Year (2022-23) | | | | |
| (historical average plus 2%): | 43.06 | 267.68 | 28,505.02 | 0.00 |
| 1st Subsequent Year (2023-24) | | | | |
| (historical average plus 4%): | 43.90 | 272.93 | 29,063.94 | 0.00 |
| 2nd Subsequent Year (2024-25) | | | | |
| (historical average plus 6%): | 44.75 | 278.18 | 29,622.86 | 0.00 |

1B-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Average Daily Attendance (Form A, Estimated Funded ADA)

| Fiscal Year | County and Charter School Alternative Education Grant ADA | District Funded County Program ADA | County Operations Grant ADA | Charter School ADA and Charter School Funded County Program ADA |
|-------------------------------|--|---------------------------------------|-----------------------------|---|
| | (Form A, Lines B1d and C2d) | (Form A, Line B2g) | (Form A, Line B5) | (Form A, Lines C1 and C3f) |
| | | | | |
| Budget Year (2022-23) | 30.00 | 234.83 | 26,462.36 | 0.00 |
| 1st Subsequent Year (2023-24) | 30.00 | 234.83 | 26,462.36 | 0.00 |
| 2nd Subsequent Year (2024-25) | 30.00 | 234.83 | 26,462.36 | 0.00 |
| Status: | Met | Met | Met | Met |

1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected ADA for county operated programs has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

2. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the county office's gap funding or its cost-of-living adjustment (COLA)¹ plus or minus one percent.

For excess property tax counties, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

¹ County offices that are already at or above their LCFF target funding level receive no gap funding. These county offices have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

2A-1. Calculating the County Office's LCFF Revenue Standard

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1 for all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

NOTE: Note: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Due to the full implementation of LCFF, gap funding is no longer applicable.

Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III.

Hold Harmless

If status is hold harmless, then amount in Step 2c is zero in Sections II and III.

Status: At Target

| | | Prior Year | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|-----------------|---------------------------------|--------------|--------------|---------------------|---------------------|
| | | (2021-22) | (2022-23) | (2023-24) | (2024-25) |
| I. LCFF Funding | | | | | |
| a. | COE funded at Target LCFF | | | | |
| a1. | COE Operations Grant | 4,530,694.00 | 7,473,263.00 | 7,875,325.00 | 8,191,913.00 |
| a2. | COE Alternative Education Grant | 473,401.00 | 630,570.00 | 664,495.00 | 691,207.00 |

| | | | | | |
|-----|--------------------------------------|--------------|--------------|--------------|--------------|
| b. | COE funded at Hold Harmless LCFF | N/A | N/A | N/A | N/A |
| c. | Charter Funded County Program | | | | |
| c1. | LCFF Entitlement | | | | |
| d. | Total LCFF (Sum of a or b, and c) | 5,004,095.00 | 8,103,833.00 | 8,539,820.00 | 8,883,120.00 |

II. County Operations Grant

Step 1 - Change in Population

| | | | | | |
|----|---|-----------|-----------|-----------|-----------|
| a. | ADA (Funded) (Form A, line B5 and Criterion 1B-2) | 26,462.36 | 26,462.36 | 26,462.36 | 26,462.36 |
| b. | Prior Year ADA (Funded) | | 26,462.36 | 26,462.36 | 26,462.36 |
| c. | Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless)) | | 0.00 | 0.00 | 0.00 |
| d. | Percent Change Due to Population (Step 1c divided by Step 1b) | | 0.00% | 0.00% | 0.00% |

Step 2 - Change in Funding Level

| | | | | |
|-----|---|--------------|--------------|--------------|
| a. | Prior Year LCFF Funding (Section I-a1 (At Target) or Section I-b (Hold Harmless), prior year column) | 4,530,694.00 | 7,473,263.00 | 7,875,325.00 |
| b1. | COLA percentage (if COE is at target) | 6.6% | 5.4% | 4.0% |
| b2. | COLA amount (proxy for purposes of this criterion) | 297,213.53 | 402,061.55 | 316,588.07 |
| c. | Total Change (Step 2b2 (At Target) or 0 (Hold Harmless)) | 297,213.53 | 402,061.55 | 316,588.07 |
| d. | Percent Change Due to Funding Level (Step 2c divided by Step 2a) | 6.56% | 5.38% | 4.02% |

Step 3 - Weighted Change in Population and Funding Level

| | | | | |
|----|--|--------|--------|--------|
| a. | Percent change in population and funding level (Step 1d plus Step 2d) | 6.56% | 5.38% | 4.02% |
| b. | LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless)) | 92.22% | 92.22% | 92.22% |
| c. | Weighted Percent change (Step 3a x Step 3b) | 6.05% | 4.96% | 3.71% |

III. Alternative Education Grant

| | Prior Year | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|-------------------------------|--|-------------|---------------------|---------------------|
| | (2021-22) | (2022-23) | (2023-24) | (2024-25) |
| Step 1 - Change in Population | | | | |
| a. | ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2) | 24.00 | 30.00 | 30.00 |
| b. | Prior Year ADA (Funded) | | 24.00 | 30.00 |
| c. | Difference (Step 1a minus Step 1b) | | 6.00 | 0.00 |
| d. | Percent Change Due to Population (Step 1c divided by Step 1b) | | 25.00% | 0.00% |

Step 2 - Change in Funding Level

| | | | | |
|----|-------------------------|------------|------------|------------|
| a. | Prior Year LCFF Funding | 473,401.00 | 630,570.00 | 664,495.00 |
|----|-------------------------|------------|------------|------------|

| | | | | |
|-----|--|-----------|-----------|-----------|
| | (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column) | | | |
| b1. | COLA percentage (if COE is at target) (Section II-Step 2b1) | 6.56% | 5.38% | 4.02% |
| b2. | COLA amount (proxy for purposes of this criterion) | 31,055.11 | 33,924.67 | 26,712.70 |
| c. | Total Change (Step 2b2 (At Target) or 0 (Hold Harmless)) | 31,055.11 | 33,924.67 | 26,712.70 |
| d. | Percent Change Due to Funding Level (Step 2c divided by Step 2a) | 6.56% | 5.38% | 4.02% |

Step 3 - Weighted Change in Population and Funding Level

| | | | | |
|----|--|--------|-------|-------|
| a. | Percent change in population and funding level (Step 1d plus Step 2d) | 31.56% | 5.38% | 4.02% |
| b. | LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless)) | 7.78% | 7.78% | 7.78% |
| c. | Weighted Percent change (Step 3a x Step 3b) | 2.46% | 0.42% | 0.31% |

IV. Charter Funded County Program

Prior Year Budget Year 1st Subsequent Year 2nd Subsequent Year

Step 1 - Change in Population

| | | | | |
|----|--|-----------|-----------|-----------|
| | (2021-22) | (2022-23) | (2023-24) | (2024-25) |
| a. | ADA (Funded) (Form A, line C3f) | 0.00 | 0 | 0.00 |
| b. | Prior Year ADA (Funded) | | 0.00 | 0.00 |
| c. | Difference (Step 1a minus Step 1b) | | 0.00 | 0.00 |
| d. | Percent Change Due to Population (Step 1c divided by Step 1b) | | 0.00% | 0.00% |

Step 2 - Change in Funding Level

| | | | | |
|-----|--|-------|-------|-------|
| a. | Prior Year LCFF Funding (Section I-c1, prior year column) | 0.00 | 0.00 | 0.00 |
| b1. | COLA percentage | | | |
| b2. | COLA amount (proxy for purposes of this criterion) | 0.00 | 0.00 | 0.00 |
| c. | Percent Change Due to Funding Level (Step 2b2 divided by Step 2a) | 0.00% | 0.00% | 0.00% |

Step 3 - Weighted Change in Population and Funding Level

| | | | | |
|----|---|-------|-------|-------|
| a. | Percent change in population and funding level (Step 1d plus Step 2c) | 0.00% | 0.00% | 0.00% |
| b. | LCFF Percent allocation (Section I-c1 divided by Section I-d) | 0.00% | 0.00% | 0.00% |
| c. | Weighted Percent change (Step 3a x Step 3b) | 0.00% | 0.00% | 0.00% |

V. Weighted Change

| Estimated Change | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|------------------|---|-------------|---------------------|---------------------|
| | | (2022-23) | (2023-24) | (2024-25) |
| a. | Total weighted percent change (Step 3c in sections II, III and IV) | 8.51% | 5.38% | 4.02% |

LCFF Revenue Standard (line V-a, plus/minus 1%):

| | | |
|----------------|----------------|----------------|
| 7.51% to 9.51% | 4.38% to 6.38% | 3.02% to 5.02% |
|----------------|----------------|----------------|

2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

DATA ENTRY: If applicable to your county office, input data in the 1st and 2nd Subsequent Years for projected local property taxes; all other data are extracted or calculated.

Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

| | Prior Year (2021-22) | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected local property taxes (Form 01, Objects 8021 - 8089) | 3,283,152.00 | 3,283,152.00 | 3,283,152.00 | 3,283,152.00 |
| Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%): | | N/A | N/A | N/A |

2C. Calculating the County Office's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Years for LCFF Revenue; all other data are extracted or calculated.

| | Prior Year (2021-22) | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| 1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 7,528,246.00 | 10,362,331.00 | 10,813,846.00 | 11,169,374.00 |
| County Office's Projected Change in LCFF Revenue: | | 37.65% | 4.36% | 3.29% |
| Standard: | | 7.51% to 9.51% | 4.38% to 6.38% | 3.02% to 5.02% |
| Status: | | Not Met | Not Met | Met |

2D. Comparison of County Office LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation
(required if NOT met)

Fiscal year 2022-23 includes \$14 per countywide ADA and \$175,000 per district, in accordance with the Governor's May revise projection. These increases are in addition to the 6.56% COLA.

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. County Office's Change in Funding Level (Criterion 2C): | 37.65% | 4.36% | 3.29% |
| 2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%): | 32.65% to 42.65% | -0.64% to 9.36% | -1.71% to 8.29% |

3B. Calculating the County Office's Projected Change in Salaries and Benefits

DATA ENTRY: If Form MYP exists, Salaries and Benefits for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

| Fiscal Year | Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) | Percent Change Over Previous Year | Status |
|-------------------------------|--|--------------------------------------|---------|
| First Prior Year (2021-22) | 30,092,676.24 | | |
| Budget Year (2022-23) | 35,635,123.00 | 18.42% | Not Met |
| 1st Subsequent Year (2023-24) | 35,810,469.00 | .49% | Met |
| 2nd Subsequent Year (2024-25) | 36,194,976.00 | 1.07% | Met |

3C. Comparison of County Office Change in Salaries and Benefits to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Fiscal Year 2022-23 includes salaries and benefits for one-time ESSER III and Special Ed ARP IDEA Part B funding. We also plan to fill vacancies that existed in 2021-22 that had to be covered by contracted services.

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

| | (2022-23) | (2023-24) | (2024-25) |
|---|------------------|------------------|------------------|
| 1. County Office's Change in Funding Level (Criterion 2C): | 37.65% | 4.36% | 3.29% |
| 2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | 27.65% to 47.65% | -5.64% to 14.36% | -6.71% to 13.29% |
| 3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | 32.65% to 42.65% | -0.64% to 9.36% | -1.71% to 8.29% |

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|--------------|--------------------------------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2) | | | |
| First Prior Year (2021-22) | 5,842,075.80 | | |
| Budget Year (2022-23) | 6,778,179.25 | 16.02% | Yes |
| 1st Subsequent Year (2023-24) | 5,594,642.00 | -17.46% | Yes |
| 2nd Subsequent Year (2024-25) | 5,285,974.00 | -5.52% | Yes |

Explanation:
(required if Yes)

Federal revenue fluctuates due to the one-time funding associated with ESSER II, ESSER III, ARP Homeless, and Special Ed IDEA Part B.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

| | | | |
|-------------------------------|---------------|---------|-----|
| First Prior Year (2021-22) | 10,022,214.78 | | |
| Budget Year (2022-23) | 3,841,172.37 | -61.67% | Yes |
| 1st Subsequent Year (2023-24) | 2,896,229.00 | -24.60% | Yes |
| 2nd Subsequent Year (2024-25) | 2,929,654.00 | 1.15% | No |

Explanation:
(required if Yes)

Fiscal Year 2021-22 included 3,100,000 for inclusive early education expansion, 600,000 for educator effectiveness, 368,000 for special ed dispute prevention, 876,000 for special ed learning recovery, 150,000 for county safe schools for all, 128,000 for COVID mitigation for counties, 86,000 for CDPH COVID testing, and 461,000 for mental health related services.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

| | | | |
|-------------------------------|---------------|--------|-----|
| First Prior Year (2021-22) | 22,066,539.98 | | |
| Budget Year (2022-23) | 24,357,823.17 | 10.38% | Yes |
| 1st Subsequent Year (2023-24) | 25,615,218.00 | 5.16% | No |
| 2nd Subsequent Year (2024-25) | 26,097,559.00 | 1.88% | No |

Explanation:
(required if Yes)

Other local revenue went up in 2022-23 for contracted services billed to districts associated with special education.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

| | | | |
|-------------------------------|--------------|---------|-----|
| First Prior Year (2021-22) | 1,702,873.04 | | |
| Budget Year (2022-23) | 1,507,009.89 | -11.50% | Yes |
| 1st Subsequent Year (2023-24) | 1,375,729.00 | -8.71% | Yes |
| 2nd Subsequent Year (2024-25) | 1,389,487.00 | 1.00% | No |

Explanation:

(required if Yes)

Books and supplies cost fluctuate due to the one-time expense and funding associated with ESSER II, inclusive early education expansion, Special Ed learning recovery, ARP Homeless, Strong Workforce, In Person Instruction, COVID Mitigation, Special Ed ARP IDEA Part B.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

| | | | |
|-------------------------------|--------------|---------|-----|
| First Prior Year (2021-22) | 6,531,737.56 | | |
| Budget Year (2022-23) | 5,061,794.60 | -22.50% | Yes |
| 1st Subsequent Year (2023-24) | 3,725,850.00 | -26.39% | Yes |
| 2nd Subsequent Year (2024-25) | 3,763,106.00 | 1.00% | No |

Explanation:

"(required if Yes)"

Services and other operating expenses declined in 2022-23 for one-time expenses associated with the inclusive early education expansion, as well as special ed contracts that were needed as a result of having so many vacancies. These costs further decline in 2023-24 as a result of one-time expenses associated with ESSER II, ESSER III, ARP Homeless, Strong Workforce, Special Ed dispute resolution, and Special Ed learning recovery, IPI, and COVID mitigation.

4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Status |
|----------------------------|--------|--------------------------------------|--------|
|----------------------------|--------|--------------------------------------|--------|

Total Federal, Other State, and Other Local Revenue (Section 4B)

| | | | |
|-------------------------------|---------------|--------|---------|
| First Prior Year (2021-22) | 37,930,830.56 | | |
| Budget Year (2022-23) | 34,977,174.79 | -7.79% | Not Met |
| 1st Subsequent Year (2023-24) | 34,106,089.00 | -2.49% | Met |
| 2nd Subsequent Year (2024-25) | 34,313,187.00 | 0.61% | Met |

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)

| | | | |
|-------------------------------|--------------|---------|---------|
| First Prior Year (2021-22) | 8,234,610.60 | | |
| Budget Year (2022-23) | 6,568,804.49 | -20.23% | Not Met |
| 1st Subsequent Year (2023-24) | 5,101,579.00 | -22.34% | Not Met |
| 2nd Subsequent Year (2024-25) | 5,152,593.00 | 1.00% | Met |

4D. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4B if the status in Section 4C is not met; no entry is allowed below.

1a.

STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4B above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

Federal revenue fluctuates due to the one-time funding associated with ESSER II, ESSER III, ARP Homeless, and Special Ed IDEA Part B.

Explanation:

Other State Revenue
(linked from 4B
if NOT met)

Fiscal Year 2021-22 included 3,100,000 for inclusive early education expansion, 600,000 for educator effectiveness, 368,000 for special ed dispute prevention, 876,000 for special ed learning recovery, 150,000 for county safe schools for all, 128,000 for COVID mitigation for counties, 86,000 for CDPH COVID testing, and 461,000 for mental health related services.

Explanation:

Other Local Revenue
(linked from 4B
if NOT met)

Other local revenue went up in 2022-23 for contracted services billed to districts associated with special education.

1b.

STANDARD NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4B above and will also display in explanation box below.

Explanation:

Books and Supplies
(linked from 4B
if NOT met)

Books and supplies cost fluctuate due to the one-time expense and funding associated with ESSER II, Inclusive early education expansion, Special Ed learning recovery, ARP Homeless, Strong Workforce, In Person Instruction, COVID Mitigation, Special Ed ARP IDEA Part B.

Explanation:

Services and Other Exps
(linked from 4B
if NOT met)

Services and other operating expenses declined in 2022-23 for one-time expenses associated with the inclusive early education expansion, as well as special ed contracts that were needed as a result of having so many vacancies. These costs further decline in 2023-24 as a result of one-time expenses associated with ESSER II, ESSER III, ARP Homeless, Strong Workforce, Special Ed dispute resolution, and Special Ed learning recovery, IPI, and COVID mitigation.

5.

CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

"NOTE:"

EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

| | | |
|---------------------|-------------|-----------------------|
| Budgeted | | |
| Unrestricted | | |
| Expenditures | | |
| and Other Financing | 3% Required | Budgeted Contribution |
| Uses | | 1 |

| | (Form 01, Resources 0000-1999, Objects 1000-7999) | Minimum Contribution (Unrestricted Budget times 3%) | to the Ongoing and Major Maintenance Account | Status |
|--|---|---|--|--------|
| Ongoing and Major Maintenance/Restricted Maintenance Account | 5,963,165.41 | 178,894.96 | 319,244.90 | Met |

¹ Fund 01, Resource 8150, Objects
8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

| | | |
|--|--------------------------|--|
| Explanation: (required if NOT met and Other is marked) | <input type="checkbox"/> | Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| | <input type="checkbox"/> | Other (explanation must be provided) |
| | | |

6. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses², in two out of three prior fiscal years.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data
are extracted or
calculated.

| | Third Prior Year (2019-20) | Second Prior Year (2020-21) | First Prior Year (2021-22) |
|---|-------------------------------|--------------------------------|-------------------------------|
| 1. County Office's Available Reserve Amounts (resources 0000-1999) | | | |
| a. Stabilization Arrangements (Funds 01 and 17, Object 9750) | 0.00 | 0.00 | 0.00 |
| b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 |
| c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 2,054,898.90 | 1,885,703.32 | 3,276,022.57 |
| d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | (187,054.52) | 0.00 | 0.00 |
| e. Available Reserves (Lines 1a through 1d) | 3,367,844.38 | 3,385,703.32 | 4,776,022.57 |
| 2. Expenditures and Other Financing Uses | | | |
| a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 33,169,382.29 | 36,699,323.43 | 43,003,837.72 |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540, 6546, objects 7211-7213, 7221-7223) | 20,452,275.00 | 24,282,440.10 | 26,126,771.00 |
| c. Total Expenditures and Other Financing Uses | | | |

| | | | | |
|------------------------|--|---------------|---------------|---------------|
| (Line 2a plus Line 2b) | | 53,621,657.29 | 60,981,763.53 | 69,130,608.72 |
| 3. | County Office's Available Reserve Percentage (Line 1e divided by Line 2c) | 6.30% | 5.60% | 6.90% |

County Office's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

| | | |
|-------|-------|-------|
| 2.10% | 1.90% | 2.30% |
|-------|-------|-------|

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve

for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service

Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be

reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area

(SELPA) may exclude from its expenditures the distribution of funds to its participating members.

6B. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|--|---|--|--|--------|
| Third Prior Year (2019-20) | 3,300,628.04 | 4,741,328.65 | N/A | Met |
| Second Prior Year (2020-21) | 3,014,111.36 | 5,361,395.97 | N/A | Met |
| First Prior Year (2021-22) | 825,111.83 | 5,856,960.35 | N/A | Met |
| Budget Year (2022-23) (Information only) | 3,974,871.48 | 5,963,165.41 | | |

6C. Comparison of County Office Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

7. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

| Percentage Level ¹ | County Office Total Expenditures and Other Financing Uses ² |
|-------------------------------|---|
| 1.7% | 0 to \$6,637,999 |

| | | |
|------|--------------|--------------------|
| 1.3% | \$6,638,000 | to \$16,595,999 |
| 1.0% | \$16,596,000 | to \$74,682,000 |
| 0.7% | \$74,682,001 | and over |

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

County Office's Expenditures and Other Financing Uses (Criterion 8A1),
plus SELPA Pass-through

(Criterion 7A2b) if Criterion 7A, Line 1 is No:

42,839,908.86

County Office's Fund Balance Standard Percentage Level:

1.00%

7A. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and,

if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): Kings County

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540, 6546,
objects 7211-7213, 7221-7223):

| Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|-------------|---------------------|---------------------|
| (2022-23) | (2023-24) | (2024-25) |

| | | |
|---------------|---------------|---------------|
| 20,543,403.00 | 20,543,403.00 | 20,543,403.00 |
|---------------|---------------|---------------|

7B. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

| Fiscal Year | Unrestricted County School Service Fund Beginning Balance ³ | | Beginning Fund Balance | Status |
|--|--|-----------------------------|------------------------------|--------|
| | (Form 01, Line F1e, Unrestricted Column) | | Variance Level | |
| | Original Budget | Estimated/Unaudited Actuals | (If overestimated, else N/A) | |
| Third Prior Year (2019-20) | 3,920,485.72 | 3,889,715.89 | .8% | Met |
| Second Prior Year (2020-21) | 6,725,246.51 | 7,190,343.93 | N/A | Met |
| First Prior Year (2021-22) | 8,794,399.54 | 10,204,455.29 | N/A | Met |
| Budget Year (2022-23) (Information only) | 11029567.12 | | | |

³ Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

7C. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

| Percentage Level ³ | County Office Total Expenditures and Other Financing Uses ³ | |
|--------------------------------|---|-----------------|
| 5% or \$75,000 (greater of) | 0 | to \$6,637,999 |
| 4% or \$332,000 (greater of) | \$6,638,000 | to \$16,595,999 |
| 3% or \$664,000 (greater of) | \$16,596,000 | to \$74,682,000 |
| 2% or \$2,240,000 (greater of) | \$74,682,001 | and over |

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in (Education Code Section 2574), rounded to the nearest thousand.

| | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|--------------------------|----------------------------------|----------------------------------|
| County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No: | 42,839,908.86 | 41,544,300.00 | 41,975,998.00 |
| County Office's Reserve Standard Percentage Level: | 3.00% | 3.00% | 3.00% |

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for line 1 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

| | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 42,839,908.86 | 41,544,300.00 | 41,975,998.00 |
| 2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No) | 20,543,403.00 | 20,543,403.00 | 20,543,403.00 |
| 3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2) | 42,839,908.86 | 41,544,300.00 | 41,975,998.00 |
| 4. Reserve Standard Percentage Level | 3.00% | 3.00% | 3.00% |
| 5. Reserve Standard - by Percent (Line A3 times Line A4) | 1,285,197.27 | 1,246,329.00 | 1,259,279.94 |
| 6. Reserve Standard - by Amount (From percentage level chart above) | 664,000.00 | 664,000.00 | 664,000.00 |
| 7. County Office's Reserve Standard (Greater of Line A5 or Line A6) | 1,285,197.27 | 1,246,329.00 | 1,259,279.94 |

8B. Calculating the County Office's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

| | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|-----------------------|----------------------------------|----------------------------------|
| Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9): | | | |
| 1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | 0.00 | 0.00 |
| 2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 |
| 3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 4,420,782.29 | 5,773,400.33 | 7,429,105.17 |
| 4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | | |
| 8. County Office's Budgeted Reserve Amount (Lines B1 thru B7) | 5,920,782.29 | 7,273,400.33 | 8,929,105.17 |
| 9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3) | 13.82% | 17.51% | 21.27% |
| County Office's Reserve Standard (Section 8A, Line 7): | 1,285,197.27 | 1,246,329.00 | 1,259,279.94 |
| Status: | Met | Met | Met |

8C. Comparison of County Office Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your county office have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b.

If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5.

Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

County
Office's
Contributions
and Transfers
Standard:

-10.0% to +10.0% or
-\$20,000 to +\$20,000

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|--------------|------------------|----------------|---------|
| 1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | |
| First Prior Year (2021-22) | (600,833.66) | | | |
| Budget Year (2022-23) | (434,754.11) | (166,079.55) | (27.6%) | Not Met |
| 1st Subsequent Year (2023-24) | (460,457.73) | 25,703.62 | 5.9% | Met |
| 2nd Subsequent Year (2024-25) | (476,085.00) | 15,627.27 | 3.4% | Met |
| 1b. Transfers In, County School Service Fund * | | | | |
| First Prior Year (2021-22) | 0.00 | | | |
| Budget Year (2022-23) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2023-24) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | Met |
| 1c. Transfers Out, County School Service Fund * | | | | |
| First Prior Year (2021-22) | 193,611.00 | | | |
| Budget Year (2022-23) | 193,086.00 | (525.00) | (.3%) | Met |
| 1st Subsequent Year (2023-24) | 193,086.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2024-25) | 193,086.00 | 0.00 | 0.0% | Met |
| 1d. Impact of Capital Projects | | | | |
| Do you have any capital projects that may impact the county school service fund operational budget? | | | | No |

* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a.

NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

Fiscal year 2021-22 includes a 232,748 contribution to the inclusive early education expansion project.

(required if NOT met)

- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

- 1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

- 1d. NO - There are no capital projects that may impact the county school service fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced. ¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your county office have long-term (multiyear) commitments?

(If No, skip item 2 and sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Criterion 57A.

| Type of Commitment | # of Years | SACS Fund and Object Codes Used For: | | Principal Balance |
|-------------------------------|------------|--------------------------------------|--|-----------------------|
| | Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | as of July 1, 2022-23 |
| Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | State and Local Revenue | Payroll labor line when vacation time is taken by employee | 174,200 |

Other Long-term Commitments (do not include OPEB):

| | | | | |
|-------------------|--|--|-------------------------|-----------|
| Building purchase | | | 0100-7438 and 0100-7439 | 1,354,997 |
| | | | | |

| | | | | |
|--------|--|--|--|-----------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 1,529,197 |

| | Prior Year (2021-22) | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|---|---------------------------|----------------------------------|----------------------------------|
| | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) |
| Type of Commitment (continued) | | | | |
| Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | | | | |
| Building purchase | 296,783 | 296,783 | 296,783 | 296,783 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 296,783 | 296,783 | 296,783 | 296,783 |
| | Has total annual payment increased over prior year (2021-22)? | No | No | No |

S6B. Comparison of County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. NO - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:

(required if Yes to increase
in total annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. NO - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:

(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

- 1 Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the county office's OPEB:

a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Those age 50 or older with 10 or more years of service at 7/01/02 eligible for 50% of premium lifetime. Those hired prior to 8/8/91 eligible for lifetime benefits for retiree plus dependent benefits to Medicare age @ 50% of premium. Those hired prior to 1/1/86 eligible for lifetime dependent benefits as well. Other employees' benefits end at medicare age.

- 3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund

Self-Insurance Fund

Government Fund

0

0

4. OPEB Liabilities

a. Total OPEB liability

11,367,093.00

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 4a minus Line 4b)

11,367,093.00

d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Jun 30, 2021

Budget Year 1st Subsequent Year 2nd Subsequent Year

| 5. | OPEB Contributions | (2022-23) | (2023-24) | (2024-25) |
|----|---|------------|------------|------------|
| a. | OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement | | | |
| | Method | 0.00 | 0.00 | 0.00 |
| b. | OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 399,112.00 | 406,655.00 | 414,341.00 |
| c. | Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 423,229.00 | 426,595.00 | 509,863.00 |
| d. | Number of retirees receiving OPEB benefits | 39.00 | 39.00 | 39.00 |

S7B. Identification of the County Office's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your county office operate any self-insurance programs such as workers' "compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)"

No

2 Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

| | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|-------------|---------------------|---------------------|
| | (2022-23) | (2023-24) | (2024-25) |
| a. Required contribution (funding) for self-insurance programs | | | |
| b. Amount contributed (funded) for self-insurance programs | | | |

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.

The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| Prior Year (2nd Interim) | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--------------------------|-------------|---------------------|---------------------|
| (2021-22) | (2022-23) | (2023-24) | (2024-25) |

Number of certificated (non-management) full - time - equivalent(FTE) positions

| | | | |
|-------|-------|-------|-------|
| 66.50 | 82.60 | 82.60 | 82.60 |
|-------|-------|-------|-------|

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

| | | |
|-----|-----|-----|
| Yes | Yes | Yes |
|-----|-----|-----|

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

LCFF and AB 602 funding.

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

6. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

| Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|-------------|---------------------|---------------------|
| (2022-23) | (2023-24) | (2024-25) |
| Yes | Yes | Yes |
| 1139408 | 1153081 | 1166918 |
| 80.0% | 79.2% | 78.3% |
| 1.2% | 1.2% | 1.2% |
| No | | |

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

| Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|-------------|---------------------|---------------------|
| (2022-23) | (2023-24) | (2024-25) |
| Yes | Yes | Yes |
| 110543 | 112632 | 114761 |
| 2.2% | 1.9% | 1.9% |

Certificated (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

| Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|-------------|---------------------|---------------------|
| (2022-23) | (2023-24) | (2024-25) |
| Yes | Yes | Yes |
| Yes | Yes | Yes |

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| Prior Year (2nd Interim) | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--------------------------|-------------|---------------------|---------------------|
|--------------------------|-------------|---------------------|---------------------|

| | (2021-22) | (2022-23) | (2023-24) | (2024-25) |
|---|-----------|-----------|-----------|-----------|
| Number of classified (non-management) FTE positions | 98 | 111.3 | 111.3 | 111.3 |

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

190804

183092

4.5%

4.0%

Identify the source of funding that will be used to support multiyear salary commitments:

LCFF and AB 602 funding.

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

6. Amount included for any tentative salary schedule increases

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

| Yes | Yes | Yes |
|---------|---------|---------|
| 1152660 | 1166492 | 1180490 |
| 76.0% | 75.1% | 74.2% |
| 1.2% | 1.2% | 1.2% |

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

| | | |
|----|--|--|
| No | | |
| | | |

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

| Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 79102 | 80597 | 82120 |
| 2.5% | 1.9% | 1.9% |

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

| Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| Yes | Yes | Yes |

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2021-22) | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 163.5 | 167.6 | 167.6 | 167.6 |

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

| Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|-------------|---------------------|---------------------|
| (2022-23) | (2023-24) | (2024-25) |

| | | |
|--------|-----|-----|
| Yes | Yes | Yes |
| 709601 | | |
| 4.5% | | |

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

| Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|-------------|---------------------|---------------------|
| (2022-23) | (2023-24) | (2024-25) |

| | | |
|--|--|--|
| | | |
|--|--|--|

4. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

| Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|-------------|---------------------|---------------------|
| (2022-23) | (2023-24) | (2024-25) |

| | | |
|---------|---------|---------|
| Yes | Yes | Yes |
| 2205522 | 2231988 | 2258772 |
| 75.9% | 75.0% | 74.1% |
| 1.2% | 1.2% | 1.2% |

Management/Supervisor/Confidential

Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

| Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|-------------|---------------------|---------------------|
| (2022-23) | (2023-24) | (2024-25) |

| | | |
|--------|--------|--------|
| Yes | Yes | Yes |
| 204915 | 208788 | 212734 |
| 1.6% | 1.9% | 1.9% |

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits

| Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|-------------|---------------------|---------------------|
| (2022-23) | (2023-24) | (2024-25) |

| | | |
|------|------|------|
| Yes | Yes | Yes |
| 7740 | 7740 | 7740 |

| | | | | |
|----|--|------|------|------|
| 3. | Percent change in cost of other benefits over prior year | 2.5% | 0.0% | 0.0% |
|----|--|------|------|------|

S9. Local Control and Accountability Plan (LCAP)

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 22, 2022

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

| | | |
|-----|---|-----|
| A1. | Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund? | No |
| A2. | Is the system of personnel position control independent from the payroll system? | Yes |
| A3. | Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No) | No |
| A4. | Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year? | No |
| A5. | Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | Yes |
| A6. | Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| A7. | Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE) | No |
| A8. | Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | No |

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:

(optional)

End of County Office Budget Criteria and Standards Review

Budget, July 1
Budget 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

Kings County Office of Education

Kings County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

| | |
|---|----------------------|
| CHECKFUND - (Fatal) - All FUND codes must be valid. | <u>Passed</u> |
| CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. | <u>Passed</u> |
| CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. | <u>Passed</u> |
| CHECKGOAL - (Fatal) - All GOAL codes must be valid. | <u>Passed</u> |
| CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. | <u>Passed</u> |
| CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. | <u>Passed</u> |
| CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. | <u>Passed</u> |
| CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. | <u>Passed</u> |
| CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. | <u>Passed</u> |
| CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. | <u>Passed</u> |
| CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. | <u>Passed</u> |
| CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. | <u>Passed</u> |
| CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. | <u>Passed</u> |
| CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. | <u>Passed</u> |

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

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

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

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

GENERAL LEDGER CHECKS

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

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

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

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

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

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

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

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

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

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

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

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

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

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

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

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

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. **Passed**

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

ADA-PROVIDE - (Fatal) - Average Daily Attendance data Form A must be provided. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

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

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

BEFORE THE GOVERNING BOARD OF THE
KINGS COUNTY OFFICE OF EDUCATION
COUNTY OF KINGS, STATE OF CALIFORNIA

The Matter of
Adopting Budget
Revisions

RESOLUTION #:

NOW, THEREFORE, the Board of Trustees of the District resolves that the transfers for the attached budget revision be made as indicated.

The Board of Trustees adopted this resolution on 06/22/2022 by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

Clerk of the Governing Board

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|------------------|------------------|
| Income | | | |
| 0100-9010-0-7110-0000-828500-302-00 | \$0.00 | \$12,442.00 | \$12,442.00 |
| 0100-9013-0-0000-0000-869900-875-00 | \$0.00 | \$5,444.00 | \$5,444.00 |
| 0100-9019-0-0000-0000-869900-331-00 | \$0.00 | \$1,048.00 | \$1,048.00 |
| 0100-9019-0-0000-0000-899000-217-00 | \$0.00 | (\$51,996.00) | (\$51,996.00) |
| 0100-9019-0-0000-0000-899000-217-05 | \$0.00 | \$51,996.00 | \$51,996.00 |
| 0100-9019-0-0000-0000-899000-286-00 | \$0.00 | (\$1,068.95) | (\$1,068.95) |
| 0100-9019-0-0000-0000-899000-286-20 | \$0.00 | \$851.23 | \$851.23 |
| 0100-9019-0-0000-0000-899000-286-27 | \$0.00 | \$17.72 | \$17.72 |
| 0100-9019-0-0000-0000-899000-286-29 | \$0.00 | \$200.00 | \$200.00 |
| 0100-9019-0-0000-3700-869900-331-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-6500-0-5760-2200-879200-320-00 | \$0.00 | \$490,248.00 | \$490,248.00 |
| 0100-6500-0-5730-3145-871031-331-00 | \$0.00 | \$1,609,316.00 | \$1,609,316.00 |
| 0100-6500-0-5760-0000-809700-331-00 | \$0.00 | \$1,269,861.00 | \$1,269,861.00 |
| 0100-6500-0-5760-0000-871010-331-00 | \$0.00 | \$2,926,991.00 | \$2,926,991.00 |
| 0100-6500-0-5760-0000-871030-000-00 | \$0.00 | \$1,743,524.15 | \$1,743,524.15 |
| 0100-6500-0-5760-0000-871032-351-00 | \$0.00 | \$599,807.00 | \$599,807.00 |
| 0100-6500-0-5760-0000-879200-331-00 | \$0.00 | \$9,146,009.00 | \$9,146,009.00 |
| 0100-6500-0-5760-0000-879200-504-00 | \$0.00 | \$19,710.00 | \$19,710.00 |
| 0100-6500-0-5760-0000-898000-000-00 | \$0.00 | \$5,200.00 | \$5,200.00 |
| 0100-6500-0-5760-0000-898000-000-01 | \$0.00 | \$11,720.00 | \$11,720.00 |
| 0100-6500-0-5760-0000-898000-504-00 | \$0.00 | \$59,074.31 | \$59,074.31 |
| 0100-6500-0-5760-0000-898030-000-00 | \$0.00 | \$4,313.00 | \$4,313.00 |
| 0100-9019-0-8600-2100-867700-217-00 | \$0.00 | \$434,534.00 | \$434,534.00 |
| 0100-9019-0-8600-2100-867700-217-01 | \$0.00 | \$14,500.00 | \$14,500.00 |
| 0100-9019-0-8600-2100-867700-217-02 | \$0.00 | \$47,600.00 | \$47,600.00 |
| 0100-9019-0-8600-2100-867700-217-05 | \$0.00 | \$150,000.00 | \$150,000.00 |
| 0100-9019-0-8600-2100-869900-217-02 | \$0.00 | \$45,200.00 | \$45,200.00 |
| 0100-9019-0-8600-2100-869900-217-04 | \$0.00 | \$2,500.00 | \$2,500.00 |
| 0100-9019-0-8600-2130-868900-290-00 | \$0.00 | \$187,821.02 | \$187,821.02 |
| 0100-9019-0-8600-2490-867700-204-00 | \$0.00 | \$2,690.00 | \$2,690.00 |
| 0100-9019-0-8600-2490-867700-218-00 | \$0.00 | \$33,000.00 | \$33,000.00 |
| 0100-9019-0-8600-2490-867700-296-00 | \$0.00 | \$39,100.00 | \$39,100.00 |
| 0100-0000-0-0000-0000-801100-003-00 | \$0.00 | \$288,637.00 | \$288,637.00 |
| 0100-0000-0-0000-0000-801100-004-00 | \$0.00 | \$700,000.00 | \$700,000.00 |
| 0100-0000-0-0000-0000-801100-010-00 | \$0.00 | \$5,596,308.00 | \$5,596,308.00 |
| 0100-0000-0-0000-0000-802100-010-00 | \$0.00 | \$24,420.00 | \$24,420.00 |
| 0100-0000-0-0000-0000-804100-010-00 | \$0.00 | \$2,789,857.00 | \$2,789,857.00 |
| 0100-0000-0-0000-0000-804200-010-00 | \$0.00 | \$172,888.00 | \$172,888.00 |
| 0100-0000-0-0000-0000-804300-010-00 | \$0.00 | \$43,538.00 | \$43,538.00 |
| 0100-0000-0-0000-0000-804400-010-00 | \$0.00 | \$6,491.00 | \$6,491.00 |
| 0100-0000-0-0000-0000-804700-010-00 | \$0.00 | \$245,958.00 | \$245,958.00 |
| 0100-0000-0-0000-0000-809700-010-00 | \$0.00 | (\$1,269,861.00) | (\$1,269,861.00) |
| 0100-0000-0-0000-0000-811000-010-00 | \$0.00 | \$190,239.00 | \$190,239.00 |
| 0100-0000-0-0000-0000-866000-010-00 | \$0.00 | \$90,000.00 | \$90,000.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|------------------|------------------|
| Income | | | |
| 0100-0000-0-0000-0000-868900-009-00 | \$0.00 | \$21,000.00 | \$21,000.00 |
| 0100-0000-0-0000-0000-869900-009-00 | \$0.00 | \$18,000.00 | \$18,000.00 |
| 0100-0000-0-0000-0000-869900-010-00 | \$0.00 | \$28,000.00 | \$28,000.00 |
| 0100-0000-0-0000-0000-869900-070-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-0000-0-0000-0000-898000-010-00 | \$0.00 | (\$1,155,014.90) | (\$1,155,014.90) |
| 0100-0000-0-0000-0000-898000-019-00 | \$0.00 | (\$14,156.00) | (\$14,156.00) |
| 0100-0000-0-0000-0000-898000-061-00 | \$0.00 | (\$3,000.00) | (\$3,000.00) |
| 0100-0000-0-0000-0000-899000-009-00 | \$0.00 | \$22,899.00 | \$22,899.00 |
| 0100-0000-0-0000-0000-899000-028-00 | \$0.00 | \$71,858.00 | \$71,858.00 |
| 0100-3315-0-5730-0000-818200-331-00 | \$0.00 | \$114,979.00 | \$114,979.00 |
| 0100-3326-1-5050-0000-818200-313-00 | \$0.00 | \$18,000.00 | \$18,000.00 |
| 0100-3327-0-5760-0000-818200-331-00 | \$0.00 | \$3,333.00 | \$3,333.00 |
| 0100-3345-0-5710-0000-818200-331-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-9090-0-5710-0000-869900-318-00 | \$0.00 | \$800,000.00 | \$800,000.00 |
| 0100-9007-0-8600-7700-867700-400-00 | \$0.00 | \$336,065.00 | \$336,065.00 |
| 0100-9007-0-8600-7700-867700-408-00 | \$0.00 | \$35,667.00 | \$35,667.00 |
| 0100-0000-0-8600-7390-867700-011-00 | \$0.00 | \$4,400.00 | \$4,400.00 |
| 0100-0000-0-8600-7430-859000-101-00 | \$0.00 | \$2,266.00 | \$2,266.00 |
| 0100-0000-0-8600-7490-867700-102-00 | \$0.00 | \$24,000.00 | \$24,000.00 |
| 0100-0000-0-8600-7490-868900-102-00 | \$0.00 | \$47,000.00 | \$47,000.00 |
| 0100-0000-0-8600-7490-869900-102-00 | \$0.00 | \$20,000.00 | \$20,000.00 |
| 0100-4204-0-8600-2150-828500-249-00 | \$0.00 | \$16,726.54 | \$16,726.54 |
| 0100-5630-0-8600-2140-829000-281-00 | \$0.00 | \$75,000.00 | \$75,000.00 |
| 0100-5632-0-8600-2140-829000-281-00 | \$0.00 | \$26,335.33 | \$26,335.33 |
| 0100-0000-0-0000-7300-859000-012-00 | \$0.00 | \$7,834.00 | \$7,834.00 |
| 0100-0000-0-0000-7300-869900-012-00 | \$0.00 | \$268,000.00 | \$268,000.00 |
| 0100-0000-0-0000-7400-869900-100-00 | \$0.00 | \$1,200.00 | \$1,200.00 |
| 0100-0097-0-0000-0000-869900-032-00 | \$0.00 | \$17,311.00 | \$17,311.00 |
| 0100-0303-0-0000-0000-898000-000-00 | \$0.00 | \$200,000.00 | \$200,000.00 |
| 0100-0330-0-0000-0000-898000-504-00 | \$0.00 | \$413,490.00 | \$413,490.00 |
| 0100-0330-0-0000-0000-898030-504-00 | \$0.00 | (\$4,313.00) | (\$4,313.00) |
| 0100-0330-0-0000-3120-898000-504-00 | \$0.00 | (\$32,201.90) | (\$32,201.90) |
| 0100-0330-0-3600-0000-898000-504-00 | \$0.00 | \$2,436.00 | \$2,436.00 |
| 0100-3310-0-5760-0000-818100-331-00 | \$0.00 | \$4,215,773.00 | \$4,215,773.00 |
| 0100-0000-0-0000-7200-869900-018-00 | \$0.00 | \$200.00 | \$200.00 |
| 0100-0330-0-5760-0000-898000-504-00 | \$0.00 | (\$59,074.31) | (\$59,074.31) |
| 0100-0332-0-0000-0000-898000-504-00 | \$0.00 | \$217,080.00 | \$217,080.00 |
| 0100-1100-0-0000-0000-856000-347-00 | \$0.00 | \$41,270.00 | \$41,270.00 |
| 0100-1100-0-0000-0000-856000-504-00 | \$0.00 | \$4,890.00 | \$4,890.00 |
| 0100-1400-0-0000-0000-801200-013-00 | \$0.00 | \$494,234.00 | \$494,234.00 |
| 0100-3010-0-3600-3110-829000-504-00 | \$0.00 | \$9,100.28 | \$9,100.28 |
| 0100-3010-0-5760-1110-829000-347-00 | \$0.00 | \$127,000.00 | \$127,000.00 |
| 0100-3010-0-8600-2140-829000-281-00 | \$0.00 | \$1,200.00 | \$1,200.00 |
| 0100-3025-0-3600-3110-829000-504-00 | \$0.00 | \$141,189.54 | \$141,189.54 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|--------------|
| Income | | | |
| 0100-9050-0-8500-5000-868900-292-00 | \$0.00 | \$91,500.00 | \$91,500.00 |
| 0100-9050-0-8600-2490-867700-244-00 | \$0.00 | \$587,413.00 | \$587,413.00 |
| 0100-9050-0-8600-2490-869900-244-00 | \$0.00 | \$15,200.00 | \$15,200.00 |
| 0100-9050-1-8600-2490-867700-244-02 | \$0.00 | \$137,000.00 | \$137,000.00 |
| 0100-9062-0-0000-0000-862500-000-00 | \$0.00 | \$30,000.00 | \$30,000.00 |
| 0100-3183-0-7110-2130-829000-271-00 | \$0.00 | \$40,388.00 | \$40,388.00 |
| 0100-3183-0-7110-2130-829000-271-01 | \$0.00 | \$41,051.00 | \$41,051.00 |
| 0100-3212-0-0000-0000-829000-006-00 | \$0.00 | \$25,390.34 | \$25,390.34 |
| 0100-3212-0-0000-0000-829000-347-00 | \$0.00 | \$39,807.62 | \$39,807.62 |
| 0100-3212-0-0000-0000-829000-504-00 | \$0.00 | \$14,123.99 | \$14,123.99 |
| 0100-3213-0-0000-0000-829000-347-00 | \$0.00 | \$222,741.06 | \$222,741.06 |
| 0100-3213-0-0000-0000-829000-504-00 | \$0.00 | \$16,089.20 | \$16,089.20 |
| 0100-3214-0-0000-0000-829000-347-00 | \$0.00 | \$141,480.00 | \$141,480.00 |
| 0100-3305-0-5760-0000-818200-347-00 | \$0.00 | \$932,866.00 | \$932,866.00 |
| 0100-6537-0-0000-0000-899000-347-00 | \$0.00 | (\$1,219.00) | (\$1,219.00) |
| 0100-6537-0-0000-0000-899000-504-00 | \$0.00 | \$1,219.00 | \$1,219.00 |
| 0100-6546-0-5760-0000-898000-504-00 | \$0.00 | \$32,201.90 | \$32,201.90 |
| 0100-6680-0-8600-2700-859000-228-00 | \$0.00 | \$37,500.00 | \$37,500.00 |
| 0100-6685-0-8600-2700-859000-228-00 | \$0.00 | \$37,500.00 | \$37,500.00 |
| 0100-6500-0-5760-3145-871040-381-00 | \$0.00 | \$350,000.00 | \$350,000.00 |
| 0100-7366-0-8500-5000-859000-280-00 | \$0.00 | \$313,841.19 | \$313,841.19 |
| 0100-7368-0-8500-5000-859000-280-00 | \$0.00 | \$96,083.52 | \$96,083.52 |
| 0100-7415-0-0000-0000-859000-000-00 | \$0.00 | \$138,869.00 | \$138,869.00 |
| 0100-6500-0-5760-3151-871020-318-00 | \$0.00 | \$23,590.00 | \$23,590.00 |
| 0100-0000-0-0000-7550-869900-016-00 | \$0.00 | \$50.00 | \$50.00 |
| 0100-0000-0-0000-7600-855000-019-00 | \$0.00 | \$37,562.00 | \$37,562.00 |
| 0100-0000-0-0000-8200-869900-013-00 | \$0.00 | \$20,000.00 | \$20,000.00 |
| 0100-6510-0-5710-1110-831100-318-00 | \$0.00 | \$333,415.00 | \$333,415.00 |
| 0100-0000-0-8600-0000-867700-009-00 | \$0.00 | \$2,200.00 | \$2,200.00 |
| 0100-6520-0-5760-0000-859000-900-00 | \$0.00 | \$147,248.00 | \$147,248.00 |
| 0100-6520-0-5760-0000-859000-901-00 | \$0.00 | \$13,852.00 | \$13,852.00 |
| 0100-6520-0-5760-0000-859000-902-00 | \$0.00 | \$20,000.00 | \$20,000.00 |
| 0100-0000-0-8600-3110-871070-302-00 | \$0.00 | \$106,248.00 | \$106,248.00 |
| 0100-6010-0-8600-2490-859000-286-20 | \$0.00 | \$121,072.29 | \$121,072.29 |
| 0100-6010-0-8600-2490-859000-286-22 | \$0.00 | \$100,966.83 | \$100,966.83 |
| 0100-6010-0-8600-2490-859000-286-27 | \$0.00 | \$51,963.42 | \$51,963.42 |
| 0100-6010-0-8600-2490-859000-286-29 | \$0.00 | \$143,037.45 | \$143,037.45 |
| 0100-6010-0-8600-2490-859000-286-64 | \$0.00 | \$91,567.28 | \$91,567.28 |
| 0100-6010-0-8600-2490-859000-286-70 | \$0.00 | \$128,920.90 | \$128,920.90 |
| 0100-6300-0-0000-0000-856000-347-00 | \$0.00 | \$14,566.00 | \$14,566.00 |
| 0100-6300-0-0000-0000-856000-504-00 | \$0.00 | \$1,950.00 | \$1,950.00 |
| 0100-6388-0-3800-4000-859000-869-00 | \$0.00 | \$54,788.00 | \$54,788.00 |
| 0100-6388-0-3800-4000-859000-870-00 | \$0.00 | \$151,072.53 | \$151,072.53 |
| 0100-6388-0-3800-4000-859000-871-00 | \$0.00 | \$63,428.18 | \$63,428.18 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|-----------------|-----------------|
| Income | | | |
| 0100-6388-0-3800-4000-859000-872-00 | \$0.00 | \$24,757.65 | \$24,757.65 |
| 0100-6388-0-3800-4000-859000-873-00 | \$0.00 | \$138,777.73 | \$138,777.73 |
| 0100-6388-0-3800-4000-859000-874-00 | \$0.00 | \$43,132.07 | \$43,132.07 |
| 0100-6388-0-3800-4000-859000-876-00 | \$0.00 | \$197,842.08 | \$197,842.08 |
| 0100-6388-0-3800-4000-859000-877-00 | \$0.00 | \$100,301.00 | \$100,301.00 |
| 0100-6388-0-3800-4000-859000-878-00 | \$0.00 | \$44,747.27 | \$44,747.27 |
| 0100-0000-0-8600-3120-871070-302-00 | \$0.00 | \$147,894.00 | \$147,894.00 |
| 0100-0000-0-8600-3130-867700-103-00 | \$0.00 | \$85,000.00 | \$85,000.00 |
| 0100-6500-0-5060-0000-879200-321-00 | \$0.00 | \$504,144.00 | \$504,144.00 |
| 0100-3385-0-5710-7210-818200-318-00 | \$0.00 | \$35,989.00 | \$35,989.00 |
| 0100-3395-0-5001-0000-818200-318-00 | \$0.00 | \$14,601.00 | \$14,601.00 |
| 0100-3395-0-5001-0000-818200-318-01 | \$0.00 | \$73,557.00 | \$73,557.00 |
| 0100-3410-0-0000-0000-829000-910-08 | \$0.00 | \$30,039.00 | \$30,039.00 |
| 0100-3410-0-0000-0000-829000-910-09 | \$0.00 | \$139,346.00 | \$139,346.00 |
| 0100-3410-0-0000-0000-829000-910-10 | \$0.00 | \$46,448.00 | \$46,448.00 |
| 0100-4035-0-3600-2140-829000-504-00 | \$0.00 | \$690.06 | \$690.06 |
| 0100-4035-0-5760-2140-829000-347-00 | \$0.00 | \$11,254.29 | \$11,254.29 |
| 0100-7422-0-0000-0000-859000-347-00 | \$0.00 | \$91,729.20 | \$91,729.20 |
| 0100-7422-0-0000-0000-859000-504-00 | \$0.00 | \$35,189.78 | \$35,189.78 |
| 0100-7690-0-0000-0000-859000-000-00 | \$0.00 | \$1,009,232.00 | \$1,009,232.00 |
| 0100-6500-0-5760-3113-871041-381-00 | \$0.00 | \$300,000.00 | \$300,000.00 |
| 0100-6500-0-5760-3142-871042-331-00 | \$0.00 | \$55,000.00 | \$55,000.00 |
| 0100-8150-0-0000-0000-898000-013-00 | \$0.00 | \$319,244.90 | \$319,244.90 |
| 0100-9001-0-0000-0000-898000-208-00 | \$0.00 | \$3,000.00 | \$3,000.00 |
| 0100-9001-0-5760-1110-869900-314-00 | \$0.00 | \$2,500.00 | \$2,500.00 |
| 0100-9001-0-5760-1110-869900-344-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-9001-0-5760-3700-869900-314-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-9001-0-8600-2490-869900-208-00 | \$0.00 | \$12,000.00 | \$12,000.00 |
| 0100-9001-0-8600-7150-869900-067-00 | \$0.00 | \$2,125.00 | \$2,125.00 |
| 0100-9003-0-0000-0000-866000-373-00 | \$0.00 | \$300.00 | \$300.00 |
| 0100-9003-0-0000-0000-869900-373-00 | \$0.00 | \$394,562.00 | \$394,562.00 |
| 0100-9003-0-5760-0000-867700-373-00 | \$0.00 | \$15,000.00 | \$15,000.00 |
| 0100-9007-0-7110-7700-867700-406-00 | \$0.00 | \$804,565.00 | \$804,565.00 |
| 0100-9007-0-7110-7700-868900-406-00 | \$0.00 | \$787,740.00 | \$787,740.00 |
| 0100-9007-0-7110-7700-869900-405-00 | \$0.00 | \$450,000.00 | \$450,000.00 |
| 0100-9007-0-7110-7700-869900-409-00 | \$0.00 | \$220,407.00 | \$220,407.00 |
| 0100-9007-0-7110-7700-899000-406-00 | \$0.00 | (\$22,899.00) | (\$22,899.00) |
| 0100-9007-0-7110-7700-899000-409-00 | \$0.00 | (\$71,858.00) | (\$71,858.00) |
| ***Income Total | \$0.00 | \$45,339,505.79 | \$45,339,505.79 |
| Expenses | | | |
| 0100-3310-0-5760-1130-360200-319-00 | \$0.00 | \$67.00 | \$67.00 |
| 0100-3310-0-5760-1130-370100-318-00 | \$0.00 | \$1,451.00 | \$1,451.00 |
| 0100-3310-0-5760-1130-370100-319-00 | \$0.00 | \$128.00 | \$128.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L I | Revised | Adjustments | Proposed |
|--------------------------------------|---------|--------------|--------------|
| Expenses | | | |
| 0100-3310-0-5760-1130-370200-318-00 | \$0.00 | \$410.00 | \$410.00 |
| 0100-3310-0-5760-1130-370200-319-00 | \$0.00 | \$30.00 | \$30.00 |
| 0100-3310-0-5760-1130-430000-318-00 | \$0.00 | \$510.00 | \$510.00 |
| 0100-3310-0-5760-1130-520020-318-00 | \$0.00 | \$200.00 | \$200.00 |
| 0100-3310-0-5760-1130-571030-318-00 | \$0.00 | \$1,800.00 | \$1,800.00 |
| 0100-3310-0-5760-1130-580000-318-00 | \$0.00 | \$160.00 | \$160.00 |
| 0100-3310-0-5760-1132-210000-318-00 | \$0.00 | \$47,601.00 | \$47,601.00 |
| 0100-3310-0-5760-1132-320200-318-00 | \$0.00 | \$12,076.00 | \$12,076.00 |
| 0100-3310-0-5760-1132-330200-318-00 | \$0.00 | \$692.00 | \$692.00 |
| 0100-3310-0-5760-1132-340200-318-00 | \$0.00 | \$10,023.00 | \$10,023.00 |
| 0100-3310-0-5760-1132-350200-318-00 | \$0.00 | \$239.00 | \$239.00 |
| 0100-3310-0-5760-1132-360200-318-00 | \$0.00 | \$1,675.00 | \$1,675.00 |
| 0100-3310-0-5760-1132-370200-318-00 | \$0.00 | \$762.00 | \$762.00 |
| 0100-3310-0-5760-1132-430000-318-00 | \$0.00 | \$200.00 | \$200.00 |
| 0100-3310-0-5760-1132-520020-318-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-3310-0-5760-1132-571030-318-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-3310-0-5760-1132-580000-318-00 | \$0.00 | \$20.00 | \$20.00 |
| 0100-3310-0-5760-2100-571030-331-00 | \$0.00 | \$595.00 | \$595.00 |
| 0100-3310-0-5760-2100-580000-331-00 | \$0.00 | \$300.00 | \$300.00 |
| 0100-3310-0-5760-2700-240000-331-00 | \$0.00 | \$180,651.00 | \$180,651.00 |
| 0100-3310-0-5760-2700-310200-331-00 | \$0.00 | \$5,023.00 | \$5,023.00 |
| 0100-3310-0-5760-2700-320200-331-00 | \$0.00 | \$39,159.00 | \$39,159.00 |
| 0100-3310-0-5760-2700-330200-331-00 | \$0.00 | \$2,619.00 | \$2,619.00 |
| 0100-3310-0-5760-2700-340200-331-00 | \$0.00 | \$30,069.00 | \$30,069.00 |
| 0100-3310-0-5760-2700-350200-331-00 | \$0.00 | \$903.00 | \$903.00 |
| 0100-3310-0-5760-2700-360200-331-00 | \$0.00 | \$6,341.00 | \$6,341.00 |
| 0100-3310-0-5760-2700-370200-331-00 | \$0.00 | \$2,890.00 | \$2,890.00 |
| 0100-3310-0-5760-2700-520000-331-00 | \$0.00 | \$1,200.00 | \$1,200.00 |
| 0100-3310-0-5760-2700-520020-331-00 | \$0.00 | \$35.00 | \$35.00 |
| 0100-3310-0-5760-2700-560005-331-00 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 0100-3310-0-5760-2700-571000-331-00 | \$0.00 | \$5,801.00 | \$5,801.00 |
| 0100-3310-0-5760-2700-571030-331-00 | \$0.00 | \$905.00 | \$905.00 |
| 0100-3310-0-5760-3151-120000-318-00 | \$0.00 | \$336,814.00 | \$336,814.00 |
| 0100-3310-0-5760-3151-120000-319-00 | \$0.00 | \$6,300.00 | \$6,300.00 |
| 0100-3310-0-5760-3151-220000-318-00 | \$0.00 | \$484,819.00 | \$484,819.00 |
| 0100-3310-0-5760-3151-220000-319-00 | \$0.00 | \$31,000.00 | \$31,000.00 |
| 0100-3310-0-5760-3151-220010-318-00 | \$0.00 | \$7,000.00 | \$7,000.00 |
| 0100-3310-0-5760-3151-220020-318-00 | \$0.00 | \$6,000.00 | \$6,000.00 |
| 0100-3310-0-5760-3151-220040-318-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-3310-0-5760-3151-310100-318-00 | \$0.00 | \$58,911.00 | \$58,911.00 |
| 0100-3310-0-5760-3151-310100-319-00 | \$0.00 | \$1,203.00 | \$1,203.00 |
| 0100-3310-0-5760-3151-310200-318-00 | \$0.00 | \$22,460.00 | \$22,460.00 |
| 0100-3310-0-5760-3151-310200-319-00 | \$0.00 | \$3,000.00 | \$3,000.00 |
| 0100-3310-0-5760-3151-320100-318-00 | \$0.00 | \$7,200.00 | \$7,200.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|----------------------|
| Expenses | | | |
| 0100-3310-0-5760-3151-320200-318-00 | \$0.00 | \$94,942.00 | \$94,942.00 |
| 0100-3310-0-5760-3151-320200-319-00 | \$0.00 | \$1,627.00 | \$1,627.00 |
| 0100-3310-0-5760-3151-330100-318-00 | \$0.00 | \$4,884.00 | \$4,884.00 |
| 0100-3310-0-5760-3151-330100-319-00 | \$0.00 | \$91.00 | \$91.00 |
| 0100-3310-0-5760-3151-330200-318-00 | \$0.00 | \$7,300.00 | \$7,300.00 |
| 0100-3310-0-5760-3151-330200-319-00 | \$0.00 | \$449.00 | \$449.00 |
| 0100-3310-0-5760-3151-340100-318-00 | \$0.00 | \$45,142.00 | \$45,142.00 |
| 0100-3310-0-5760-3151-340200-318-00 | \$0.00 | \$93,214.00 | \$93,214.00 |
| 0100-3310-0-5760-3151-350100-318-00 | \$0.00 | \$1,684.00 | \$1,684.00 |
| 0100-3310-0-5760-3151-350100-319-00 | \$0.00 | \$32.00 | \$32.00 |
| 0100-3310-0-5760-3151-350200-318-00 | \$0.00 | \$2,517.00 | \$2,517.00 |
| 0100-3310-0-5760-3151-350200-319-00 | \$0.00 | \$156.00 | \$156.00 |
| 0100-3310-0-5760-3151-360100-318-00 | \$0.00 | \$11,822.00 | \$11,822.00 |
| 0100-9010-0-5760-8200-571000-302-00 | \$0.00 | \$1.21 | \$1.21 |
| 0100-6500-0-5760-1193-571030-318-00 | \$0.00 | \$1,500.00 | \$1,500.00 |
| 0100-9013-0-8100-5000-430000-875-00 | \$0.00 | \$2,497.00 | \$2,497.00 |
| 0100-9013-0-8100-5000-571000-875-00 | \$0.00 | \$1,207.00 | \$1,207.00 |
| 0100-9013-0-8100-5000-580000-875-00 | \$0.00 | \$1,333.00 | \$1,333.00 |
| 0100-9013-0-8100-7210-731000-875-00 | \$0.00 | \$407.00 | \$407.00 |
| 0100-9019-0-0000-3700-430000-331-00 | \$0.00 | \$750.00 | \$750.00 |
| 0100-9019-0-0000-3700-571000-331-00 | \$0.00 | \$21.00 | \$21.00 |
| 0100-9019-0-7110-2130-430008-271-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-9019-0-7110-2130-520000-271-00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 0100-9019-0-7110-2130-530000-271-00 | \$0.00 | \$200.00 | \$200.00 |
| 0100-9019-0-7110-7210-731000-271-00 | \$0.00 | \$218.00 | \$218.00 |
| 0100-9019-0-8600-2100-130000-217-00 | \$0.00 | \$236,227.00 | \$236,227.00 |
| 0100-9019-0-8600-2100-130000-217-01 | \$0.00 | \$6,876.00 | \$6,876.00 |
| 0100-9019-0-8600-2100-130000-217-02 | \$0.00 | \$6,876.00 | \$6,876.00 |
| 0100-9019-0-8600-2100-130000-217-05 | \$0.00 | \$144,734.00 | \$144,734.00 |
| 0100-9019-0-8600-2100-240000-217-00 | \$0.00 | \$51,147.00 | \$51,147.00 |
| 0100-9019-0-8600-2100-240000-217-02 | \$0.00 | \$5,683.00 | \$5,683.00 |
| 0100-9019-0-8600-2100-240000-217-05 | \$0.00 | \$5,108.00 | \$5,108.00 |
| 0100-9019-0-8600-2100-310100-217-00 | \$0.00 | \$45,119.00 | \$45,119.00 |
| 0100-9019-0-8600-2100-310100-217-01 | \$0.00 | \$1,313.00 | \$1,313.00 |
| 0100-9019-0-8600-2100-310100-217-02 | \$0.00 | \$1,313.00 | \$1,313.00 |
| 0100-9019-0-8600-2100-310100-217-05 | \$0.00 | \$27,644.00 | \$27,644.00 |
| 0100-9019-0-8600-2100-320200-217-00 | \$0.00 | \$12,976.00 | \$12,976.00 |
| 0100-9019-0-8600-2100-320200-217-02 | \$0.00 | \$1,442.00 | \$1,442.00 |
| 0100-6500-0-5760-1193-580000-318-00 | \$0.00 | \$150.00 | \$150.00 |
| 0100-6500-0-5760-1194-110000-318-00 | \$0.00 | \$46,556.00 | \$46,556.00 |
| 0100-6500-0-5760-1194-310100-318-00 | \$0.00 | \$8,892.00 | \$8,892.00 |
| 0100-6500-0-5760-1194-330100-318-00 | \$0.00 | \$675.00 | \$675.00 |
| 0100-6500-0-5760-1194-340100-318-00 | \$0.00 | \$11,892.00 | \$11,892.00 |
| 0100-6500-0-5760-1194-350100-318-00 | \$0.00 | \$233.00 | 195 33.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|--------------|
| Expenses | | | |
| 0100-6500-0-5760-1194-360100-318-00 | \$0.00 | \$1,634.00 | \$1,634.00 |
| 0100-6500-0-5760-1194-370100-318-00 | \$0.00 | \$745.00 | \$745.00 |
| 0100-6500-0-5760-1194-430000-318-00 | \$0.00 | \$700.00 | \$700.00 |
| 0100-6500-0-5760-1194-520020-318-00 | \$0.00 | \$670.00 | \$670.00 |
| 0100-6500-0-5760-1194-571030-318-00 | \$0.00 | \$300.00 | \$300.00 |
| 0100-6500-0-5760-1194-580000-318-00 | \$0.00 | \$20.00 | \$20.00 |
| 0100-6500-0-5760-1195-110000-320-00 | \$0.00 | \$102,090.00 | \$102,090.00 |
| 0100-6500-0-5760-1195-310100-320-00 | \$0.00 | \$19,499.00 | \$19,499.00 |
| 0100-6500-0-5760-1195-330100-320-00 | \$0.00 | \$1,480.00 | \$1,480.00 |
| 0100-6500-0-5760-1195-340100-320-00 | \$0.00 | \$14,107.00 | \$14,107.00 |
| 0100-6500-0-5760-1195-350100-320-00 | \$0.00 | \$510.00 | \$510.00 |
| 0100-6500-0-5760-1195-360100-320-00 | \$0.00 | \$3,583.00 | \$3,583.00 |
| 0100-6500-0-5760-1195-370100-320-00 | \$0.00 | \$1,633.00 | \$1,633.00 |
| 0100-6500-0-5760-1195-430000-320-00 | \$0.00 | \$510.00 | \$510.00 |
| 0100-6500-0-5760-1195-520020-320-00 | \$0.00 | \$1,300.00 | \$1,300.00 |
| 0100-6500-0-5760-2100-130000-318-00 | \$0.00 | \$329,113.00 | \$329,113.00 |
| 0100-6500-0-5760-2100-130000-331-00 | \$0.00 | \$140,457.00 | \$140,457.00 |
| 0100-6500-0-5760-2100-310100-318-00 | \$0.00 | \$62,860.00 | \$62,860.00 |
| 0100-6500-0-5760-2100-310100-331-00 | \$0.00 | \$26,827.00 | \$26,827.00 |
| 0100-6500-0-5760-2100-330100-318-00 | \$0.00 | \$4,772.00 | \$4,772.00 |
| 0100-6500-0-5760-2100-330100-331-00 | \$0.00 | \$2,037.00 | \$2,037.00 |
| 0100-6500-0-5760-2100-340100-318-00 | \$0.00 | \$30,069.00 | \$30,069.00 |
| 0100-6500-0-5760-2100-340100-331-00 | \$0.00 | \$10,023.00 | \$10,023.00 |
| 0100-6500-0-5760-2100-350100-318-00 | \$0.00 | \$1,646.00 | \$1,646.00 |
| 0100-6500-0-5760-2100-350100-331-00 | \$0.00 | \$702.00 | \$702.00 |
| 0100-6500-0-5760-2100-360100-318-00 | \$0.00 | \$11,552.00 | \$11,552.00 |
| 0100-6500-0-5760-2100-360100-331-00 | \$0.00 | \$4,930.00 | \$4,930.00 |
| 0100-6500-0-5760-2100-370100-318-00 | \$0.00 | \$5,266.00 | \$5,266.00 |
| 0100-6500-0-5760-2100-370100-331-00 | \$0.00 | \$2,247.00 | \$2,247.00 |
| 0100-6500-0-5760-2100-430000-318-00 | \$0.00 | \$200.00 | \$200.00 |
| 0100-6500-0-5760-2100-430000-331-00 | \$0.00 | \$2,500.00 | \$2,500.00 |
| 0100-6500-0-5760-2100-430003-331-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-6500-0-5760-2100-520000-331-00 | \$0.00 | \$2,680.00 | \$2,680.00 |
| 0100-6500-0-5760-2100-520020-318-00 | \$0.00 | \$1,407.00 | \$1,407.00 |
| 0100-6500-0-5760-2100-520020-331-00 | \$0.00 | \$800.00 | \$800.00 |
| 0100-6500-0-5760-2100-530000-331-00 | \$0.00 | \$1,100.00 | \$1,100.00 |
| 0100-6500-0-5760-2100-571000-331-00 | \$0.00 | \$928.00 | \$928.00 |
| 0100-6500-0-5760-2100-571030-318-00 | \$0.00 | \$180.00 | \$180.00 |
| 0100-6500-0-5760-2100-580000-318-00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 0100-6500-0-5760-2100-580000-331-00 | \$0.00 | \$7,800.00 | \$7,800.00 |
| 0100-6500-0-5760-2100-590000-331-00 | \$0.00 | \$240.00 | \$240.00 |
| 0100-6500-0-5760-2200-430000-320-00 | \$0.00 | \$9,312.64 | \$9,312.64 |
| 0100-6500-0-5760-2200-560000-320-00 | \$0.00 | \$810.15 | \$810.15 |
| 0100-6500-0-5760-2200-571000-321-03 | \$0.00 | \$119,613.77 | \$119,613.77 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--LI | Revised | Adjustments | Proposed |
|-------------------------------------|---------|----------------|-----------------------|
| Expenses | | | |
| 0100-6500-0-5760-2200-571000-331-03 | \$0.00 | (\$119,613.77) | (\$119,613.77) |
| 0100-6500-0-5760-2200-571020-318-00 | \$0.00 | \$250.00 | \$250.00 |
| 0100-6500-0-5760-2200-580000-320-00 | \$0.00 | \$1,036.97 | \$1,036.97 |
| 0100-6500-0-5760-2490-580008-331-00 | \$0.00 | \$3,280.00 | \$3,280.00 |
| 0100-6500-0-5760-2700-130000-331-00 | \$0.00 | \$140,457.00 | \$140,457.00 |
| 0100-6500-0-5760-2700-190000-331-00 | \$0.00 | \$205,471.00 | \$205,471.00 |
| 0100-6500-0-5760-2700-240000-369-00 | \$0.00 | \$19,759.00 | \$19,759.00 |
| 0100-6500-0-5760-2700-310100-331-00 | \$0.00 | \$66,072.00 | \$66,072.00 |
| 0100-6500-0-5760-2700-320200-369-00 | \$0.00 | \$5,013.00 | \$5,013.00 |
| 0100-6500-0-5760-2700-330100-331-00 | \$0.00 | \$5,016.00 | \$5,016.00 |
| 0100-6500-0-5760-2700-330200-369-00 | \$0.00 | \$287.00 | \$287.00 |
| 0100-6500-0-5760-2700-340100-331-00 | \$0.00 | \$30,069.00 | \$30,069.00 |
| 0100-9019-0-8600-2100-320200-217-05 | \$0.00 | \$1,296.00 | \$1,296.00 |
| 0100-6500-0-5710-3120-520020-318-00 | \$0.00 | \$20.00 | \$20.00 |
| 0100-9019-0-8600-2100-330100-217-00 | \$0.00 | \$3,425.00 | \$3,425.00 |
| 0100-9019-0-8600-2100-330100-217-01 | \$0.00 | \$100.00 | \$100.00 |
| 0100-9019-0-8600-2100-330100-217-02 | \$0.00 | \$100.00 | \$100.00 |
| 0100-9019-0-8600-2100-330100-217-05 | \$0.00 | \$2,099.00 | \$2,099.00 |
| 0100-9019-0-8600-2100-330200-217-00 | \$0.00 | \$742.00 | \$742.00 |
| 0100-9019-0-8600-2100-330200-217-02 | \$0.00 | \$82.00 | \$82.00 |
| 0100-9019-0-8600-2100-330200-217-05 | \$0.00 | \$74.00 | \$74.00 |
| 0100-9019-0-8600-2100-340100-217-00 | \$0.00 | \$22,552.00 | \$22,552.00 |
| 0100-9019-0-8600-2100-340100-217-01 | \$0.00 | \$501.00 | \$501.00 |
| 0100-9019-0-8600-2100-340100-217-02 | \$0.00 | \$501.00 | \$501.00 |
| 0100-9019-0-8600-2100-340100-217-05 | \$0.00 | \$7,517.00 | \$7,517.00 |
| 0100-9019-0-8600-2100-340200-217-00 | \$0.00 | \$9,021.00 | \$9,021.00 |
| 0100-9019-0-8600-2100-340200-217-02 | \$0.00 | \$1,003.00 | \$1,003.00 |
| 0100-9019-0-8600-2100-340200-217-05 | \$0.00 | \$1,002.00 | \$1,002.00 |
| 0100-9019-0-8600-2100-350100-217-00 | \$0.00 | \$1,181.00 | \$1,181.00 |
| 0100-9019-0-8600-2100-350100-217-01 | \$0.00 | \$34.00 | \$34.00 |
| 0100-9019-0-8600-2100-350100-217-02 | \$0.00 | \$34.00 | \$34.00 |
| 0100-9019-0-8600-2100-350100-217-05 | \$0.00 | \$724.00 | \$724.00 |
| 0100-9019-0-8600-2100-350200-217-00 | \$0.00 | \$256.00 | \$256.00 |
| 0100-9019-0-8600-2100-350200-217-02 | \$0.00 | \$28.00 | \$28.00 |
| 0100-9019-0-8600-2100-350200-217-05 | \$0.00 | \$26.00 | \$26.00 |
| 0100-9019-0-8600-2100-360100-217-00 | \$0.00 | \$8,292.00 | \$8,292.00 |
| 0100-9019-0-8600-2100-360100-217-01 | \$0.00 | \$241.00 | \$241.00 |
| 0100-9019-0-8600-2100-360100-217-02 | \$0.00 | \$241.00 | \$241.00 |
| 0100-9019-0-8600-2100-360100-217-05 | \$0.00 | \$5,080.00 | \$5,080.00 |
| 0100-9019-0-8600-2100-360200-217-00 | \$0.00 | \$1,795.00 | \$1,795.00 |
| 0100-9019-0-8600-2100-360200-217-02 | \$0.00 | \$199.00 | \$199.00 |
| 0100-9019-0-8600-2100-360200-217-05 | \$0.00 | \$179.00 | \$179.00 |
| 0100-9019-0-8600-2100-370100-217-00 | \$0.00 | \$3,780.00 | \$3,780.00 |
| 0100-9019-0-8600-2100-370100-217-01 | \$0.00 | \$110.00 | 197 110.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--LI | Revised | Adjustments | Proposed |
|-------------------------------------|---------|---------------|---------------|
| Expenses | | | |
| 0100-9019-0-8600-2100-370100-217-02 | \$0.00 | \$110.00 | \$110.00 |
| 0100-9019-0-8600-2100-370100-217-05 | \$0.00 | \$2,316.00 | \$2,316.00 |
| 0100-9019-0-8600-2100-370200-217-00 | \$0.00 | \$818.00 | \$818.00 |
| 0100-9019-0-8600-2100-370200-217-02 | \$0.00 | \$91.00 | \$91.00 |
| 0100-9019-0-8600-2100-370200-217-05 | \$0.00 | \$82.00 | \$82.00 |
| 0100-9019-0-8600-2100-430000-217-00 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 0100-9019-0-8600-2100-430000-217-04 | \$0.00 | \$500.00 | \$500.00 |
| 0100-9019-0-8600-2100-430000-217-05 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-9019-0-8600-2100-430008-217-00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 0100-9019-0-8600-2100-440000-217-00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 0100-9019-0-8600-2100-510000-217-02 | \$0.00 | \$22,250.00 | \$22,250.00 |
| 0100-9019-0-8600-2100-520000-217-00 | \$0.00 | \$2,500.00 | \$2,500.00 |
| 0100-9019-0-8600-2100-520000-217-05 | \$0.00 | \$2,500.00 | \$2,500.00 |
| 0100-9019-0-8600-2100-520000-217-42 | \$0.00 | \$2,500.00 | \$2,500.00 |
| 0100-9019-0-8600-2100-520000-217-46 | \$0.00 | \$2,500.00 | \$2,500.00 |
| 0100-9019-0-8600-2100-520000-217-55 | \$0.00 | \$1,250.00 | \$1,250.00 |
| 0100-9019-0-8600-2100-520015-217-00 | \$0.00 | \$1,200.00 | \$1,200.00 |
| 0100-9019-0-8600-2100-520020-217-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-9019-0-8600-2100-530000-217-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-9019-0-8600-2100-530000-217-05 | \$0.00 | \$460.00 | \$460.00 |
| 0100-9019-0-8600-2100-560005-217-00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 0100-9019-0-8600-2100-560005-217-04 | \$0.00 | \$500.00 | \$500.00 |
| 0100-9019-0-8600-2100-571020-217-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-9019-0-8600-2100-571020-217-05 | \$0.00 | \$200.00 | \$200.00 |
| 0100-9019-0-8600-2100-571030-217-00 | \$0.00 | \$1,625.00 | \$1,625.00 |
| 0100-9019-0-8600-2100-571030-217-01 | \$0.00 | \$25.00 | \$25.00 |
| 0100-9019-0-8600-2100-571030-217-02 | \$0.00 | \$75.00 | \$75.00 |
| 0100-9019-0-8600-2100-571030-217-05 | \$0.00 | \$425.00 | \$425.00 |
| 0100-9019-0-8600-2100-571065-217-00 | \$0.00 | (\$24,000.00) | (\$24,000.00) |
| 0100-9019-0-8600-2100-571065-217-05 | \$0.00 | (\$17,500.00) | (\$17,500.00) |
| 0100-9019-0-8600-2100-580000-217-00 | \$0.00 | \$15,000.00 | \$15,000.00 |
| 0100-9019-0-8600-2100-580000-217-01 | \$0.00 | \$4,500.00 | \$4,500.00 |
| 0100-9019-0-8600-2100-580000-217-02 | \$0.00 | \$25,000.00 | \$25,000.00 |
| 0100-9019-0-8600-2100-580000-217-05 | \$0.00 | \$150.00 | \$150.00 |
| 0100-6500-0-5760-2700-340200-369-00 | \$0.00 | \$4,009.00 | \$4,009.00 |
| 0100-6500-0-5710-3120-580000-318-00 | \$0.00 | \$2.00 | \$2.00 |
| 0100-6500-0-5710-3141-571000-331-03 | \$0.00 | \$3,369.00 | \$3,369.00 |
| 0100-6500-0-5710-8200-571000-318-00 | \$0.00 | \$67.00 | \$67.00 |
| 0100-6500-0-5730-1110-110000-331-00 | \$0.00 | \$331,379.00 | \$331,379.00 |
| 0100-6500-0-5730-1110-110040-331-00 | \$0.00 | \$5,400.00 | \$5,400.00 |
| 0100-6500-0-5730-1110-310100-331-00 | \$0.00 | \$42,450.00 | \$42,450.00 |
| 0100-6500-0-5730-1110-320100-331-00 | \$0.00 | \$29,056.00 | \$29,056.00 |
| 0100-6500-0-5730-1110-330100-331-00 | \$0.00 | \$4,883.00 | \$4,883.00 |
| 0100-6500-0-5730-1110-340100-331-00 | \$0.00 | \$70,535.00 | \$198,350.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI---L1 | Revised | Adjustments | Proposed |
|--------------------------------------|---------|----------------|----------------|
| Expenses | | | |
| 0100-6500-0-5730-1110-350100-331-00 | \$0.00 | \$1,684.00 | \$1,684.00 |
| 0100-6500-0-5730-1110-360100-331-00 | \$0.00 | \$11,821.00 | \$11,821.00 |
| 0100-6500-0-5730-1110-370100-331-00 | \$0.00 | \$5,388.00 | \$5,388.00 |
| 0100-6500-0-5730-1110-430000-331-00 | \$0.00 | \$30,000.00 | \$30,000.00 |
| 0100-6500-0-5730-1110-430000-331-01 | \$0.00 | \$2,300.00 | \$2,300.00 |
| 0100-6500-0-5730-1110-440000-331-00 | \$0.00 | \$12,720.00 | \$12,720.00 |
| 0100-6500-0-5730-1110-520020-331-00 | \$0.00 | \$3,000.00 | \$3,000.00 |
| 0100-6500-0-5730-1110-571000-331-03 | \$0.00 | \$13,429.61 | \$13,429.61 |
| 0100-6500-0-5730-1110-571030-331-00 | \$0.00 | \$1,500.00 | \$1,500.00 |
| 0100-6500-0-5730-1110-580000-331-01 | \$0.00 | \$99.00 | \$99.00 |
| 0100-6500-0-5730-3141-120000-318-00 | \$0.00 | \$92,283.00 | \$92,283.00 |
| 0100-6500-0-5730-3141-310100-318-00 | \$0.00 | \$17,626.00 | \$17,626.00 |
| 0100-6500-0-5730-3141-330100-318-00 | \$0.00 | \$1,338.00 | \$1,338.00 |
| 0100-6500-0-5730-3141-340100-318-00 | \$0.00 | \$12,696.00 | \$12,696.00 |
| 0100-6500-0-5730-3141-350100-318-00 | \$0.00 | \$461.00 | \$461.00 |
| 0100-6500-0-5730-3141-360100-318-00 | \$0.00 | \$3,239.00 | \$3,239.00 |
| 0100-6500-0-5730-3141-370100-318-00 | \$0.00 | \$1,477.00 | \$1,477.00 |
| 0100-6500-0-5730-3141-430000-318-00 | \$0.00 | \$450.00 | \$450.00 |
| 0100-6500-0-5730-3141-520020-318-00 | \$0.00 | \$469.00 | \$469.00 |
| 0100-6500-0-5730-3145-220000-331-00 | \$0.00 | \$305,830.00 | \$305,830.00 |
| 0100-6500-0-5730-3145-220000-381-00 | \$0.00 | \$12,533.00 | \$12,533.00 |
| 0100-6500-0-5730-3145-220020-331-00 | \$0.00 | \$3,500.00 | \$3,500.00 |
| 0100-6500-0-5730-3145-220040-331-00 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 0100-6500-0-5730-3145-220040-381-00 | \$0.00 | \$275.00 | \$275.00 |
| 0100-6500-0-5730-3145-320200-331-00 | \$0.00 | \$79,746.00 | \$79,746.00 |
| 0100-6500-0-5730-3145-320200-381-00 | \$0.00 | \$3,249.00 | \$3,249.00 |
| 0100-6500-0-5730-3145-330200-331-00 | \$0.00 | \$4,698.00 | \$4,698.00 |
| 0100-6500-0-5730-3145-330200-381-00 | \$0.00 | \$186.00 | \$186.00 |
| 0100-6500-0-5730-3145-340200-331-00 | \$0.00 | \$46,341.00 | \$46,341.00 |
| 0100-6500-0-5730-3145-340200-381-00 | \$0.00 | \$5,012.00 | \$5,012.00 |
| 0100-6500-0-5730-3145-350200-331-00 | \$0.00 | \$1,619.00 | \$1,619.00 |
| 0100-6500-0-5730-3145-350200-381-00 | \$0.00 | \$64.00 | \$64.00 |
| 0100-6500-0-5730-3145-360200-331-00 | \$0.00 | \$11,295.00 | \$11,295.00 |
| 0100-6500-0-5730-3145-360200-381-00 | \$0.00 | \$450.00 | \$450.00 |
| 0100-6500-0-5730-3145-370200-331-00 | \$0.00 | \$5,029.00 | \$5,029.00 |
| 0100-6500-0-5730-3145-370200-381-00 | \$0.00 | \$205.00 | \$205.00 |
| 0100-6500-0-5730-3145-520020-331-00 | \$0.00 | \$575.00 | \$575.00 |
| 0100-6500-0-5730-3145-520020-381-00 | \$0.00 | \$17.36 | \$17.36 |
| 0100-6500-0-5730-3145-580000-331-00 | \$0.00 | \$220.00 | \$220.00 |
| 0100-6500-0-5730-8200-571000-318-00 | \$0.00 | \$604.00 | \$604.00 |
| 0100-6500-0-5730-8200-571000-331-00 | \$0.00 | \$804.82 | \$804.82 |
| 0100-6500-0-5760-1110-110000-331-00 | \$0.00 | \$1,653,210.00 | \$1,653,210.00 |
| 0100-6500-0-5760-1110-110040-331-00 | \$0.00 | \$38,240.00 | \$38,240.00 |
| 0100-3310-0-5760-3151-360200-318-00 | \$0.00 | \$17,635.00 | \$17,635.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|-------------|-------------|
| Expenses | | | |
| 0100-9019-0-8600-2130-130000-290-00 | \$0.00 | \$6,876.00 | \$6,876.00 |
| 0100-9019-0-8600-2130-190000-290-00 | \$0.00 | \$68,075.00 | \$68,075.00 |
| 0100-9019-0-8600-2130-310100-290-00 | \$0.00 | \$14,316.00 | \$14,316.00 |
| 0100-9019-0-8600-2130-330100-290-00 | \$0.00 | \$1,087.00 | \$1,087.00 |
| 0100-9019-0-8600-2130-340100-290-00 | \$0.00 | \$10,524.00 | \$10,524.00 |
| 0100-9019-0-8600-2130-350100-290-00 | \$0.00 | \$375.00 | \$375.00 |
| 0100-9019-0-8600-2130-360100-290-00 | \$0.00 | \$2,631.00 | \$2,631.00 |
| 0100-9019-0-8600-2130-370100-290-00 | \$0.00 | \$1,199.00 | \$1,199.00 |
| 0100-9019-0-8600-2130-430000-290-00 | \$0.00 | \$5,034.55 | \$5,034.55 |
| 0100-9019-0-8600-2130-430008-290-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-9019-0-8600-2130-520000-290-00 | \$0.00 | \$2,500.00 | \$2,500.00 |
| 0100-9019-0-8600-2130-520015-290-00 | \$0.00 | \$600.00 | \$600.00 |
| 0100-9019-0-8600-2130-571020-290-00 | \$0.00 | \$250.00 | \$250.00 |
| 0100-9019-0-8600-2130-571030-290-00 | \$0.00 | \$525.00 | \$525.00 |
| 0100-9019-0-8600-2130-580000-290-00 | \$0.00 | \$10,000.00 | \$10,000.00 |
| 0100-9019-0-8600-2130-590000-290-00 | \$0.00 | \$456.00 | \$456.00 |
| 0100-9019-0-8600-2490-130000-211-00 | \$0.00 | \$12,181.00 | \$12,181.00 |
| 0100-9019-0-8600-2490-130000-218-00 | \$0.00 | \$21,752.00 | \$21,752.00 |
| 0100-9019-0-8600-2490-220000-290-00 | \$0.00 | \$28,831.00 | \$28,831.00 |
| 0100-9019-0-8600-2490-240000-211-00 | \$0.00 | \$2,004.00 | \$2,004.00 |
| 0100-9019-0-8600-2490-290000-296-00 | \$0.00 | \$6,190.00 | \$6,190.00 |
| 0100-9019-0-8600-2490-310100-211-00 | \$0.00 | \$2,327.00 | \$2,327.00 |
| 0100-9019-0-8600-2490-310100-218-00 | \$0.00 | \$4,155.00 | \$4,155.00 |
| 0100-9019-0-8600-2490-320200-211-00 | \$0.00 | \$508.00 | \$508.00 |
| 0100-9019-0-8600-2490-320200-290-00 | \$0.00 | \$7,314.00 | \$7,314.00 |
| 0100-9019-0-8600-2490-320200-296-00 | \$0.00 | \$1,570.00 | \$1,570.00 |
| 0100-9019-0-8600-2490-330100-211-00 | \$0.00 | \$177.00 | \$177.00 |
| 0100-9019-0-8600-2490-330100-218-00 | \$0.00 | \$315.00 | \$315.00 |
| 0100-9019-0-8600-2490-330200-211-00 | \$0.00 | \$29.00 | \$29.00 |
| 0100-9019-0-8600-2490-330200-290-00 | \$0.00 | \$418.00 | \$418.00 |
| 0100-9019-0-8600-2490-330200-296-00 | \$0.00 | \$90.00 | \$90.00 |
| 0100-9019-0-8600-2490-340100-211-00 | \$0.00 | \$1,003.00 | \$1,003.00 |
| 0100-9019-0-8600-2490-340100-218-00 | \$0.00 | \$1,003.00 | \$1,003.00 |
| 0100-9019-0-8600-2490-340200-211-00 | \$0.00 | \$501.00 | \$501.00 |
| 0100-9019-0-8600-2490-340200-290-00 | \$0.00 | \$10,023.00 | \$10,023.00 |
| 0100-9019-0-8600-2490-340200-296-00 | \$0.00 | \$1,003.00 | \$1,003.00 |
| 0100-9019-0-8600-2490-350100-211-00 | \$0.00 | \$61.00 | \$61.00 |
| 0100-9019-0-8600-2490-350100-218-00 | \$0.00 | \$109.00 | \$109.00 |
| 0100-9019-0-8600-2490-350200-211-00 | \$0.00 | \$10.00 | \$10.00 |
| 0100-9019-0-8600-2490-350200-290-00 | \$0.00 | \$144.00 | \$144.00 |
| 0100-9019-0-8600-2490-350200-296-00 | \$0.00 | \$31.00 | \$31.00 |
| 0100-9019-0-8600-2490-360100-211-00 | \$0.00 | \$428.00 | \$428.00 |
| 0100-9019-0-8600-2490-360100-218-00 | \$0.00 | \$763.00 | \$763.00 |
| 0100-9019-0-8600-2490-360200-211-00 | \$0.00 | \$70.00 | 20070.00 |

Pending Budget Revision
Control Number 20230001

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|---------------|----------------------|
| Expenses | | | |
| 0100-9019-0-8600-2490-360200-290-00 | \$0.00 | \$1,012.00 | \$1,012.00 |
| 0100-9019-0-8600-2490-360200-296-00 | \$0.00 | \$217.00 | \$217.00 |
| 0100-9019-0-8600-2490-370100-211-00 | \$0.00 | \$195.00 | \$195.00 |
| 0100-9019-0-8600-2490-370100-218-00 | \$0.00 | \$348.00 | \$348.00 |
| 0100-9019-0-8600-2490-370200-211-00 | \$0.00 | \$32.00 | \$32.00 |
| 0100-9019-0-8600-2490-370200-290-00 | \$0.00 | \$461.00 | \$461.00 |
| 0100-9019-0-8600-2490-370200-296-00 | \$0.00 | \$99.00 | \$99.00 |
| 0100-9019-0-8600-2490-430000-204-00 | \$0.00 | \$200.00 | \$200.00 |
| 0100-9019-0-8600-2490-430000-296-00 | \$0.00 | \$650.00 | \$650.00 |
| 0100-9019-0-8600-2490-430000-299-00 | \$0.00 | \$1,500.00 | \$1,500.00 |
| 0100-9019-0-8600-2490-430008-204-00 | \$0.00 | \$100.00 | \$100.00 |
| 0100-9019-0-8600-2490-430008-299-00 | \$0.00 | \$1,500.00 | \$1,500.00 |
| 0100-9019-0-8600-2490-520000-204-00 | \$0.00 | \$1,500.00 | \$1,500.00 |
| 0100-9019-0-8600-2490-520000-211-00 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 0100-9019-0-8600-2490-520000-296-00 | \$0.00 | \$1,350.00 | \$1,350.00 |
| 0100-9019-0-8600-2490-520000-299-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-9019-0-8600-2490-520015-296-00 | \$0.00 | \$60.00 | \$60.00 |
| 0100-9019-0-8600-2490-520020-211-00 | \$0.00 | \$200.00 | \$200.00 |
| 0100-9019-0-8600-2490-560000-296-00 | \$0.00 | \$7,400.00 | \$7,400.00 |
| 0100-9019-0-8600-2490-560005-211-00 | \$0.00 | \$200.00 | \$200.00 |
| 0100-9019-0-8600-2490-571000-211-00 | \$0.00 | (\$25,513.30) | (\$25,513.30) |
| 0100-9019-0-8600-2490-571020-204-00 | \$0.00 | \$300.00 | \$300.00 |
| 0100-9019-0-8600-2490-571020-211-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-9019-0-8600-2490-571020-296-00 | \$0.00 | \$120.00 | \$120.00 |
| 0100-9019-0-8600-2490-571030-211-00 | \$0.00 | \$75.00 | \$75.00 |
| 0100-9019-0-8600-2490-571030-296-00 | \$0.00 | \$50.00 | \$50.00 |
| 0100-9019-0-8600-2490-580000-211-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-9019-0-8600-2490-580000-296-00 | \$0.00 | \$58,700.00 | \$58,700.00 |
| 0100-9019-0-8600-2490-580000-299-00 | \$0.00 | \$215.00 | \$215.00 |
| 0100-9019-0-8600-7200-571000-211-00 | \$0.00 | \$264.00 | \$264.00 |
| 0100-9019-0-8600-7200-571000-217-00 | \$0.00 | \$3,380.00 | \$3,380.00 |
| 0100-9019-0-8600-7200-571000-217-01 | \$0.00 | \$112.00 | \$112.00 |
| 0100-9019-0-8600-7200-571000-217-02 | \$0.00 | \$191.00 | \$191.00 |
| 0100-9019-0-8600-7200-571000-217-05 | \$0.00 | \$1,762.00 | \$1,762.00 |
| 0100-9019-0-8600-7200-571000-290-00 | \$0.00 | \$112.00 | \$112.00 |
| 0100-9019-0-8600-7200-571000-296-00 | \$0.00 | \$224.00 | \$224.00 |
| 0100-9019-0-8600-7210-731000-204-00 | \$0.00 | \$170.00 | \$170.00 |
| 0100-9019-0-8600-7210-731000-217-00 | \$0.00 | \$33,637.00 | \$33,637.00 |
| 0100-9019-0-8600-7210-731000-217-01 | \$0.00 | \$1,117.00 | \$1,117.00 |
| 0100-9019-0-8600-7210-731000-217-02 | \$0.00 | \$3,476.00 | \$3,476.00 |
| 0100-9019-0-8600-7210-731000-217-04 | \$0.00 | \$81.00 | \$81.00 |
| 0100-9019-0-8600-7210-731000-217-05 | \$0.00 | \$15,118.00 | \$15,118.00 |
| 0100-9019-0-8600-7210-731000-290-00 | \$0.00 | \$14,057.47 | \$14,057.47 |
| 0100-9019-0-8600-7210-731000-296-00 | \$0.00 | \$6,290.00 | 201 90.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--LI | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|----------------------|
| Expenses | | | |
| 0100-9019-0-8600-7210-731000-299-00 | \$0.00 | \$341.00 | \$341.00 |
| 0100-9019-1-8600-3110-130000-061-00 | \$0.00 | \$104,879.00 | \$104,879.00 |
| 0100-9019-1-8600-3110-310100-061-00 | \$0.00 | \$20,032.00 | \$20,032.00 |
| 0100-9019-1-8600-3110-330100-061-00 | \$0.00 | \$1,521.00 | \$1,521.00 |
| 0100-9019-1-8600-3110-340100-061-00 | \$0.00 | \$10,023.00 | \$10,023.00 |
| 0100-9019-1-8600-3110-350100-061-00 | \$0.00 | \$524.00 | \$524.00 |
| 0100-9019-1-8600-3110-360100-061-00 | \$0.00 | \$3,681.00 | \$3,681.00 |
| 0100-9019-1-8600-3110-370100-061-00 | \$0.00 | \$1,678.00 | \$1,678.00 |
| 0100-9019-1-8600-3110-430000-061-00 | \$0.00 | \$1,688.34 | \$1,688.34 |
| 0100-9050-0-0001-2140-520000-528-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-0000-0-0000-7100-520000-009-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-0000-0-0000-7100-580000-009-00 | \$0.00 | \$2,500.00 | \$2,500.00 |
| 0100-0000-0-0000-7110-230000-060-00 | \$0.00 | \$9,600.00 | \$9,600.00 |
| 0100-0000-0-0000-7110-240000-060-00 | \$0.00 | \$7,124.00 | \$7,124.00 |
| 0100-0000-0-0000-7110-320200-060-00 | \$0.00 | \$1,807.00 | \$1,807.00 |
| 0100-0000-0-0000-7110-330200-060-00 | \$0.00 | \$838.00 | \$838.00 |
| 0100-0000-0-0000-7110-340200-060-00 | \$0.00 | \$71,537.00 | \$71,537.00 |
| 0100-0000-0-0000-7110-350200-060-00 | \$0.00 | \$84.00 | \$84.00 |
| 0100-0000-0-0000-7110-360200-060-00 | \$0.00 | \$587.00 | \$587.00 |
| 0100-0000-0-0000-7110-370200-060-00 | \$0.00 | \$268.00 | \$268.00 |
| 0100-0000-0-0000-7110-430000-060-00 | \$0.00 | \$300.00 | \$300.00 |
| 0100-0000-0-0000-7110-430008-060-00 | \$0.00 | \$200.00 | \$200.00 |
| 0100-0000-0-0000-7110-520000-060-00 | \$0.00 | \$8,000.00 | \$8,000.00 |
| 0100-0000-0-0000-7110-520020-060-00 | \$0.00 | \$600.00 | \$600.00 |
| 0100-0000-0-0000-7110-530000-060-00 | \$0.00 | \$1,800.00 | \$1,800.00 |
| 0100-0000-0-0000-7110-571030-060-00 | \$0.00 | \$50.00 | \$50.00 |
| 0100-0000-0-0000-7110-580000-060-00 | \$0.00 | \$34,000.00 | \$34,000.00 |
| 0100-0000-0-0000-7110-580010-060-00 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 0100-0000-0-0000-7110-580040-060-00 | \$0.00 | \$625.00 | \$625.00 |
| 0100-0000-0-0000-7150-130000-061-00 | \$0.00 | \$206,914.00 | \$206,914.00 |
| 0100-0000-0-0000-7150-240000-061-00 | \$0.00 | \$64,114.00 | \$64,114.00 |
| 0100-0000-0-0000-7150-310100-061-00 | \$0.00 | \$39,521.00 | \$39,521.00 |
| 0100-0000-0-0000-7150-320200-061-00 | \$0.00 | \$16,266.00 | \$16,266.00 |
| 0100-0000-0-0000-7150-330100-061-00 | \$0.00 | \$3,000.00 | \$3,000.00 |
| 0100-0000-0-0000-7150-330200-061-00 | \$0.00 | \$930.00 | \$930.00 |
| 0100-0000-0-0000-7150-340100-061-00 | \$0.00 | \$10,023.00 | \$10,023.00 |
| 0100-0000-0-0000-7150-340200-061-00 | \$0.00 | \$9,021.00 | \$9,021.00 |
| 0100-0000-0-0000-7150-350200-061-00 | \$0.00 | \$321.00 | \$321.00 |
| 0100-0000-0-0000-7150-360100-061-00 | \$0.00 | \$7,263.00 | \$7,263.00 |
| 0100-0000-0-0000-7150-360200-061-00 | \$0.00 | \$2,250.00 | \$2,250.00 |
| 0100-0000-0-0000-7150-370100-061-00 | \$0.00 | \$3,311.00 | \$3,311.00 |
| 0100-0000-0-0000-7150-370200-061-00 | \$0.00 | \$1,026.00 | \$1,026.00 |
| 0100-3310-0-5760-3151-360200-319-00 | \$0.00 | \$1,088.00 | \$1,088.00 |
| 0100-3310-0-5760-3151-370100-318-00 | \$0.00 | \$5,389.00 | 20,289.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--LI | Revised | Adjustments | Proposed |
|-------------------------------------|---------|---------------|-----------------------|
| Expenses | | | |
| 0100-3310-0-5760-3151-370100-319-00 | \$0.00 | \$101.00 | \$101.00 |
| 0100-3310-0-5760-3151-370200-318-00 | \$0.00 | \$7,981.00 | \$7,981.00 |
| 0100-3310-0-5760-3151-370200-319-00 | \$0.00 | \$496.00 | \$496.00 |
| 0100-3310-0-5760-3151-430000-318-00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 0100-3310-0-5760-3151-520020-318-00 | \$0.00 | \$9,000.00 | \$9,000.00 |
| 0100-3310-0-5760-3151-571030-318-00 | \$0.00 | \$2,580.00 | \$2,580.00 |
| 0100-3310-0-5760-3151-580000-318-00 | \$0.00 | \$17,120.00 | \$17,120.00 |
| 0100-3310-0-5760-7210-731000-000-00 | \$0.00 | \$315,529.68 | \$315,529.68 |
| 0100-3310-0-5760-8200-571000-318-00 | \$0.00 | \$3,018.09 | \$3,018.09 |
| 0100-3310-0-5760-8200-571000-331-00 | \$0.00 | \$635,315.51 | \$635,315.51 |
| 0100-3315-0-5730-1110-110000-331-00 | \$0.00 | \$81,836.00 | \$81,836.00 |
| 0100-3315-0-5730-1110-110010-331-00 | \$0.00 | \$62.00 | \$62.00 |
| 0100-3315-0-5730-1110-110040-331-00 | \$0.00 | \$3,634.00 | \$3,634.00 |
| 0100-3315-0-5730-1110-310100-331-00 | \$0.00 | \$16,337.00 | \$16,337.00 |
| 0100-3315-0-5730-1110-330100-331-00 | \$0.00 | \$1,240.00 | \$1,240.00 |
| 0100-3315-0-5730-1110-340100-331-00 | \$0.00 | \$11,145.00 | \$11,145.00 |
| 0100-3315-0-5730-1110-350100-331-00 | \$0.00 | \$428.00 | \$428.00 |
| 0100-3315-0-5730-1110-360100-331-00 | \$0.00 | \$3,002.00 | \$3,002.00 |
| 0100-3315-0-5730-1110-370100-331-00 | \$0.00 | \$1,369.00 | \$1,369.00 |
| 0100-3315-0-5730-1110-430000-331-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-3315-0-5730-1110-571000-331-03 | \$0.00 | (\$13,429.61) | (\$13,429.61) |
| 0100-3315-0-5730-1110-571030-331-00 | \$0.00 | \$250.00 | \$250.00 |
| 0100-3315-0-5730-7210-731000-331-00 | \$0.00 | \$8,605.61 | \$8,605.61 |
| 0100-3326-1-5760-1110-430000-313-00 | \$0.00 | \$16,653.00 | \$16,653.00 |
| 0100-3326-1-5760-7210-731000-313-00 | \$0.00 | \$1,347.00 | \$1,347.00 |
| 0100-3327-0-5760-3120-430000-331-00 | \$0.00 | \$2,764.81 | \$2,764.81 |
| 0100-3327-0-5760-3120-520000-331-00 | \$0.00 | \$319.00 | \$319.00 |
| 0100-3327-0-5760-7210-731000-331-00 | \$0.00 | \$249.19 | \$249.19 |
| 0100-3345-0-5710-1110-520000-331-00 | \$0.00 | \$925.15 | \$925.15 |
| 0100-3345-0-5710-7210-731000-331-00 | \$0.00 | \$74.85 | \$74.85 |
| 0100-3385-0-5710-1130-110000-318-00 | \$0.00 | \$7,821.00 | \$7,821.00 |
| 0100-3385-0-5710-1130-320100-318-00 | \$0.00 | \$1,984.00 | \$1,984.00 |
| 0100-3385-0-5710-1130-330100-318-00 | \$0.00 | \$113.00 | \$113.00 |
| 0100-3385-0-5710-1130-340100-318-00 | \$0.00 | \$1,798.00 | \$1,798.00 |
| 0100-3385-0-5710-1130-350100-318-00 | \$0.00 | \$39.00 | \$39.00 |
| 0100-3385-0-5710-1130-360100-318-00 | \$0.00 | \$275.00 | \$275.00 |
| 0100-3385-0-5710-1130-370100-318-00 | \$0.00 | \$125.00 | \$125.00 |
| 0100-3385-0-5710-1130-430000-318-00 | \$0.00 | \$65.00 | \$65.00 |
| 0100-3385-0-5710-1130-520020-318-00 | \$0.00 | \$95.00 | \$95.00 |
| 0100-3385-0-5710-1130-571030-318-00 | \$0.00 | \$39.00 | \$39.00 |
| 0100-3385-0-5710-2200-130000-318-00 | \$0.00 | \$7,035.00 | \$7,035.00 |
| 0100-3385-0-5710-2200-310100-318-00 | \$0.00 | \$1,344.00 | \$1,344.00 |
| 0100-3385-0-5710-2200-330100-318-00 | \$0.00 | \$102.00 | \$102.00 |
| 0100-3385-0-5710-2200-340100-318-00 | \$0.00 | \$501.00 | 203 \$1.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|-------------|-----------------------|
| Expenses | | | |
| 0100-3385-0-5710-2200-350100-318-00 | \$0.00 | \$35.00 | \$35.00 |
| 0100-3385-0-5710-2200-360100-318-00 | \$0.00 | \$247.00 | \$247.00 |
| 0100-3385-0-5710-2200-370100-318-00 | \$0.00 | \$113.00 | \$113.00 |
| 0100-3385-0-5710-2200-430000-318-00 | \$0.00 | \$60.00 | \$60.00 |
| 0100-3385-0-5710-2200-520000-318-00 | \$0.00 | \$65.00 | \$65.00 |
| 0100-3385-0-5710-2200-520020-318-00 | \$0.00 | \$40.00 | \$40.00 |
| 0100-3385-0-5710-2200-530000-318-00 | \$0.00 | \$80.00 | \$80.00 |
| 0100-3385-0-5710-2200-571030-318-00 | \$0.00 | \$10.00 | \$10.00 |
| 0100-3385-0-5710-3141-120000-318-00 | \$0.00 | \$10,254.00 | \$10,254.00 |
| 0100-3385-0-5710-3141-310100-318-00 | \$0.00 | \$1,958.00 | \$1,958.00 |
| 0100-3385-0-5710-3141-330100-318-00 | \$0.00 | \$149.00 | \$149.00 |
| 0100-3385-0-5710-3141-340100-318-00 | \$0.00 | \$1,411.00 | \$1,411.00 |
| 0100-3385-0-5710-3141-350100-318-00 | \$0.00 | \$51.00 | \$51.00 |
| 0100-6010-0-8600-2490-310100-286-20 | \$0.00 | \$621.00 | \$621.00 |
| 0100-6010-0-8600-2490-310100-286-22 | \$0.00 | \$414.00 | \$414.00 |
| 0100-6500-0-5760-2700-350100-331-00 | \$0.00 | \$1,730.00 | \$1,730.00 |
| 0100-6500-0-5760-2700-350200-369-00 | \$0.00 | \$99.00 | \$99.00 |
| 0100-6500-0-5760-2700-360100-331-00 | \$0.00 | \$12,142.00 | \$12,142.00 |
| 0100-6500-0-5760-2700-360200-369-00 | \$0.00 | \$694.00 | \$694.00 |
| 0100-6500-0-5760-2700-370100-331-00 | \$0.00 | \$5,535.00 | \$5,535.00 |
| 0100-6500-0-5760-2700-370200-369-00 | \$0.00 | \$316.00 | \$316.00 |
| 0100-6500-0-5760-2700-430000-331-00 | \$0.00 | \$4,300.00 | \$4,300.00 |
| 0100-6500-0-5760-2700-440000-331-00 | \$0.00 | \$950.00 | \$950.00 |
| 0100-6500-0-5760-2700-510000-331-00 | \$0.00 | \$67,000.00 | \$67,000.00 |
| 0100-6500-0-5760-2700-520000-331-00 | \$0.00 | \$2,680.00 | \$2,680.00 |
| 0100-6500-0-5760-2700-520020-331-00 | \$0.00 | \$2,278.00 | \$2,278.00 |
| 0100-6500-0-5760-2700-530000-331-00 | \$0.00 | \$1,100.00 | \$1,100.00 |
| 0100-6500-0-5760-2700-560000-331-00 | \$0.00 | \$350.00 | \$350.00 |
| 0100-6500-0-5760-2700-560005-331-00 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 0100-6500-0-5760-2700-571000-331-00 | \$0.00 | \$928.00 | \$928.00 |
| 0100-6500-0-5760-2700-571020-331-00 | \$0.00 | \$300.00 | \$300.00 |
| 0100-6500-0-5760-2700-571030-331-00 | \$0.00 | \$1,500.00 | \$1,500.00 |
| 0100-6500-0-5760-2700-580000-331-00 | \$0.00 | \$25,415.00 | \$25,415.00 |
| 0100-6500-0-5760-2700-580000-369-00 | \$0.00 | \$3,900.00 | \$3,900.00 |
| 0100-6500-0-5760-2700-590000-331-00 | \$0.00 | \$1,150.00 | \$1,150.00 |
| 0100-6500-0-5760-3110-220000-351-00 | \$0.00 | \$71,734.00 | \$71,734.00 |
| 0100-6500-0-5760-3110-320200-351-00 | \$0.00 | \$18,199.00 | \$18,199.00 |
| 0100-6500-0-5760-3110-330200-351-00 | \$0.00 | \$1,086.00 | \$1,086.00 |
| 0100-6500-0-5760-3110-340200-351-00 | \$0.00 | \$10,023.00 | \$10,023.00 |
| 0100-6500-0-5760-3110-350200-351-00 | \$0.00 | \$376.00 | \$376.00 |
| 0100-6500-0-5760-3110-360200-351-00 | \$0.00 | \$2,608.00 | \$2,608.00 |
| 0100-6500-0-5760-3110-370200-351-00 | \$0.00 | \$1,148.00 | \$1,148.00 |
| 0100-6500-0-5760-3110-430000-351-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-6500-0-5760-3110-520000-351-00 | \$0.00 | \$1,000.00 | \$0,400.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|--------------|
| Expenses | | | |
| 0100-6500-0-5760-3110-520020-351-00 | \$0.00 | \$50.00 | \$50.00 |
| 0100-6500-0-5760-3110-571030-351-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-6500-0-5760-3113-220000-319-00 | \$0.00 | \$15,000.00 | \$15,000.00 |
| 0100-6500-0-5760-3113-220000-331-00 | \$0.00 | \$217,006.00 | \$217,006.00 |
| 0100-6500-0-5760-3113-220000-351-00 | \$0.00 | \$131,267.00 | \$131,267.00 |
| 0100-6500-0-5760-3113-220000-381-00 | \$0.00 | \$253,850.00 | \$253,850.00 |
| 0100-6500-0-5760-3113-220040-331-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-6500-0-5760-1110-310100-331-00 | \$0.00 | \$192,722.00 | \$192,722.00 |
| 0100-9090-0-5710-1110-110000-318-00 | \$0.00 | \$280,460.00 | \$280,460.00 |
| 0100-9090-0-5710-1110-110040-318-00 | \$0.00 | \$4,700.00 | \$4,700.00 |
| 0100-9090-0-5710-1110-210010-318-00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 0100-9090-0-5710-1110-210020-318-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-9090-0-5710-1110-310100-318-00 | \$0.00 | \$27,453.00 | \$27,453.00 |
| 0100-9090-0-5710-1110-320100-318-00 | \$0.00 | \$34,814.00 | \$34,814.00 |
| 0100-9090-0-5710-1110-320200-318-00 | \$0.00 | \$761.00 | \$761.00 |
| 0100-9090-0-5710-1110-330100-318-00 | \$0.00 | \$4,135.00 | \$4,135.00 |
| 0100-9090-0-5710-1110-330200-318-00 | \$0.00 | \$44.00 | \$44.00 |
| 0100-9090-0-5710-1110-340100-318-00 | \$0.00 | \$56,428.00 | \$56,428.00 |
| 0100-9090-0-5710-1110-350100-318-00 | \$0.00 | \$1,426.00 | \$1,426.00 |
| 0100-9090-0-5710-1110-350200-318-00 | \$0.00 | \$15.00 | \$15.00 |
| 0100-9090-0-5710-1110-360100-318-00 | \$0.00 | \$10,009.00 | \$10,009.00 |
| 0100-9090-0-5710-1110-360200-318-00 | \$0.00 | \$105.00 | \$105.00 |
| 0100-9090-0-5710-1110-370100-318-00 | \$0.00 | \$4,563.00 | \$4,563.00 |
| 0100-9090-0-5710-1110-370200-318-00 | \$0.00 | \$48.00 | \$48.00 |
| 0100-9090-0-5710-1110-430000-318-00 | \$0.00 | \$4,000.00 | \$4,000.00 |
| 0100-9090-0-5710-1110-520000-318-00 | \$0.00 | \$3,000.00 | \$3,000.00 |
| 0100-9090-0-5710-1110-520020-318-00 | \$0.00 | \$9,000.00 | \$9,000.00 |
| 0100-9090-0-5710-1110-571030-318-00 | \$0.00 | \$600.00 | \$600.00 |
| 0100-9090-0-5710-1110-571065-318-00 | \$0.00 | \$4,000.00 | \$4,000.00 |
| 0100-9090-0-5710-1110-580000-318-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-9090-0-5710-3120-120000-318-00 | \$0.00 | \$10,683.00 | \$10,683.00 |
| 0100-9090-0-5710-3120-310100-318-00 | \$0.00 | \$2,041.00 | \$2,041.00 |
| 0100-9090-0-5710-3120-330100-318-00 | \$0.00 | \$155.00 | \$155.00 |
| 0100-9090-0-5710-3120-340100-318-00 | \$0.00 | \$1,411.00 | \$1,411.00 |
| 0100-9090-0-5710-3120-350100-318-00 | \$0.00 | \$53.00 | \$53.00 |
| 0100-9090-0-5710-3120-360100-318-00 | \$0.00 | \$375.00 | \$375.00 |
| 0100-9090-0-5710-3120-370100-318-00 | \$0.00 | \$171.00 | \$171.00 |
| 0100-9090-0-5710-3120-430000-318-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-9090-0-5710-3120-520020-318-00 | \$0.00 | \$300.00 | \$300.00 |
| 0100-9090-0-5710-3144-220000-318-00 | \$0.00 | \$25,397.00 | \$25,397.00 |
| 0100-9090-0-5710-3144-320200-318-00 | \$0.00 | \$6,443.00 | \$6,443.00 |
| 0100-9090-0-5710-3144-330200-318-00 | \$0.00 | \$368.00 | \$368.00 |
| 0100-9090-0-5710-3144-340200-318-00 | \$0.00 | \$974.00 | \$974.00 |
| 0100-9090-0-5710-3144-350200-318-00 | \$0.00 | \$127.00 | \$127.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|----------------|----------------|
| Expenses | | | |
| 0100-9090-0-5710-3144-360200-318-00 | \$0.00 | \$891.00 | \$891.00 |
| 0100-9090-0-5710-3144-370200-318-00 | \$0.00 | \$406.00 | \$406.00 |
| 0100-9090-0-5710-3144-430000-318-00 | \$0.00 | \$150.00 | \$150.00 |
| 0100-9090-0-5710-3144-520020-318-00 | \$0.00 | \$700.00 | \$700.00 |
| 0100-9090-0-5710-3144-571030-318-00 | \$0.00 | \$180.00 | \$180.00 |
| 0100-9090-0-5710-3145-571030-318-00 | \$0.00 | \$600.00 | \$600.00 |
| 0100-9090-0-5710-7210-731000-318-00 | \$0.00 | \$42,300.00 | \$42,300.00 |
| 0100-9090-0-5710-8200-571000-318-00 | \$0.00 | \$21,885.00 | \$21,885.00 |
| 0100-9007-0-8600-7210-731000-408-00 | \$0.00 | \$3,688.00 | \$3,688.00 |
| 0100-0000-0-0000-7300-370200-001-00 | \$0.00 | \$3,082.00 | \$3,082.00 |
| 0100-0330-0-3600-2700-571020-504-00 | \$0.00 | \$50.00 | \$50.00 |
| 0100-9007-0-8600-7700-230000-400-00 | \$0.00 | \$100,703.00 | \$100,703.00 |
| 0100-9007-0-8600-7700-240000-400-00 | \$0.00 | \$269,434.00 | \$269,434.00 |
| 0100-9007-0-8600-7700-240000-408-00 | \$0.00 | \$14,833.00 | \$14,833.00 |
| 0100-9007-0-8600-7700-320200-400-00 | \$0.00 | \$96,606.00 | \$96,606.00 |
| 0100-9007-0-8600-7700-320200-408-00 | \$0.00 | \$3,845.00 | \$3,845.00 |
| 0100-9007-0-8600-7700-330200-400-00 | \$0.00 | \$5,367.00 | \$5,367.00 |
| 0100-9007-0-8600-7700-330200-408-00 | \$0.00 | \$215.00 | \$215.00 |
| 0100-9007-0-8600-7700-340200-400-00 | \$0.00 | \$28,229.00 | \$28,229.00 |
| 0100-9007-0-8600-7700-340200-408-00 | \$0.00 | \$1,505.00 | \$1,505.00 |
| 0100-9007-0-8600-7700-350200-400-00 | \$0.00 | \$1,851.00 | \$1,851.00 |
| 0100-9007-0-8600-7700-350200-408-00 | \$0.00 | \$74.00 | \$74.00 |
| 0100-9007-0-8600-7700-360200-400-00 | \$0.00 | \$10,068.00 | \$10,068.00 |
| 0100-9007-0-8600-7700-360200-408-00 | \$0.00 | \$403.00 | \$403.00 |
| 0100-9007-0-8600-7700-370200-400-00 | \$0.00 | \$5,922.00 | \$5,922.00 |
| 0100-9007-0-8600-7700-370200-408-00 | \$0.00 | \$237.00 | \$237.00 |
| 0100-9007-0-8600-7700-430000-400-00 | \$0.00 | \$14,500.00 | \$14,500.00 |
| 0100-9007-0-8600-7700-430000-408-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-9007-0-8600-7700-520000-400-00 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 0100-9007-0-8600-7700-520000-408-00 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 0100-9007-0-8600-7700-520020-400-00 | \$0.00 | \$100.00 | \$100.00 |
| 0100-9007-0-8600-7700-530000-400-00 | \$0.00 | \$360.00 | \$360.00 |
| 0100-9007-0-8600-7700-545000-400-00 | \$0.00 | \$4,122.00 | \$4,122.00 |
| 0100-9007-0-8600-7700-560000-400-00 | \$0.00 | \$6,133.00 | \$6,133.00 |
| 0100-9007-0-8600-7700-571000-400-00 | \$0.00 | (\$175,847.00) | (\$175,847.00) |
| 0100-9007-0-8600-7700-571000-408-00 | \$0.00 | (\$727.00) | (\$727.00) |
| 0100-9007-0-8600-7700-571020-400-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-9007-0-8600-7700-571020-408-00 | \$0.00 | \$50.00 | \$50.00 |
| 0100-9007-0-8600-7700-571030-408-00 | \$0.00 | \$50.00 | \$50.00 |
| 0100-9007-0-8600-7700-571050-400-00 | \$0.00 | (\$200.00) | (\$200.00) |
| 0100-9007-0-8600-7700-571055-400-00 | \$0.00 | \$27,994.00 | \$27,994.00 |
| 0100-9007-0-8600-7700-580000-400-00 | \$0.00 | \$7,780.00 | \$7,780.00 |
| 0100-9007-0-8600-7700-580000-408-00 | \$0.00 | \$20,000.00 | \$20,000.00 |
| 0100-9007-0-8600-7700-580040-400-00 | \$0.00 | \$100.00 | 20600.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|-------------------------|
| Expenses | | | |
| 0100-9007-0-8600-7700-590030-400-00 | \$0.00 | \$100.00 | \$100.00 |
| 0100-9007-0-8600-7700-640000-400-00 | \$0.00 | \$12,000.00 | \$12,000.00 |
| 0100-9010-0-5760-3113-220000-302-00 | \$0.00 | \$2,091.00 | \$2,091.00 |
| 0100-9010-0-5760-3113-220040-302-00 | \$0.00 | \$40.00 | \$40.00 |
| 0100-9010-0-5760-3113-320200-302-00 | \$0.00 | \$541.00 | \$541.00 |
| 0100-9010-0-5760-3113-330200-302-00 | \$0.00 | \$32.00 | \$32.00 |
| 0100-9010-0-5760-3113-340200-302-00 | \$0.00 | \$601.00 | \$601.00 |
| 0100-9010-0-5760-3113-350200-302-00 | \$0.00 | \$12.00 | \$12.00 |
| 0100-9010-0-5760-3113-360200-302-00 | \$0.00 | \$78.00 | \$78.00 |
| 0100-9010-0-5760-3113-370200-302-00 | \$0.00 | \$34.00 | \$34.00 |
| 0100-9010-0-5760-3113-520020-302-00 | \$0.00 | \$15.00 | \$15.00 |
| 0100-9010-0-5760-3120-120000-302-00 | \$0.00 | \$7,478.00 | \$7,478.00 |
| 0100-9010-0-5760-3120-310100-302-00 | \$0.00 | \$1,428.00 | \$1,428.00 |
| 0100-9010-0-5760-3120-330100-302-00 | \$0.00 | \$108.00 | \$108.00 |
| 0100-9010-0-5760-3120-340100-302-00 | \$0.00 | \$987.00 | \$987.00 |
| 0100-9010-0-5760-3120-350100-302-00 | \$0.00 | \$37.00 | \$37.00 |
| 0100-9010-0-5760-3120-360100-302-00 | \$0.00 | \$262.00 | \$262.00 |
| 0100-9010-0-5760-3120-370100-302-00 | \$0.00 | \$120.00 | \$120.00 |
| 0100-9010-0-5760-3120-430000-302-00 | \$0.00 | \$1,763.00 | \$1,763.00 |
| 0100-9010-0-5760-3120-520020-302-00 | \$0.00 | \$50.00 | \$50.00 |
| 0100-9010-0-5760-3120-571000-302-03 | \$0.00 | (\$4,218.43) | (\$4,218.43) |
| 0100-9010-0-5760-3120-571030-302-00 | \$0.00 | \$51.00 | \$51.00 |
| 0100-9010-0-5760-7210-731000-302-00 | \$0.00 | \$931.22 | \$931.22 |
| 0100-0000-0-8600-7390-560005-011-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-0000-0-8600-7390-571020-011-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-0000-0-8600-7390-571030-011-00 | \$0.00 | \$2,425.00 | \$2,425.00 |
| 0100-0000-0-8600-7390-571050-011-00 | \$0.00 | \$200.00 | \$200.00 |
| 0100-0000-0-8600-7390-580000-011-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-0000-0-8600-7390-580040-011-00 | \$0.00 | \$200.00 | \$200.00 |
| 0100-0000-0-8600-7390-590030-011-00 | \$0.00 | \$100.00 | \$100.00 |
| 0100-0000-0-8600-7430-130000-101-00 | \$0.00 | \$16,825.00 | \$16,825.00 |
| 0100-0000-0-8600-7430-240000-101-00 | \$0.00 | \$102,908.00 | \$102,908.00 |
| 0100-0000-0-8600-7430-310100-101-00 | \$0.00 | \$3,214.00 | \$3,214.00 |
| 0100-0000-0-8600-7430-320200-101-00 | \$0.00 | \$26,108.00 | \$26,108.00 |
| 0100-0000-0-8600-7430-330100-101-00 | \$0.00 | \$244.00 | \$244.00 |
| 0100-0000-0-8600-7430-330200-101-00 | \$0.00 | \$1,492.00 | \$1,492.00 |
| 0100-0000-0-8600-7430-340100-101-00 | \$0.00 | \$1,003.00 | \$1,003.00 |
| 0100-0000-0-8600-7430-340200-101-00 | \$0.00 | \$13,030.00 | \$13,030.00 |
| 0100-0000-0-8600-7430-350100-101-00 | \$0.00 | \$84.00 | \$84.00 |
| 0100-0000-0-8600-7430-350200-101-00 | \$0.00 | \$515.00 | \$515.00 |
| 0100-0000-0-8600-7430-360100-101-00 | \$0.00 | \$591.00 | \$591.00 |
| 0100-0000-0-8600-7430-360200-101-00 | \$0.00 | \$3,612.00 | \$3,612.00 |
| 0100-0000-0-8600-7430-370100-101-00 | \$0.00 | \$269.00 | \$269.00 |
| 0100-0000-0-8600-7430-370200-101-00 | \$0.00 | \$1,647.00 | 207 1,647.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|-------------|-----------------------|
| Expenses | | | |
| 0100-0000-0-8600-7430-430000-101-00 | \$0.00 | \$200.00 | \$200.00 |
| 0100-0000-0-8600-7430-520000-101-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-0000-0-8600-7430-520020-101-00 | \$0.00 | \$50.00 | \$50.00 |
| 0100-0000-0-8600-7430-530000-101-00 | \$0.00 | \$40.00 | \$40.00 |
| 0100-0000-0-8600-7430-560005-101-00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 0100-0000-0-8600-7430-571020-101-00 | \$0.00 | \$200.00 | \$200.00 |
| 0100-0000-0-8600-7430-571030-101-00 | \$0.00 | \$700.00 | \$700.00 |
| 0100-0000-0-8600-7430-580000-101-00 | \$0.00 | \$300.00 | \$300.00 |
| 0100-0000-0-8600-7490-130000-102-00 | \$0.00 | \$8,413.00 | \$8,413.00 |
| 0100-0000-0-8600-7490-240000-102-00 | \$0.00 | \$47,496.00 | \$47,496.00 |
| 0100-0000-0-8600-7490-310100-102-00 | \$0.00 | \$1,607.00 | \$1,607.00 |
| 0100-0000-0-8600-7490-320200-102-00 | \$0.00 | \$12,050.00 | \$12,050.00 |
| 0100-0000-0-8600-7490-330100-102-00 | \$0.00 | \$122.00 | \$122.00 |
| 0100-0000-0-8600-7490-330200-102-00 | \$0.00 | \$689.00 | \$689.00 |
| 0100-0000-0-8600-7490-340100-102-00 | \$0.00 | \$501.00 | \$501.00 |
| 0100-0000-0-8600-7490-340200-102-00 | \$0.00 | \$6,014.00 | \$6,014.00 |
| 0100-0000-0-8600-7490-350100-102-00 | \$0.00 | \$42.00 | \$42.00 |
| 0100-0000-0-8600-7490-350200-102-00 | \$0.00 | \$237.00 | \$237.00 |
| 0100-0000-0-8600-7490-360100-102-00 | \$0.00 | \$295.00 | \$295.00 |
| 0100-0000-0-8600-7490-360200-102-00 | \$0.00 | \$1,667.00 | \$1,667.00 |
| 0100-0000-0-8600-7490-370100-102-00 | \$0.00 | \$135.00 | \$135.00 |
| 0100-0000-0-8600-7490-370200-102-00 | \$0.00 | \$760.00 | \$760.00 |
| 0100-0000-0-8600-7490-430000-102-00 | \$0.00 | \$30.00 | \$30.00 |
| 0100-0000-0-8600-7490-520000-102-00 | \$0.00 | \$100.00 | \$100.00 |
| 0100-0000-0-8600-7490-560005-102-00 | \$0.00 | \$3,400.00 | \$3,400.00 |
| 0100-0000-0-8600-7490-571030-102-00 | \$0.00 | \$325.00 | \$325.00 |
| 0100-0000-0-8600-7490-580000-102-00 | \$0.00 | \$50,000.00 | \$50,000.00 |
| 0100-0000-0-8600-7500-580000-002-00 | \$0.00 | \$8,000.00 | \$8,000.00 |
| 0100-0000-0-8600-7600-130000-080-00 | \$0.00 | \$59,543.00 | \$59,543.00 |
| 0100-0000-0-8600-7600-240000-080-00 | \$0.00 | \$11,763.00 | \$11,763.00 |
| 0100-0000-0-8600-7600-310100-080-00 | \$0.00 | \$11,373.00 | \$11,373.00 |
| 0100-0000-0-8600-7600-320200-080-00 | \$0.00 | \$2,984.00 | \$2,984.00 |
| 0100-0000-0-8600-7600-330100-080-00 | \$0.00 | \$863.00 | \$863.00 |
| 0100-0000-0-8600-7600-330200-080-00 | \$0.00 | \$171.00 | \$171.00 |
| 0100-0000-0-8600-7600-340100-080-00 | \$0.00 | \$5,513.00 | \$5,513.00 |
| 0100-0000-0-8600-7600-340200-080-00 | \$0.00 | \$2,506.00 | \$2,506.00 |
| 0100-0000-0-8600-7600-350100-080-00 | \$0.00 | \$298.00 | \$298.00 |
| 0100-3310-0-5760-3151-360100-319-00 | \$0.00 | \$221.00 | \$221.00 |
| 0100-4204-0-8600-2150-571020-249-00 | \$0.00 | \$250.00 | \$250.00 |
| 0100-4204-0-8600-2150-571030-249-00 | \$0.00 | \$25.00 | \$25.00 |
| 0100-4204-0-8600-2150-580000-249-00 | \$0.00 | \$1,108.54 | \$1,108.54 |
| 0100-4204-0-8600-7200-571000-249-00 | \$0.00 | \$112.00 | \$112.00 |
| 0100-4204-0-8600-7210-731000-249-00 | \$0.00 | \$1,252.00 | \$1,252.00 |
| 0100-5630-0-8600-2140-240000-281-00 | \$0.00 | \$4,008.00 | \$4,008.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L I | Revised | Adjustments | Proposed |
|--------------------------------------|---------|-------------|-------------|
| Expenses | | | |
| 0100-5630-0-8600-2140-290000-281-00 | \$0.00 | \$28,860.00 | \$28,860.00 |
| 0100-5630-0-8600-2140-320200-281-00 | \$0.00 | \$8,338.00 | \$8,338.00 |
| 0100-5630-0-8600-2140-330200-281-00 | \$0.00 | \$477.00 | \$477.00 |
| 0100-5630-0-8600-2140-340200-281-00 | \$0.00 | \$5,012.00 | \$5,012.00 |
| 0100-5630-0-8600-2140-350200-281-00 | \$0.00 | \$164.00 | \$164.00 |
| 0100-5630-0-8600-2140-360200-281-00 | \$0.00 | \$1,154.00 | \$1,154.00 |
| 0100-5630-0-8600-2140-370200-281-00 | \$0.00 | \$526.00 | \$526.00 |
| 0100-5630-0-8600-2140-430000-281-00 | \$0.00 | \$8,358.00 | \$8,358.00 |
| 0100-5630-0-8600-2140-520000-281-00 | \$0.00 | \$8,000.00 | \$8,000.00 |
| 0100-5630-0-8600-2140-520020-281-00 | \$0.00 | \$624.00 | \$624.00 |
| 0100-5630-0-8600-2140-560005-281-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-5630-0-8600-2140-571020-281-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-5630-0-8600-2140-571030-281-00 | \$0.00 | \$250.00 | \$250.00 |
| 0100-5630-0-8600-2140-580000-281-00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 0100-5630-0-8600-7200-571000-281-00 | \$0.00 | \$616.00 | \$616.00 |
| 0100-5630-0-8600-7210-731000-281-00 | \$0.00 | \$5,613.00 | \$5,613.00 |
| 0100-5632-0-8600-2140-290000-281-00 | \$0.00 | \$7,215.00 | \$7,215.00 |
| 0100-5632-0-8600-2140-320200-281-00 | \$0.00 | \$1,830.00 | \$1,830.00 |
| 0100-5632-0-8600-2140-330200-281-00 | \$0.00 | \$105.00 | \$105.00 |
| 0100-5632-0-8600-2140-340200-281-00 | \$0.00 | \$1,003.00 | \$1,003.00 |
| 0100-5632-0-8600-2140-350200-281-00 | \$0.00 | \$36.00 | \$36.00 |
| 0100-5632-0-8600-2140-360200-281-00 | \$0.00 | \$253.00 | \$253.00 |
| 0100-5632-0-8600-2140-370200-281-00 | \$0.00 | \$115.00 | \$115.00 |
| 0100-5632-0-8600-2140-430000-281-00 | \$0.00 | \$11,047.71 | \$11,047.71 |
| 0100-5632-0-8600-2140-520000-281-00 | \$0.00 | \$2,630.62 | \$2,630.62 |
| 0100-5632-0-8600-2140-571030-281-00 | \$0.00 | \$50.00 | \$50.00 |
| 0100-5632-0-8600-7200-571000-281-00 | \$0.00 | \$79.00 | \$79.00 |
| 0100-5632-0-8600-7210-731000-281-00 | \$0.00 | \$1,971.00 | \$1,971.00 |
| 0100-6010-0-8600-2490-130000-286-20 | \$0.00 | \$3,249.00 | \$3,249.00 |
| 0100-6010-0-8600-2490-130000-286-22 | \$0.00 | \$2,166.00 | \$2,166.00 |
| 0100-6010-0-8600-2490-130000-286-27 | \$0.00 | \$3,249.00 | \$3,249.00 |
| 0100-6010-0-8600-2490-130000-286-29 | \$0.00 | \$3,249.00 | \$3,249.00 |
| 0100-6010-0-8600-2490-130000-286-64 | \$0.00 | \$2,166.00 | \$2,166.00 |
| 0100-6010-0-8600-2490-130000-286-70 | \$0.00 | \$2,166.00 | \$2,166.00 |
| 0100-6010-0-8600-2490-220000-286-20 | \$0.00 | \$45,715.00 | \$45,715.00 |
| 0100-6010-0-8600-2490-220000-286-22 | \$0.00 | \$41,682.00 | \$41,682.00 |
| 0100-6010-0-8600-2490-220000-286-29 | \$0.00 | \$61,182.00 | \$61,182.00 |
| 0100-6010-0-8600-2490-220000-286-64 | \$0.00 | \$31,434.00 | \$31,434.00 |
| 0100-6010-0-8600-2490-220000-286-70 | \$0.00 | \$40,399.00 | \$40,399.00 |
| 0100-6010-0-8600-2490-220010-286-20 | \$0.00 | \$900.00 | \$900.00 |
| 0100-6010-0-8600-2490-220010-286-22 | \$0.00 | \$600.00 | \$600.00 |
| 0100-6010-0-8600-2490-220010-286-27 | \$0.00 | \$600.00 | \$600.00 |
| 0100-6010-0-8600-2490-220010-286-29 | \$0.00 | \$550.00 | \$550.00 |
| 0100-6010-0-8600-2490-240000-286-20 | \$0.00 | \$2,353.00 | \$2,353.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|--------------|
| Expenses | | | |
| 0100-6010-0-8600-2490-240000-286-22 | \$0.00 | \$2,353.00 | \$2,353.00 |
| 0100-6010-0-8600-2490-240000-286-29 | \$0.00 | \$1,412.00 | \$1,412.00 |
| 0100-6010-0-8600-2490-240000-286-64 | \$0.00 | \$941.00 | \$941.00 |
| 0100-6010-0-8600-2490-290000-286-20 | \$0.00 | \$22,732.00 | \$22,732.00 |
| 0100-6010-0-8600-2490-290000-286-22 | \$0.00 | \$20,790.00 | \$20,790.00 |
| 0100-6010-0-8600-2490-290000-286-27 | \$0.00 | \$20,444.00 | \$20,444.00 |
| 0100-6010-0-8600-2490-290000-286-29 | \$0.00 | \$26,333.00 | \$26,333.00 |
| 0100-6010-0-8600-2490-290000-286-64 | \$0.00 | \$24,799.00 | \$24,799.00 |
| 0100-6010-0-8600-2490-290000-286-70 | \$0.00 | \$24,068.00 | \$24,068.00 |
| 0100-3305-0-5760-3151-330100-347-00 | \$0.00 | \$1,512.00 | \$1,512.00 |
| 0100-0000-0-0000-7300-370200-012-00 | \$0.00 | \$11,023.00 | \$11,023.00 |
| 0100-0000-0-0000-7300-430000-001-00 | \$0.00 | \$600.00 | \$600.00 |
| 0100-0000-0-0000-7300-430000-012-00 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 0100-0000-0-0000-7300-440000-012-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-0000-0-0000-7300-520000-001-00 | \$0.00 | \$585.00 | \$585.00 |
| 0100-0000-0-0000-7300-520000-012-00 | \$0.00 | \$3,000.00 | \$3,000.00 |
| 0100-0000-0-0000-7300-520020-001-00 | \$0.00 | \$100.00 | \$100.00 |
| 0100-0000-0-0000-7300-520020-012-00 | \$0.00 | \$50.00 | \$50.00 |
| 0100-0000-0-0000-7300-530000-001-00 | \$0.00 | \$2,750.00 | \$2,750.00 |
| 0100-0000-0-0000-7300-560005-001-00 | \$0.00 | \$600.00 | \$600.00 |
| 0100-0000-0-0000-7300-560005-012-00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 0100-0000-0-0000-7300-571020-001-00 | \$0.00 | \$200.00 | \$200.00 |
| 0100-0000-0-0000-7300-571020-012-00 | \$0.00 | \$200.00 | \$200.00 |
| 0100-0000-0-0000-7300-571030-001-00 | \$0.00 | \$750.00 | \$750.00 |
| 0100-0000-0-0000-7300-571030-012-00 | \$0.00 | \$4,250.00 | \$4,250.00 |
| 0100-0000-0-0000-7300-580000-001-00 | \$0.00 | \$10,100.00 | \$10,100.00 |
| 0100-0000-0-0000-7300-580000-012-00 | \$0.00 | \$25,000.00 | \$25,000.00 |
| 0100-0000-0-0000-7300-580010-012-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-0000-0-0000-7300-580040-001-00 | \$0.00 | \$100.00 | \$100.00 |
| 0100-0000-0-0000-7300-590000-001-00 | \$0.00 | \$100.00 | \$100.00 |
| 0100-0000-0-0000-7300-590030-012-00 | \$0.00 | \$300.00 | \$300.00 |
| 0100-0000-0-0000-7380-230000-013-00 | \$0.00 | \$46,639.00 | \$46,639.00 |
| 0100-0000-0-0000-7380-320200-013-00 | \$0.00 | \$11,832.00 | \$11,832.00 |
| 0100-0000-0-0000-7380-330200-013-00 | \$0.00 | \$676.00 | \$676.00 |
| 0100-0000-0-0000-7380-340200-013-00 | \$0.00 | \$5,012.00 | \$5,012.00 |
| 0100-0000-0-0000-7380-350200-013-00 | \$0.00 | \$233.00 | \$233.00 |
| 0100-0000-0-0000-7380-360200-013-00 | \$0.00 | \$1,637.00 | \$1,637.00 |
| 0100-0000-0-0000-7380-370200-013-00 | \$0.00 | \$746.00 | \$746.00 |
| 0100-0000-0-0000-7380-430000-013-00 | \$0.00 | \$250.00 | \$250.00 |
| 0100-0000-0-0000-7380-560005-013-00 | \$0.00 | \$1,500.00 | \$1,500.00 |
| 0100-0000-0-0000-7380-571030-013-00 | \$0.00 | \$250.00 | \$250.00 |
| 0100-0000-0-0000-7400-130000-100-00 | \$0.00 | \$143,013.00 | \$143,013.00 |
| 0100-0000-0-0000-7400-240000-100-00 | \$0.00 | \$239,218.00 | \$239,218.00 |
| 0100-0000-0-0000-7400-310100-100-00 | \$0.00 | \$27,316.00 | \$27,316.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|-------------|-----------------------|
| Expenses | | | |
| 0100-0000-0-0000-7400-320200-100-00 | \$0.00 | \$60,690.00 | \$60,690.00 |
| 0100-0000-0-0000-7400-330100-100-00 | \$0.00 | \$2,074.00 | \$2,074.00 |
| 0100-0000-0-0000-7400-330200-100-00 | \$0.00 | \$3,469.00 | \$3,469.00 |
| 0100-0000-0-0000-7400-340100-100-00 | \$0.00 | \$8,520.00 | \$8,520.00 |
| 0100-0000-0-0000-7400-340200-100-00 | \$0.00 | \$35,081.00 | \$35,081.00 |
| 0100-0000-0-0000-7400-350100-100-00 | \$0.00 | \$715.00 | \$715.00 |
| 0100-0000-0-0000-7400-350200-100-00 | \$0.00 | \$1,196.00 | \$1,196.00 |
| 0100-0000-0-0000-7400-360100-100-00 | \$0.00 | \$5,020.00 | \$5,020.00 |
| 0100-0000-0-0000-7400-360200-100-00 | \$0.00 | \$8,397.00 | \$8,397.00 |
| 0100-0000-0-0000-7400-370100-100-00 | \$0.00 | \$2,288.00 | \$2,288.00 |
| 0100-0000-0-0000-7400-370200-100-00 | \$0.00 | \$3,827.00 | \$3,827.00 |
| 0100-0000-0-0000-7400-430000-100-00 | \$0.00 | \$4,000.00 | \$4,000.00 |
| 0100-0000-0-0000-7400-430006-100-00 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 0100-0000-0-0000-7400-430008-100-00 | \$0.00 | \$200.00 | \$200.00 |
| 0100-0000-0-0000-7400-520000-100-00 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 0100-0000-0-0000-7400-520020-100-00 | \$0.00 | \$50.00 | \$50.00 |
| 0100-0000-0-0000-7400-530000-100-00 | \$0.00 | \$4,100.00 | \$4,100.00 |
| 0100-0000-0-0000-7400-560005-100-00 | \$0.00 | \$1,800.00 | \$1,800.00 |
| 0100-0000-0-0000-7400-571020-100-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-0000-0-0000-7400-571030-100-00 | \$0.00 | \$2,175.00 | \$2,175.00 |
| 0100-0000-0-0000-7400-580000-100-00 | \$0.00 | \$15,200.00 | \$15,200.00 |
| 0100-0000-0-0000-7400-580010-100-00 | \$0.00 | \$27,000.00 | \$27,000.00 |
| 0100-0000-0-0000-7400-580040-100-00 | \$0.00 | \$2,500.00 | \$2,500.00 |
| 0100-0000-0-0000-7400-590000-100-00 | \$0.00 | \$480.00 | \$480.00 |
| 0100-0000-0-0000-7400-590030-100-00 | \$0.00 | \$50.00 | \$50.00 |
| 0100-0000-0-0000-7500-240000-002-00 | \$0.00 | \$7,410.00 | \$7,410.00 |
| 0100-6500-0-5760-1120-580000-504-00 | \$0.00 | \$3.31 | \$3.31 |
| 0100-6500-0-5760-3143-330200-319-00 | \$0.00 | \$20.00 | \$20.00 |
| 0100-0000-0-8600-7600-350200-080-00 | \$0.00 | \$59.00 | \$59.00 |
| 0100-3305-0-5760-3151-340100-347-00 | \$0.00 | \$14,107.00 | \$14,107.00 |
| 0100-3305-0-5760-3151-350100-347-00 | \$0.00 | \$522.00 | \$522.00 |
| 0100-3305-0-5760-3151-360100-347-00 | \$0.00 | \$3,661.00 | \$3,661.00 |
| 0100-3305-0-5760-3151-370100-347-00 | \$0.00 | \$1,669.00 | \$1,669.00 |
| 0100-3305-0-5760-7210-731000-347-00 | \$0.00 | \$69,820.00 | \$69,820.00 |
| 0100-3310-0-5001-2495-240000-318-00 | \$0.00 | \$38,704.00 | \$38,704.00 |
| 0100-3310-0-5001-2495-240000-319-00 | \$0.00 | \$1,400.00 | \$1,400.00 |
| 0100-3310-0-5001-2495-240010-318-00 | \$0.00 | \$250.00 | \$250.00 |
| 0100-3310-0-5001-2495-240010-319-00 | \$0.00 | \$200.00 | \$200.00 |
| 0100-3310-0-5001-2495-240040-318-00 | \$0.00 | \$50.00 | \$50.00 |
| 0100-3310-0-5001-2495-320200-318-00 | \$0.00 | \$9,832.00 | \$9,832.00 |
| 0100-3310-0-5001-2495-320200-319-00 | \$0.00 | \$406.00 | \$406.00 |
| 0100-3310-0-5001-2495-330200-318-00 | \$0.00 | \$630.00 | \$630.00 |
| 0100-3310-0-5001-2495-330200-319-00 | \$0.00 | \$23.00 | \$23.00 |
| 0100-3310-0-5001-2495-340200-318-00 | \$0.00 | \$9,188.00 | \$9,188.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|----------------------|
| Expenses | | | |
| 0100-3310-0-5001-2495-350200-318-00 | \$0.00 | \$212.00 | \$212.00 |
| 0100-3310-0-5001-2495-350200-319-00 | \$0.00 | \$8.00 | \$8.00 |
| 0100-3310-0-5001-2495-360200-318-00 | \$0.00 | \$1,461.00 | \$1,461.00 |
| 0100-3310-0-5001-2495-360200-319-00 | \$0.00 | \$56.00 | \$56.00 |
| 0100-3310-0-5001-2495-370200-318-00 | \$0.00 | \$624.00 | \$624.00 |
| 0100-3310-0-5001-2495-370200-319-00 | \$0.00 | \$25.00 | \$25.00 |
| 0100-3310-0-5001-2495-430000-318-00 | \$0.00 | \$250.00 | \$250.00 |
| 0100-3310-0-5001-2495-520020-318-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-3310-0-5001-2495-571030-318-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-3310-0-5001-8200-571000-318-00 | \$0.00 | \$894.25 | \$894.25 |
| 0100-3310-0-5730-1110-110000-331-00 | \$0.00 | \$87,802.00 | \$87,802.00 |
| 0100-3310-0-5730-1110-110000-332-00 | \$0.00 | \$5,500.00 | \$5,500.00 |
| 0100-3310-0-5730-1110-110010-331-00 | \$0.00 | \$170.00 | \$170.00 |
| 0100-3310-0-5730-1110-110040-331-00 | \$0.00 | \$966.00 | \$966.00 |
| 0100-3310-0-5730-1110-210000-331-00 | \$0.00 | \$57,202.00 | \$57,202.00 |
| 0100-3310-0-5730-1110-210040-331-00 | \$0.00 | \$1,150.00 | \$1,150.00 |
| 0100-3310-0-5730-1110-310100-331-00 | \$0.00 | \$16,987.00 | \$16,987.00 |
| 0100-3310-0-5730-1110-310100-332-00 | \$0.00 | \$1,051.00 | \$1,051.00 |
| 0100-3310-0-5730-1110-320200-331-00 | \$0.00 | \$14,804.00 | \$14,804.00 |
| 0100-3310-0-5730-1110-330100-331-00 | \$0.00 | \$1,290.00 | \$1,290.00 |
| 0100-3310-0-5730-1110-330100-332-00 | \$0.00 | \$80.00 | \$80.00 |
| 0100-3310-0-5730-1110-330200-331-00 | \$0.00 | \$886.00 | \$886.00 |
| 0100-3310-0-5730-1110-340100-331-00 | \$0.00 | \$17,069.00 | \$17,069.00 |
| 0100-3310-0-5730-1110-340200-331-00 | \$0.00 | \$20,046.00 | \$20,046.00 |
| 0100-3310-0-5730-1110-350100-331-00 | \$0.00 | \$445.00 | \$445.00 |
| 0100-3310-0-5730-1110-350100-332-00 | \$0.00 | \$28.00 | \$28.00 |
| 0100-3310-0-5730-1110-350200-331-00 | \$0.00 | \$306.00 | \$306.00 |
| 0100-3310-0-5730-1110-360100-331-00 | \$0.00 | \$3,122.00 | \$3,122.00 |
| 0100-3310-0-5730-1110-360100-332-00 | \$0.00 | \$193.00 | \$193.00 |
| 0100-3310-0-5730-1110-360200-331-00 | \$0.00 | \$2,122.00 | \$2,122.00 |
| 0100-3310-0-5730-1110-370100-331-00 | \$0.00 | \$1,423.00 | \$1,423.00 |
| 0100-3310-0-5730-1110-370100-332-00 | \$0.00 | \$88.00 | \$88.00 |
| 0100-3310-0-5730-1110-370200-331-00 | \$0.00 | \$934.00 | \$934.00 |
| 0100-3310-0-5730-1110-430000-331-00 | \$0.00 | \$125.00 | \$125.00 |
| 0100-3310-0-5730-1110-430000-332-00 | \$0.00 | \$150.00 | \$150.00 |
| 0100-3310-0-5730-1110-430000-332-01 | \$0.00 | \$100.00 | \$100.00 |
| 0100-3310-0-5730-1110-520020-331-00 | \$0.00 | \$25.00 | \$25.00 |
| 0100-3310-0-5730-1110-571030-331-00 | \$0.00 | \$651.00 | \$651.00 |
| 0100-3310-0-5730-3120-120000-331-00 | \$0.00 | \$117,741.00 | \$117,741.00 |
| 0100-3310-0-5730-3120-310100-331-00 | \$0.00 | \$22,488.00 | \$22,488.00 |
| 0100-3310-0-5730-3120-330100-331-00 | \$0.00 | \$1,707.00 | \$1,707.00 |
| 0100-3310-0-5730-3120-340100-331-00 | \$0.00 | \$16,505.00 | \$16,505.00 |
| 0100-3310-0-5730-3120-350100-331-00 | \$0.00 | \$589.00 | \$589.00 |
| 0100-3310-0-5730-3120-360100-331-00 | \$0.00 | \$4,133.00 | 24,233.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|--------------|
| Expenses | | | |
| 0100-3310-0-5730-3120-370100-331-00 | \$0.00 | \$1,884.00 | \$1,884.00 |
| 0100-3310-0-5730-3120-430000-331-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-3310-0-5730-3120-520020-331-00 | \$0.00 | \$350.00 | \$350.00 |
| 0100-3310-0-5730-3120-530000-331-00 | \$0.00 | \$55.00 | \$55.00 |
| 0100-6500-0-5760-1130-110000-318-00 | \$0.00 | \$122,192.00 | \$122,192.00 |
| 0100-6500-0-5760-1130-110040-318-00 | \$0.00 | \$850.00 | \$850.00 |
| 0100-6500-0-5760-1130-210000-320-00 | \$0.00 | \$141,550.00 | \$141,550.00 |
| 0100-6500-0-5760-1130-210040-320-00 | \$0.00 | \$100.00 | \$100.00 |
| 0100-6500-0-5760-1130-320100-318-00 | \$0.00 | \$31,216.00 | \$31,216.00 |
| 0100-6500-0-5760-1130-320200-320-00 | \$0.00 | \$35,937.00 | \$35,937.00 |
| 0100-6500-0-5760-1130-330100-318-00 | \$0.00 | \$1,784.00 | \$1,784.00 |
| 0100-6500-0-5760-1130-330200-320-00 | \$0.00 | \$2,118.00 | \$2,118.00 |
| 0100-6500-0-5760-1130-340100-318-00 | \$0.00 | \$25,851.00 | \$25,851.00 |
| 0100-6500-0-5760-1130-340200-320-00 | \$0.00 | \$40,092.00 | \$40,092.00 |
| 0100-6500-0-5760-1130-350100-318-00 | \$0.00 | \$615.00 | \$615.00 |
| 0100-6500-0-5760-1130-350200-320-00 | \$0.00 | \$730.00 | \$730.00 |
| 0100-6500-0-5760-1130-360100-318-00 | \$0.00 | \$4,319.00 | \$4,319.00 |
| 0100-6500-0-5760-1130-360200-320-00 | \$0.00 | \$5,092.00 | \$5,092.00 |
| 0100-6500-0-5760-1130-370100-318-00 | \$0.00 | \$1,969.00 | \$1,969.00 |
| 0100-6500-0-5760-1130-370200-320-00 | \$0.00 | \$2,266.00 | \$2,266.00 |
| 0100-6500-0-5760-1130-430000-318-00 | \$0.00 | \$2,474.52 | \$2,474.52 |
| 0100-6500-0-5760-1130-520020-318-00 | \$0.00 | \$1,340.00 | \$1,340.00 |
| 0100-6500-0-5760-1130-571030-318-00 | \$0.00 | \$549.00 | \$549.00 |
| 0100-6500-0-5760-1130-580000-318-00 | \$0.00 | \$130.00 | \$130.00 |
| 0100-6500-0-5760-1130-580000-320-00 | \$0.00 | \$55.00 | \$55.00 |
| 0100-6500-0-5760-1132-330200-320-00 | \$0.00 | \$38.00 | \$38.00 |
| 0100-6500-0-5760-1132-350200-320-00 | \$0.00 | \$13.00 | \$13.00 |
| 0100-6500-0-5760-1132-360200-320-00 | \$0.00 | \$90.00 | \$90.00 |
| 0100-6500-0-5760-1132-430000-320-00 | \$0.00 | \$62.00 | \$62.00 |
| 0100-6500-0-5760-1132-520020-320-00 | \$0.00 | \$125.00 | \$125.00 |
| 0100-6500-0-5760-1132-580000-320-00 | \$0.00 | \$1,225.00 | \$1,225.00 |
| 0100-6500-0-5760-1190-290000-369-00 | \$0.00 | \$42,820.00 | \$42,820.00 |
| 0100-6500-0-5760-1190-320200-369-00 | \$0.00 | \$10,863.00 | \$10,863.00 |
| 0100-6500-0-5760-1190-330200-369-00 | \$0.00 | \$621.00 | \$621.00 |
| 0100-6500-0-5760-1190-340200-369-00 | \$0.00 | \$8,695.00 | \$8,695.00 |
| 0100-6500-0-5760-1190-350200-369-00 | \$0.00 | \$214.00 | \$214.00 |
| 0100-6500-0-5760-1190-360200-369-00 | \$0.00 | \$1,503.00 | \$1,503.00 |
| 0100-6500-0-5760-1190-370200-369-00 | \$0.00 | \$685.00 | \$685.00 |
| 0100-6500-0-5760-1190-580000-369-00 | \$0.00 | \$100.00 | \$100.00 |
| 0100-6500-0-5760-1193-110000-318-00 | \$0.00 | \$187,774.00 | \$187,774.00 |
| 0100-6500-0-5760-1193-110000-319-00 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 0100-6500-0-5760-1193-210000-318-00 | \$0.00 | \$59,538.00 | \$59,538.00 |
| 0100-6500-0-5760-1193-210000-319-00 | \$0.00 | \$1,200.00 | \$1,200.00 |
| 0100-6500-0-5760-1193-310100-318-00 | \$0.00 | \$35,865.00 | \$35,865.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--LI | Revised | Adjustments | Proposed |
|-------------------------------------|---------|---------------|-----------------------|
| Expenses | | | |
| 0100-6500-0-5760-1193-310100-319-00 | \$0.00 | \$955.00 | \$955.00 |
| 0100-6500-0-5760-1193-320200-318-00 | \$0.00 | \$15,105.00 | \$15,105.00 |
| 0100-6500-0-5760-1193-320200-319-00 | \$0.00 | \$304.00 | \$304.00 |
| 0100-6500-0-5760-1193-330100-318-00 | \$0.00 | \$2,771.00 | \$2,771.00 |
| 0100-6500-0-5760-1193-330100-319-00 | \$0.00 | \$73.00 | \$73.00 |
| 0100-6500-0-5760-1193-330200-318-00 | \$0.00 | \$863.00 | \$863.00 |
| 0100-6500-0-5760-1193-330200-319-00 | \$0.00 | \$17.00 | \$17.00 |
| 0100-6500-0-5760-1193-340100-318-00 | \$0.00 | \$28,214.00 | \$28,214.00 |
| 0100-6500-0-5760-1193-340200-318-00 | \$0.00 | \$20,046.00 | \$20,046.00 |
| 0100-6500-0-5760-1193-350100-318-00 | \$0.00 | \$956.00 | \$956.00 |
| 0100-6500-0-5760-1193-350100-319-00 | \$0.00 | \$25.00 | \$25.00 |
| 0100-6500-0-5760-1193-350200-318-00 | \$0.00 | \$298.00 | \$298.00 |
| 0100-6500-0-5760-1193-350200-319-00 | \$0.00 | \$6.00 | \$6.00 |
| 0100-6500-0-5760-1193-360100-318-00 | \$0.00 | \$6,681.00 | \$6,681.00 |
| 0100-6500-0-5760-1193-360100-319-00 | \$0.00 | \$176.00 | \$176.00 |
| 0100-6500-0-5760-1193-360200-318-00 | \$0.00 | \$2,090.00 | \$2,090.00 |
| 0100-6500-0-5760-1193-360200-319-00 | \$0.00 | \$42.00 | \$42.00 |
| 0100-6500-0-5760-1193-370100-318-00 | \$0.00 | \$3,004.00 | \$3,004.00 |
| 0100-6500-0-5760-1193-370100-319-00 | \$0.00 | \$80.00 | \$80.00 |
| 0100-6500-0-5760-1193-370200-318-00 | \$0.00 | \$953.00 | \$953.00 |
| 0100-6500-0-5760-1193-370200-319-00 | \$0.00 | \$19.00 | \$19.00 |
| 0100-6500-0-5760-1193-430000-318-00 | \$0.00 | \$900.00 | \$900.00 |
| 0100-6500-0-5760-1193-520020-318-00 | \$0.00 | \$2,680.00 | \$2,680.00 |
| 0100-0000-0-8600-7600-360100-080-00 | \$0.00 | \$2,090.00 | \$2,090.00 |
| 0100-0000-0-8600-7600-360200-080-00 | \$0.00 | \$413.00 | \$413.00 |
| 0100-0000-0-8600-7600-370100-080-00 | \$0.00 | \$953.00 | \$953.00 |
| 0100-0000-0-8600-7600-370200-080-00 | \$0.00 | \$188.00 | \$188.00 |
| 0100-0000-0-8600-7600-520015-080-00 | \$0.00 | \$120.00 | \$120.00 |
| 0100-0000-0-8600-7600-571020-080-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-0000-0-8600-7600-571030-080-00 | \$0.00 | \$400.00 | \$400.00 |
| 0100-0020-0-0000-7700-430000-005-00 | \$0.00 | \$66,000.00 | \$66,000.00 |
| 0100-0020-0-0000-7700-440000-005-00 | \$0.00 | \$20,000.00 | \$20,000.00 |
| 0100-0020-0-0000-7700-571030-005-00 | \$0.00 | (\$75,335.00) | (\$75,335.00) |
| 0100-0020-0-0000-7700-575050-005-00 | \$0.00 | (\$10,615.00) | (\$10,615.00) |
| 0100-0020-0-0000-7700-580000-005-00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 0100-0097-0-0000-7200-430000-032-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-0097-0-0000-7200-580000-032-00 | \$0.00 | \$12,000.00 | \$12,000.00 |
| 0100-0303-0-0000-8100-560000-013-00 | \$0.00 | \$25,000.00 | \$25,000.00 |
| 0100-0303-0-0000-8110-440000-013-00 | \$0.00 | \$10,000.00 | \$10,000.00 |
| 0100-0303-0-0000-8110-580000-013-00 | \$0.00 | \$20,000.00 | \$20,000.00 |
| 0100-0303-0-0000-8110-640000-013-29 | \$0.00 | \$30,000.00 | \$30,000.00 |
| 0100-0330-0-3600-1000-110000-504-00 | \$0.00 | \$155,421.00 | \$155,421.00 |
| 0100-0330-0-3600-1000-110010-504-00 | \$0.00 | \$8,000.00 | \$8,000.00 |
| 0100-0330-0-3600-1000-110040-504-00 | \$0.00 | \$8,500.00 | \$8,400.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|-----------------------|
| Expenses | | | |
| 0100-0330-0-3600-1000-310100-504-00 | \$0.00 | \$32,837.00 | \$32,837.00 |
| 0100-0330-0-3600-1000-330100-504-00 | \$0.00 | \$2,493.00 | \$2,493.00 |
| 0100-0330-0-3600-1000-340100-504-00 | \$0.00 | \$19,044.00 | \$19,044.00 |
| 0100-0330-0-3600-1000-350100-504-00 | \$0.00 | \$859.00 | \$859.00 |
| 0100-0330-0-3600-1000-360100-504-00 | \$0.00 | \$6,034.00 | \$6,034.00 |
| 0100-0330-0-3600-1000-370100-504-00 | \$0.00 | \$2,751.00 | \$2,751.00 |
| 0100-0330-0-3600-1000-430000-504-00 | \$0.00 | \$5,950.00 | \$5,950.00 |
| 0100-0330-0-3600-1000-430005-504-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-0330-0-3600-1000-430008-504-00 | \$0.00 | \$400.00 | \$400.00 |
| 0100-0330-0-3600-1000-560005-504-00 | \$0.00 | \$3,000.00 | \$3,000.00 |
| 0100-0330-0-3600-1000-571030-504-00 | \$0.00 | \$675.00 | \$675.00 |
| 0100-0330-0-3600-1000-580000-504-00 | \$0.00 | \$4,369.00 | \$4,369.00 |
| 0100-0330-0-3600-1000-580000-504-14 | \$0.00 | \$2,260.00 | \$2,260.00 |
| 0100-0330-0-3600-1000-580000-504-21 | \$0.00 | \$2,661.00 | \$2,661.00 |
| 0100-0330-0-3600-2700-130000-504-00 | \$0.00 | \$31,818.00 | \$31,818.00 |
| 0100-0330-0-3600-2700-240000-504-00 | \$0.00 | \$12,396.00 | \$12,396.00 |
| 0100-0330-0-3600-2700-310100-504-00 | \$0.00 | \$6,077.00 | \$6,077.00 |
| 0100-0330-0-3600-2700-320200-504-00 | \$0.00 | \$3,145.00 | \$3,145.00 |
| 0100-0330-0-3600-2700-330100-504-00 | \$0.00 | \$461.00 | \$461.00 |
| 0100-0330-0-3600-2700-330200-504-00 | \$0.00 | \$180.00 | \$180.00 |
| 0100-0330-0-3600-2700-340100-504-00 | \$0.00 | \$2,506.00 | \$2,506.00 |
| 0100-0330-0-3600-2700-350100-504-00 | \$0.00 | \$159.00 | \$159.00 |
| 0100-0330-0-3600-2700-350200-504-00 | \$0.00 | \$62.00 | \$62.00 |
| 0100-0330-0-3600-2700-360100-504-00 | \$0.00 | \$1,117.00 | \$1,117.00 |
| 0100-0330-0-3600-2700-360200-504-00 | \$0.00 | \$435.00 | \$435.00 |
| 0100-0330-0-3600-2700-370100-504-00 | \$0.00 | \$509.00 | \$509.00 |
| 0100-0330-0-3600-2700-370200-504-00 | \$0.00 | \$198.00 | \$198.00 |
| 0100-0330-0-3600-2700-430000-504-00 | \$0.00 | \$1,500.00 | \$1,500.00 |
| 0100-0330-0-3600-2700-520020-504-00 | \$0.00 | \$150.00 | \$150.00 |
| 0100-3310-0-5730-3120-571030-331-00 | \$0.00 | \$171.00 | \$171.00 |
| 0100-3310-0-5730-3120-580000-331-00 | \$0.00 | \$20.00 | \$20.00 |
| 0100-3310-0-5730-8200-571000-331-00 | \$0.00 | \$785.00 | \$785.00 |
| 0100-3310-0-5760-1110-110000-331-00 | \$0.00 | \$669,617.00 | \$669,617.00 |
| 0100-3310-0-5760-1110-110000-332-00 | \$0.00 | \$55,000.00 | \$55,000.00 |
| 0100-3310-0-5760-1110-110010-331-00 | \$0.00 | \$62,150.00 | \$62,150.00 |
| 0100-3310-0-5760-1110-110010-332-00 | \$0.00 | \$3,375.00 | \$3,375.00 |
| 0100-3310-0-5760-1110-110040-331-00 | \$0.00 | \$2,100.00 | \$2,100.00 |
| 0100-3310-0-5760-1110-110040-331-01 | \$0.00 | \$42,000.00 | \$42,000.00 |
| 0100-3310-0-5760-1110-310100-331-00 | \$0.00 | \$129,231.00 | \$129,231.00 |
| 0100-3310-0-5760-1110-310100-331-01 | \$0.00 | \$8,022.00 | \$8,022.00 |
| 0100-3310-0-5760-1110-310100-332-00 | \$0.00 | \$11,150.00 | \$11,150.00 |
| 0100-3310-0-5760-1110-320100-331-00 | \$0.00 | \$14,528.00 | \$14,528.00 |
| 0100-3310-0-5760-1110-330100-331-00 | \$0.00 | \$10,641.00 | \$10,641.00 |
| 0100-3310-0-5760-1110-330100-331-01 | \$0.00 | \$609.00 | 215 609.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|----------------|-----------------------|
| Expenses | | | |
| 0100-3310-0-5760-1110-330100-332-00 | \$0.00 | \$846.00 | \$846.00 |
| 0100-3310-0-5760-1110-340100-331-00 | \$0.00 | \$112,856.00 | \$112,856.00 |
| 0100-3310-0-5760-1110-350100-331-00 | \$0.00 | \$3,669.00 | \$3,669.00 |
| 0100-3310-0-5760-1110-350100-331-01 | \$0.00 | \$210.00 | \$210.00 |
| 0100-3310-0-5760-1110-350100-332-00 | \$0.00 | \$292.00 | \$292.00 |
| 0100-3310-0-5760-1110-360100-331-00 | \$0.00 | \$25,759.00 | \$25,759.00 |
| 0100-3310-0-5760-1110-360100-331-01 | \$0.00 | \$1,474.00 | \$1,474.00 |
| 0100-3310-0-5760-1110-360100-332-00 | \$0.00 | \$2,049.00 | \$2,049.00 |
| 0100-3310-0-5760-1110-370100-331-00 | \$0.00 | \$11,742.00 | \$11,742.00 |
| 0100-3310-0-5760-1110-370100-331-01 | \$0.00 | \$672.00 | \$672.00 |
| 0100-3310-0-5760-1110-370100-332-00 | \$0.00 | \$934.00 | \$934.00 |
| 0100-3310-0-5760-1110-430000-332-01 | \$0.00 | \$100.00 | \$100.00 |
| 0100-3310-0-5760-1110-430001-331-00 | \$0.00 | \$3,600.00 | \$3,600.00 |
| 0100-3310-0-5760-1110-430003-318-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-3310-0-5760-1110-430008-331-00 | \$0.00 | \$22.80 | \$22.80 |
| 0100-3310-0-5760-1110-520020-318-00 | \$0.00 | \$950.00 | \$950.00 |
| 0100-3310-0-5760-1110-520020-331-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-3310-0-5760-1110-520020-331-01 | \$0.00 | \$750.00 | \$750.00 |
| 0100-3310-0-5760-1110-560000-318-00 | \$0.00 | \$100.00 | \$100.00 |
| 0100-3310-0-5760-1110-560005-331-00 | \$0.00 | \$600.00 | \$600.00 |
| 0100-3310-0-5760-1110-571000-331-03 | \$0.00 | (\$220,695.33) | (\$220,695.33) |
| 0100-3310-0-5760-1110-571030-331-00 | \$0.00 | \$2,300.00 | \$2,300.00 |
| 0100-3310-0-5760-1110-580000-331-00 | \$0.00 | \$100.00 | \$100.00 |
| 0100-3310-0-5760-1130-110000-318-00 | \$0.00 | \$90,357.00 | \$90,357.00 |
| 0100-3310-0-5760-1130-110000-319-00 | \$0.00 | \$8,000.00 | \$8,000.00 |
| 0100-3310-0-5760-1130-110010-318-00 | \$0.00 | \$350.00 | \$350.00 |
| 0100-3310-0-5760-1130-210000-318-00 | \$0.00 | \$25,606.00 | \$25,606.00 |
| 0100-3310-0-5760-1130-210000-319-00 | \$0.00 | \$1,900.00 | \$1,900.00 |
| 0100-3310-0-5760-1130-310100-318-00 | \$0.00 | \$17,325.00 | \$17,325.00 |
| 0100-3310-0-5760-1130-310100-319-00 | \$0.00 | \$1,528.00 | \$1,528.00 |
| 0100-3310-0-5760-1130-320200-318-00 | \$0.00 | \$6,496.00 | \$6,496.00 |
| 0100-3310-0-5760-1130-320200-319-00 | \$0.00 | \$482.00 | \$482.00 |
| 0100-3310-0-5760-1130-330100-318-00 | \$0.00 | \$1,315.00 | \$1,315.00 |
| 0100-3310-0-5760-1130-330100-319-00 | \$0.00 | \$116.00 | \$116.00 |
| 0100-3310-0-5760-1130-330200-318-00 | \$0.00 | \$403.00 | \$403.00 |
| 0100-3310-0-5760-1130-330200-319-00 | \$0.00 | \$28.00 | \$28.00 |
| 0100-3310-0-5760-1130-340100-318-00 | \$0.00 | \$14,107.00 | \$14,107.00 |
| 0100-3310-0-5760-1130-340200-318-00 | \$0.00 | \$10,023.00 | \$10,023.00 |
| 0100-3310-0-5760-1130-350100-318-00 | \$0.00 | \$454.00 | \$454.00 |
| 0100-3310-0-5760-1130-350100-319-00 | \$0.00 | \$40.00 | \$40.00 |
| 0100-3310-0-5760-1130-350200-318-00 | \$0.00 | \$129.00 | \$129.00 |
| 0100-3310-0-5760-1130-350200-319-00 | \$0.00 | \$10.00 | \$10.00 |
| 0100-3310-0-5760-1130-360100-318-00 | \$0.00 | \$3,184.00 | \$3,184.00 |
| 0100-3310-0-5760-1130-360100-319-00 | \$0.00 | \$281.00 | 216 281.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|----------------|-----------------------|
| Expenses | | | |
| 0100-3310-0-5760-1130-360200-318-00 | \$0.00 | \$953.00 | \$953.00 |
| 0100-0000-0-0000-7150-430000-061-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-0000-0-0000-7150-430000-065-00 | \$0.00 | \$300.00 | \$300.00 |
| 0100-0000-0-0000-7150-430000-070-00 | \$0.00 | \$375.00 | \$375.00 |
| 0100-0000-0-0000-7150-430008-061-00 | \$0.00 | \$300.00 | \$300.00 |
| 0100-0000-0-0000-7150-430008-065-00 | \$0.00 | \$600.00 | \$600.00 |
| 0100-0000-0-0000-7150-430008-070-00 | \$0.00 | \$765.00 | \$765.00 |
| 0100-0000-0-0000-7150-440000-061-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-0000-0-0000-7150-520000-061-00 | \$0.00 | \$6,000.00 | \$6,000.00 |
| 0100-0000-0-0000-7150-530000-061-00 | \$0.00 | \$35,000.00 | \$35,000.00 |
| 0100-0000-0-0000-7150-560000-061-00 | \$0.00 | \$750.00 | \$750.00 |
| 0100-0000-0-0000-7150-560000-070-00 | \$0.00 | \$3,745.00 | \$3,745.00 |
| 0100-0000-0-0000-7150-560005-061-00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 0100-0000-0-0000-7150-571020-061-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-0000-0-0000-7150-571030-061-00 | \$0.00 | \$950.00 | \$950.00 |
| 0100-0000-0-0000-7150-580000-061-00 | \$0.00 | \$11,000.00 | \$11,000.00 |
| 0100-0000-0-0000-7150-580000-070-00 | \$0.00 | \$955.00 | \$955.00 |
| 0100-0000-0-0000-7150-580004-061-00 | \$0.00 | \$8,000.00 | \$8,000.00 |
| 0100-0000-0-0000-7150-580010-061-00 | \$0.00 | \$6,000.00 | \$6,000.00 |
| 0100-0000-0-0000-7150-580040-061-00 | \$0.00 | \$7,800.00 | \$7,800.00 |
| 0100-0000-0-0000-7150-580070-061-00 | \$0.00 | \$31,000.00 | \$31,000.00 |
| 0100-0000-0-0000-7150-590000-061-00 | \$0.00 | \$456.00 | \$456.00 |
| 0100-0000-0-0000-7200-350200-009-00 | \$0.00 | \$10,000.00 | \$10,000.00 |
| 0100-0000-0-0000-7200-390200-009-00 | \$0.00 | \$100.00 | \$100.00 |
| 0100-0000-0-0000-7200-430000-009-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-0000-0-0000-7200-430000-018-00 | \$0.00 | \$40,000.00 | \$40,000.00 |
| 0100-0000-0-0000-7200-520020-009-00 | \$0.00 | \$50.00 | \$50.00 |
| 0100-0000-0-0000-7200-530000-009-00 | \$0.00 | \$696.00 | \$696.00 |
| 0100-0000-0-0000-7200-560000-012-00 | \$0.00 | \$5,500.00 | \$5,500.00 |
| 0100-0000-0-0000-7200-560000-018-00 | \$0.00 | \$20,000.00 | \$20,000.00 |
| 0100-0000-0-0000-7200-571000-001-00 | \$0.00 | \$4,830.00 | \$4,830.00 |
| 0100-0000-0-0000-7200-571000-002-00 | \$0.00 | \$119.00 | \$119.00 |
| 0100-0000-0-0000-7200-571000-009-00 | \$0.00 | (\$132,274.24) | (\$132,274.24) |
| 0100-0000-0-0000-7200-571000-012-00 | \$0.00 | \$17,850.00 | \$17,850.00 |
| 0100-0000-0-0000-7200-571000-013-00 | \$0.00 | \$32,550.00 | \$32,550.00 |
| 0100-0000-0-0000-7200-571000-060-00 | \$0.00 | \$210.00 | \$210.00 |
| 0100-0000-0-0000-7200-571000-061-00 | \$0.00 | \$7,560.00 | \$7,560.00 |
| 0100-0000-0-0000-7200-571000-100-00 | \$0.00 | \$10,815.00 | \$10,815.00 |
| 0100-0000-0-0000-7200-571000-401-00 | \$0.00 | \$7,770.00 | \$7,770.00 |
| 0100-0000-0-0000-7200-571020-018-00 | \$0.00 | (\$68,226.27) | (\$68,226.27) |
| 0100-0000-0-0000-7200-575070-018-00 | \$0.00 | (\$600.00) | (\$600.00) |
| 0100-0000-0-0000-7200-580000-009-00 | \$0.00 | \$40,000.00 | \$40,000.00 |
| 0100-0000-0-0000-7200-580000-012-00 | \$0.00 | \$7,750.00 | \$7,750.00 |
| 0100-0000-0-0000-7200-580000-018-00 | \$0.00 | \$2,000.00 | \$2,000.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|------------------|-------------------------|
| Expenses | | | |
| 0100-0000-0-0000-7200-580010-009-00 | \$0.00 | \$10,000.00 | \$10,000.00 |
| 0100-0000-0-0000-7200-590030-009-00 | \$0.00 | \$5.00 | \$5.00 |
| 0100-0000-0-0000-7200-640000-018-00 | \$0.00 | \$40,000.00 | \$40,000.00 |
| 0100-0000-0-0000-7210-731000-009-00 | \$0.00 | (\$2,486,953.88) | (\$2,486,953.88) |
| 0100-0000-0-0000-7210-735000-009-00 | \$0.00 | (\$149,187.63) | (\$149,187.63) |
| 0100-0000-0-0000-7300-230000-001-00 | \$0.00 | \$167,751.00 | \$167,751.00 |
| 0100-0000-0-0000-7300-230000-012-00 | \$0.00 | \$280,931.00 | \$280,931.00 |
| 0100-0000-0-0000-7300-240000-001-00 | \$0.00 | \$24,866.00 | \$24,866.00 |
| 0100-0000-0-0000-7300-240000-012-00 | \$0.00 | \$408,028.00 | \$408,028.00 |
| 0100-0000-0-0000-7300-320200-001-00 | \$0.00 | \$48,867.00 | \$48,867.00 |
| 0100-0000-0-0000-7300-320200-012-00 | \$0.00 | \$174,789.00 | \$174,789.00 |
| 0100-0000-0-0000-7300-330200-001-00 | \$0.00 | \$2,793.00 | \$2,793.00 |
| 0100-0000-0-0000-7300-330200-012-00 | \$0.00 | \$9,990.00 | \$9,990.00 |
| 0100-0000-0-0000-7300-340200-001-00 | \$0.00 | \$15,035.00 | \$15,035.00 |
| 0100-0000-0-0000-7300-340200-012-00 | \$0.00 | \$85,196.00 | \$85,196.00 |
| 0100-0000-0-0000-7300-350200-001-00 | \$0.00 | \$963.00 | \$963.00 |
| 0100-0000-0-0000-7300-350200-012-00 | \$0.00 | \$3,445.00 | \$3,445.00 |
| 0100-0000-0-0000-7300-360200-001-00 | \$0.00 | \$6,761.00 | \$6,761.00 |
| 0100-0000-0-0000-7300-360200-012-00 | \$0.00 | \$24,182.00 | \$24,182.00 |
| 0100-0330-0-3600-2700-571030-504-00 | \$0.00 | \$375.00 | \$375.00 |
| 0100-0330-0-3600-2700-580000-504-00 | \$0.00 | \$106.00 | \$106.00 |
| 0100-0330-0-3600-2700-580010-504-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-0330-0-3600-2700-580040-504-00 | \$0.00 | \$150.00 | \$150.00 |
| 0100-0330-0-3600-3110-120000-504-00 | \$0.00 | \$4,715.00 | \$4,715.00 |
| 0100-0330-0-3600-3110-310100-504-00 | \$0.00 | \$900.00 | \$900.00 |
| 0100-0330-0-3600-3110-330100-504-00 | \$0.00 | \$68.00 | \$68.00 |
| 0100-0330-0-3600-3110-340100-504-00 | \$0.00 | \$501.00 | \$501.00 |
| 0100-0330-0-3600-3110-350100-504-00 | \$0.00 | \$24.00 | \$24.00 |
| 0100-0330-0-3600-3110-360100-504-00 | \$0.00 | \$165.00 | \$165.00 |
| 0100-0330-0-3600-3110-370100-504-00 | \$0.00 | \$75.00 | \$75.00 |
| 0100-0330-0-3600-3110-571030-504-00 | \$0.00 | \$25.00 | \$25.00 |
| 0100-0330-0-3600-7210-731000-504-00 | \$0.00 | \$26,261.84 | \$26,261.84 |
| 0100-0332-0-3600-1000-110000-504-00 | \$0.00 | \$34,503.00 | \$34,503.00 |
| 0100-0332-0-3600-1000-110010-504-00 | \$0.00 | \$8,000.00 | \$8,000.00 |
| 0100-0332-0-3600-1000-110040-504-00 | \$0.00 | \$1,500.00 | \$1,500.00 |
| 0100-0332-0-3600-1000-310100-504-00 | \$0.00 | \$8,404.00 | \$8,404.00 |
| 0100-0332-0-3600-1000-330100-504-00 | \$0.00 | \$638.00 | \$638.00 |
| 0100-0332-0-3600-1000-340100-504-00 | \$0.00 | \$4,091.00 | \$4,091.00 |
| 0100-0332-0-3600-1000-350100-504-00 | \$0.00 | \$220.00 | \$220.00 |
| 0100-0332-0-3600-1000-360100-504-00 | \$0.00 | \$1,544.00 | \$1,544.00 |
| 0100-0332-0-3600-1000-370100-504-00 | \$0.00 | \$704.00 | \$704.00 |
| 0100-0332-0-3600-1000-430000-504-14 | \$0.00 | \$1,387.42 | \$1,387.42 |
| 0100-0332-0-3600-1000-430000-504-15 | \$0.00 | \$500.00 | \$500.00 |
| 0100-0332-0-3600-1000-571030-504-11 | \$0.00 | \$145.00 | 218 \$145.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|--------------|
| Expenses | | | |
| 0100-0332-0-3600-1000-571065-504-14 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 0100-0332-0-3600-1000-571065-504-16 | \$0.00 | \$3,000.00 | \$3,000.00 |
| 0100-0332-0-3600-1000-571065-504-21 | \$0.00 | \$37,000.00 | \$37,000.00 |
| 0100-0332-0-3600-1000-580000-504-14 | \$0.00 | \$9,745.00 | \$9,745.00 |
| 0100-0332-0-3600-1000-580000-504-21 | \$0.00 | \$18,168.22 | \$18,168.22 |
| 0100-0332-0-3600-2700-130000-504-00 | \$0.00 | \$31,818.00 | \$31,818.00 |
| 0100-0332-0-3600-2700-240000-504-00 | \$0.00 | \$12,396.00 | \$12,396.00 |
| 0100-0332-0-3600-2700-310100-504-00 | \$0.00 | \$6,077.00 | \$6,077.00 |
| 0100-0332-0-3600-2700-320200-504-00 | \$0.00 | \$3,145.00 | \$3,145.00 |
| 0100-0332-0-3600-2700-330100-504-00 | \$0.00 | \$461.00 | \$461.00 |
| 0100-0332-0-3600-2700-330200-504-00 | \$0.00 | \$180.00 | \$180.00 |
| 0100-0332-0-3600-2700-340100-504-00 | \$0.00 | \$2,506.00 | \$2,506.00 |
| 0100-0332-0-3600-2700-350100-504-00 | \$0.00 | \$159.00 | \$159.00 |
| 0100-0332-0-3600-2700-350200-504-00 | \$0.00 | \$62.00 | \$62.00 |
| 0100-0332-0-3600-2700-360100-504-00 | \$0.00 | \$1,117.00 | \$1,117.00 |
| 0100-0332-0-3600-2700-360200-504-00 | \$0.00 | \$435.00 | \$435.00 |
| 0100-0332-0-3600-2700-370100-504-00 | \$0.00 | \$509.00 | \$509.00 |
| 0100-0332-0-3600-2700-370200-504-00 | \$0.00 | \$198.00 | \$198.00 |
| 0100-0332-0-3600-2700-430008-504-21 | \$0.00 | \$3,500.00 | \$3,500.00 |
| 0100-0332-0-3600-2700-430008-504-24 | \$0.00 | \$1,200.00 | \$1,200.00 |
| 0100-0332-0-3600-2700-520020-504-11 | \$0.00 | \$75.00 | \$75.00 |
| 0100-0332-0-3600-2700-530000-504-11 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-0332-0-3600-2700-530000-504-14 | \$0.00 | \$1,070.00 | \$1,070.00 |
| 0100-0332-0-3600-2700-571030-504-11 | \$0.00 | \$375.00 | \$375.00 |
| 0100-0332-0-3600-7210-731000-504-00 | \$0.00 | \$16,247.36 | \$16,247.36 |
| 0100-1100-0-5760-1110-430000-347-00 | \$0.00 | \$15,500.00 | \$15,500.00 |
| 0100-1100-0-5760-1110-430010-347-00 | \$0.00 | \$3,200.00 | \$3,200.00 |
| 0100-1100-0-5760-1110-440000-347-00 | \$0.00 | \$4,500.00 | \$4,500.00 |
| 0100-1100-0-5760-1110-520000-347-00 | \$0.00 | \$10,000.00 | \$10,000.00 |
| 0100-1100-0-5760-1110-560000-347-00 | \$0.00 | \$140.00 | \$140.00 |
| 0100-1100-0-5760-1110-580000-347-00 | \$0.00 | \$12,560.00 | \$12,560.00 |
| 0100-1100-0-5760-3141-640000-347-00 | \$0.00 | \$8,300.00 | \$8,300.00 |
| 0100-1400-0-0000-8200-220000-013-00 | \$0.00 | \$300,276.00 | \$300,276.00 |
| 0100-1400-0-0000-8200-320200-013-00 | \$0.00 | \$71,509.00 | \$71,509.00 |
| 0100-1400-0-0000-8200-330200-013-00 | \$0.00 | \$5,088.00 | \$5,088.00 |
| 0100-1400-0-0000-8200-340200-013-00 | \$0.00 | \$55,127.00 | \$55,127.00 |
| 0100-1400-0-0000-8200-350200-013-00 | \$0.00 | \$1,502.00 | \$1,502.00 |
| 0100-1400-0-0000-8200-360200-013-00 | \$0.00 | \$10,540.00 | \$10,540.00 |
| 0100-1400-0-0000-8200-370200-013-00 | \$0.00 | \$4,805.00 | \$4,805.00 |
| 0100-1400-0-0000-8200-520000-013-00 | \$0.00 | \$800.00 | \$800.00 |
| 0100-1400-0-0000-8200-590010-013-00 | \$0.00 | \$44,587.00 | \$44,587.00 |
| 0100-3010-0-3600-3110-120000-504-00 | \$0.00 | \$4,715.00 | \$4,715.00 |
| 0100-3010-0-3600-3110-310100-504-00 | \$0.00 | \$900.00 | \$900.00 |
| 0100-3010-0-3600-3110-330100-504-00 | \$0.00 | \$68.00 | 21968.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|---------------|---------------|
| Expenses | | | |
| 0100-3010-0-3600-3110-340100-504-00 | \$0.00 | \$501.00 | \$501.00 |
| 0100-3010-0-3600-3110-350100-504-00 | \$0.00 | \$24.00 | \$24.00 |
| 0100-3010-0-3600-3110-360100-504-00 | \$0.00 | \$165.00 | \$165.00 |
| 0100-3010-0-3600-3110-370100-504-00 | \$0.00 | \$75.00 | \$75.00 |
| 0100-3010-0-3600-3110-430000-504-13 | \$0.00 | \$300.00 | \$300.00 |
| 0100-3010-0-3600-3110-520000-504-13 | \$0.00 | \$790.15 | \$790.15 |
| 0100-3010-0-3600-3110-571000-504-13 | \$0.00 | \$856.02 | \$856.02 |
| 0100-3010-0-3600-3110-571030-504-13 | \$0.00 | \$25.00 | \$25.00 |
| 0100-3010-0-3600-7210-731000-504-00 | \$0.00 | \$681.11 | \$681.11 |
| 0100-3010-0-5760-1110-110000-347-00 | \$0.00 | \$93,768.00 | \$93,768.00 |
| 0100-3010-0-5760-1110-320100-347-00 | \$0.00 | \$23,789.00 | \$23,789.00 |
| 0100-3010-0-5760-1110-330100-347-00 | \$0.00 | \$1,360.00 | \$1,360.00 |
| 0100-3010-0-5760-1110-340100-347-00 | \$0.00 | \$14,107.00 | \$14,107.00 |
| 0100-3010-0-5760-1110-350100-347-00 | \$0.00 | \$469.00 | \$469.00 |
| 0100-3010-0-5760-1110-360100-347-00 | \$0.00 | \$3,291.00 | \$3,291.00 |
| 0100-3010-0-5760-1110-370100-347-00 | \$0.00 | \$1,500.00 | \$1,500.00 |
| 0100-3010-0-5760-1110-571000-347-03 | \$0.00 | (\$31,376.90) | (\$31,376.90) |
| 0100-3010-0-5760-1110-571000-347-11 | \$0.00 | \$10,587.58 | \$10,587.58 |
| 0100-3010-0-5760-7210-731000-347-00 | \$0.00 | \$9,505.32 | \$9,505.32 |
| 0100-3010-0-8600-2140-430000-281-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-3010-0-8600-2140-430000-281-25 | \$0.00 | \$200.00 | \$200.00 |
| 0100-3025-0-3600-3110-120000-504-00 | \$0.00 | \$84,862.00 | \$84,862.00 |
| 0100-3025-0-3600-3110-310100-504-00 | \$0.00 | \$16,209.00 | \$16,209.00 |
| 0100-3025-0-3600-3110-330100-504-00 | \$0.00 | \$1,231.00 | \$1,231.00 |
| 0100-3025-0-3600-3110-340100-504-00 | \$0.00 | \$9,020.00 | \$9,020.00 |
| 0100-3025-0-3600-3110-350100-504-00 | \$0.00 | \$424.00 | \$424.00 |
| 0100-3025-0-3600-3110-360100-504-00 | \$0.00 | \$2,979.00 | \$2,979.00 |
| 0100-3025-0-3600-3110-370100-504-00 | \$0.00 | \$1,358.00 | \$1,358.00 |
| 0100-3025-0-3600-3110-430000-504-12 | \$0.00 | \$19.50 | \$19.50 |
| 0100-3025-0-3600-3110-571000-504-12 | \$0.00 | \$14,069.70 | \$14,069.70 |
| 0100-3025-0-3600-3110-571030-504-12 | \$0.00 | \$450.00 | \$450.00 |
| 0100-3025-0-3600-7210-731000-504-00 | \$0.00 | \$10,567.34 | \$10,567.34 |
| 0100-3183-0-7110-2130-130000-271-00 | \$0.00 | \$24,363.00 | \$24,363.00 |
| 0100-3183-0-7110-2130-130000-271-01 | \$0.00 | \$24,242.00 | \$24,242.00 |
| 0100-3183-0-7110-2130-310100-271-00 | \$0.00 | \$4,653.00 | \$4,653.00 |
| 0100-3183-0-7110-2130-310100-271-01 | \$0.00 | \$4,630.00 | \$4,630.00 |
| 0100-3183-0-7110-2130-330100-271-00 | \$0.00 | \$353.00 | \$353.00 |
| 0100-3183-0-7110-2130-330100-271-01 | \$0.00 | \$352.00 | \$352.00 |
| 0100-3183-0-7110-2130-340100-271-00 | \$0.00 | \$2,004.00 | \$2,004.00 |
| 0100-3183-0-7110-2130-340100-271-01 | \$0.00 | \$2,506.00 | \$2,506.00 |
| 0100-3183-0-7110-2130-350100-271-00 | \$0.00 | \$122.00 | \$122.00 |
| 0100-3183-0-7110-2130-350100-271-01 | \$0.00 | \$121.00 | \$121.00 |
| 0100-3183-0-7110-2130-360100-271-00 | \$0.00 | \$855.00 | \$855.00 |
| 0100-3183-0-7110-2130-360100-271-01 | \$0.00 | \$851.00 | 22051.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--LI | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|-----------------------|
| Expenses | | | |
| 0100-9050-0-8500-5000-290000-292-00 | \$0.00 | \$22,083.00 | \$22,083.00 |
| 0100-9050-0-8500-5000-320200-292-00 | \$0.00 | \$6,619.00 | \$6,619.00 |
| 0100-9050-0-8500-5000-330200-292-00 | \$0.00 | \$378.00 | \$378.00 |
| 0100-9050-0-8500-5000-340200-292-00 | \$0.00 | \$4,016.00 | \$4,016.00 |
| 0100-9050-0-8500-5000-350200-292-00 | \$0.00 | \$130.00 | \$130.00 |
| 0100-9050-0-8500-5000-360200-292-00 | \$0.00 | \$916.00 | \$916.00 |
| 0100-9050-0-8500-5000-370200-292-00 | \$0.00 | \$417.00 | \$417.00 |
| 0100-9050-0-8500-5000-430000-292-00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 0100-9050-0-8500-5000-520000-292-00 | \$0.00 | \$3,000.00 | \$3,000.00 |
| 0100-9050-0-8500-5000-560005-292-00 | \$0.00 | \$300.00 | \$300.00 |
| 0100-9050-0-8500-5000-571030-292-00 | \$0.00 | \$350.00 | \$350.00 |
| 0100-9050-0-8500-7210-731000-292-00 | \$0.00 | \$3,893.00 | \$3,893.00 |
| 0100-9050-0-8500-8200-571000-292-00 | \$0.00 | \$3,907.00 | \$3,907.00 |
| 0100-9050-0-8600-2490-130000-244-00 | \$0.00 | \$631,698.00 | \$631,698.00 |
| 0100-9050-0-8600-2490-240000-244-00 | \$0.00 | \$20,433.00 | \$20,433.00 |
| 0100-9050-0-8600-2490-310100-244-00 | \$0.00 | \$120,654.00 | \$120,654.00 |
| 0100-9050-0-8600-2490-320200-244-00 | \$0.00 | \$5,184.00 | \$5,184.00 |
| 0100-9050-0-8600-2490-330100-244-00 | \$0.00 | \$9,160.00 | \$9,160.00 |
| 0100-9050-0-8600-2490-330200-244-00 | \$0.00 | \$296.00 | \$296.00 |
| 0100-9050-0-8600-2490-340100-244-00 | \$0.00 | \$65,150.00 | \$65,150.00 |
| 0100-9050-0-8600-2490-340200-244-00 | \$0.00 | \$4,009.00 | \$4,009.00 |
| 0100-9050-0-8600-2490-350100-244-00 | \$0.00 | \$3,158.00 | \$3,158.00 |
| 0100-9050-0-8600-2490-350200-244-00 | \$0.00 | \$102.00 | \$102.00 |
| 0100-9050-0-8600-2490-360100-244-00 | \$0.00 | \$22,173.00 | \$22,173.00 |
| 0100-9050-0-8600-2490-360200-244-00 | \$0.00 | \$717.00 | \$717.00 |
| 0100-9050-0-8600-2490-370100-244-00 | \$0.00 | \$10,107.00 | \$10,107.00 |
| 0100-9050-0-8600-2490-370200-244-00 | \$0.00 | \$327.00 | \$327.00 |
| 0100-9050-0-8600-2490-420000-244-02 | \$0.00 | \$34,500.00 | \$34,500.00 |
| 0100-9050-0-8600-2490-430000-244-00 | \$0.00 | \$2,500.00 | \$2,500.00 |
| 0100-9050-0-8600-2490-430000-244-02 | \$0.00 | \$9,851.14 | \$9,851.14 |
| 0100-9050-0-8600-2490-430008-244-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-9050-0-8600-2490-520000-244-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-9050-0-8600-2490-520000-244-40 | \$0.00 | \$2,500.00 | \$2,500.00 |
| 0100-9050-0-8600-2490-520000-244-43 | \$0.00 | \$2,500.00 | \$2,500.00 |
| 0100-9050-0-8600-2490-520000-244-44 | \$0.00 | \$2,500.00 | \$2,500.00 |
| 0100-9050-0-8600-2490-520000-244-45 | \$0.00 | \$2,500.00 | \$2,500.00 |
| 0100-9050-0-8600-2490-520000-244-47 | \$0.00 | \$1,250.00 | \$1,250.00 |
| 0100-9050-0-8600-2490-520000-244-48 | \$0.00 | \$2,500.00 | \$2,500.00 |
| 0100-9050-0-8600-2490-520000-244-49 | \$0.00 | \$1,250.00 | \$1,250.00 |
| 0100-9050-0-8600-2490-520015-244-00 | \$0.00 | \$4,200.00 | \$4,200.00 |
| 0100-9050-0-8600-2490-520020-244-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-9050-0-8600-2490-520020-244-02 | \$0.00 | \$4,420.48 | \$4,420.48 |
| 0100-9050-0-8600-2490-530000-244-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-9050-0-8600-2490-560005-244-00 | \$0.00 | \$1,200.00 | \$2,100.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|---------------|---------------|
| Expenses | | | |
| 0100-9050-0-8600-2490-571020-244-00 | \$0.00 | \$750.00 | \$750.00 |
| 0100-9050-0-8600-2490-571030-244-00 | \$0.00 | \$3,950.00 | \$3,950.00 |
| 0100-9050-0-8600-2490-571065-244-00 | \$0.00 | (\$71,282.27) | (\$71,282.27) |
| 0100-9050-0-8600-2490-571065-244-02 | \$0.00 | \$25,643.86 | \$25,643.86 |
| 0100-9050-0-8600-2490-580000-244-00 | \$0.00 | \$4,000.00 | \$4,000.00 |
| 0100-9050-0-8600-2490-580000-244-02 | \$0.00 | \$15,000.00 | \$15,000.00 |
| 0100-9050-0-8600-7200-571000-244-00 | \$0.00 | \$9,755.00 | \$9,755.00 |
| 0100-9050-0-8600-7210-731000-244-00 | \$0.00 | \$70,079.00 | \$70,079.00 |
| 0100-3183-0-7110-2130-370100-271-00 | \$0.00 | \$390.00 | \$390.00 |
| 0100-3183-0-7110-2130-370100-271-01 | \$0.00 | \$388.00 | \$388.00 |
| 0100-3183-0-7110-2130-430000-271-00 | \$0.00 | \$1,133.16 | \$1,133.16 |
| 0100-3183-0-7110-2130-430000-271-01 | \$0.00 | \$4,888.54 | \$4,888.54 |
| 0100-3183-0-7110-2130-520000-271-00 | \$0.00 | \$2,492.00 | \$2,492.00 |
| 0100-3183-0-7110-2130-520020-271-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-3183-0-7110-2130-571020-271-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-3183-0-7110-7210-731000-271-00 | \$0.00 | \$3,022.84 | \$3,022.84 |
| 0100-3183-0-7110-7210-731000-271-01 | \$0.00 | \$3,072.46 | \$3,072.46 |
| 0100-3212-0-0000-7210-731000-006-00 | \$0.00 | \$1,900.34 | \$1,900.34 |
| 0100-3212-0-0000-7210-731000-347-00 | \$0.00 | \$2,979.40 | \$2,979.40 |
| 0100-3212-0-0000-7700-580000-006-00 | \$0.00 | \$23,490.00 | \$23,490.00 |
| 0100-3212-0-3600-1000-580000-504-00 | \$0.00 | \$13,066.88 | \$13,066.88 |
| 0100-3212-0-3600-7210-731000-504-00 | \$0.00 | \$1,057.11 | \$1,057.11 |
| 0100-3212-0-5760-1110-580000-347-00 | \$0.00 | \$36,828.22 | \$36,828.22 |
| 0100-3213-0-3600-3110-120000-504-00 | \$0.00 | \$11,873.00 | \$11,873.00 |
| 0100-3213-0-3600-3110-310100-504-00 | \$0.00 | \$2,268.00 | \$2,268.00 |
| 0100-3213-0-3600-3110-330100-504-00 | \$0.00 | \$172.00 | \$172.00 |
| 0100-3213-0-3600-3110-350100-504-00 | \$0.00 | \$59.00 | \$59.00 |
| 0100-3213-0-3600-3110-360100-504-00 | \$0.00 | \$323.00 | \$323.00 |
| 0100-3213-0-3600-3110-370100-504-00 | \$0.00 | \$190.00 | \$190.00 |
| 0100-3213-0-3600-7210-731000-504-00 | \$0.00 | \$1,204.20 | \$1,204.20 |
| 0100-3213-0-5760-1110-110000-347-00 | \$0.00 | \$81,686.00 | \$81,686.00 |
| 0100-3213-0-5760-1110-310100-347-00 | \$0.00 | \$15,602.00 | \$15,602.00 |
| 0100-3213-0-5760-1110-330100-347-00 | \$0.00 | \$1,184.00 | \$1,184.00 |
| 0100-3213-0-5760-1110-340100-347-00 | \$0.00 | \$14,107.00 | \$14,107.00 |
| 0100-3213-0-5760-1110-350100-347-00 | \$0.00 | \$408.00 | \$408.00 |
| 0100-3213-0-5760-1110-360100-347-00 | \$0.00 | \$2,867.00 | \$2,867.00 |
| 0100-3213-0-5760-1110-370100-347-00 | \$0.00 | \$1,307.00 | \$1,307.00 |
| 0100-3213-0-5760-3145-220000-347-00 | \$0.00 | \$52,000.00 | \$52,000.00 |
| 0100-3213-0-5760-3145-320200-347-00 | \$0.00 | \$13,192.00 | \$13,192.00 |
| 0100-3213-0-5760-3145-330200-347-00 | \$0.00 | \$754.00 | \$754.00 |
| 0100-3213-0-5760-3145-340200-347-00 | \$0.00 | \$20,046.00 | \$20,046.00 |
| 0100-3213-0-5760-3145-350200-347-00 | \$0.00 | \$260.00 | \$260.00 |
| 0100-3213-0-5760-3145-360200-347-00 | \$0.00 | \$1,825.00 | \$1,825.00 |
| 0100-3213-0-5760-3145-370200-347-00 | \$0.00 | \$832.00 | \$832.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--LI | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|--------------|
| Expenses | | | |
| 0100-3213-0-5760-7210-731000-347-00 | \$0.00 | \$16,671.06 | \$16,671.06 |
| 0100-3214-0-5760-1110-580000-347-00 | \$0.00 | \$141,480.00 | \$141,480.00 |
| 0100-3305-0-5760-1110-110000-347-00 | \$0.00 | \$349,916.00 | \$349,916.00 |
| 0100-3305-0-5760-1110-310100-347-00 | \$0.00 | \$66,834.00 | \$66,834.00 |
| 0100-3305-0-5760-1110-330100-347-00 | \$0.00 | \$5,074.00 | \$5,074.00 |
| 0100-3305-0-5760-1110-340100-347-00 | \$0.00 | \$56,428.00 | \$56,428.00 |
| 0100-3305-0-5760-1110-350100-347-00 | \$0.00 | \$1,750.00 | \$1,750.00 |
| 0100-3305-0-5760-1110-360100-347-00 | \$0.00 | \$12,282.00 | \$12,282.00 |
| 0100-3305-0-5760-1110-370100-347-00 | \$0.00 | \$5,599.00 | \$5,599.00 |
| 0100-3305-0-5760-1110-430000-347-00 | \$0.00 | \$128,618.00 | \$128,618.00 |
| 0100-3305-0-5760-3143-220000-347-00 | \$0.00 | \$61,034.00 | \$61,034.00 |
| 0100-3305-0-5760-3143-320200-347-00 | \$0.00 | \$15,484.00 | \$15,484.00 |
| 0100-3305-0-5760-3143-330200-347-00 | \$0.00 | \$885.00 | \$885.00 |
| 0100-3305-0-5760-3143-340200-347-00 | \$0.00 | \$10,023.00 | \$10,023.00 |
| 0100-3305-0-5760-3143-350200-347-00 | \$0.00 | \$305.00 | \$305.00 |
| 0100-3305-0-5760-3143-360200-347-00 | \$0.00 | \$2,142.00 | \$2,142.00 |
| 0100-3305-0-5760-3143-370200-347-00 | \$0.00 | \$977.00 | \$977.00 |
| 0100-3305-0-5760-3151-120000-347-00 | \$0.00 | \$104,302.00 | \$104,302.00 |
| 0100-3305-0-5760-3151-310100-347-00 | \$0.00 | \$19,922.00 | \$19,922.00 |
| 0100-6500-0-5760-1110-320100-331-00 | \$0.00 | \$173,134.00 | \$173,134.00 |
| 0100-6500-0-5760-1110-330100-331-00 | \$0.00 | \$24,526.00 | \$24,526.00 |
| 0100-6500-0-5760-1110-340100-331-00 | \$0.00 | \$310,354.00 | \$310,354.00 |
| 0100-6500-0-5760-1110-350100-331-00 | \$0.00 | \$8,457.00 | \$8,457.00 |
| 0100-6500-0-5760-1110-360100-331-00 | \$0.00 | \$59,370.00 | \$59,370.00 |
| 0100-6500-0-5760-1110-370100-331-00 | \$0.00 | \$27,063.00 | \$27,063.00 |
| 0100-6500-0-5760-1110-430000-331-00 | \$0.00 | \$46,357.00 | \$46,357.00 |
| 0100-6500-0-5760-1110-430000-331-01 | \$0.00 | \$18,000.00 | \$18,000.00 |
| 0100-6500-0-5760-1110-430000-904-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-6500-0-5760-1110-430001-331-00 | \$0.00 | \$3,600.00 | \$3,600.00 |
| 0100-6500-0-5760-1110-430003-331-00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 0100-6500-0-5760-1110-430005-331-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-6500-0-5760-1110-430008-331-01 | \$0.00 | \$35.00 | \$35.00 |
| 0100-6500-0-5760-1110-430008-904-00 | \$0.00 | \$4,932.00 | \$4,932.00 |
| 0100-6500-0-5760-1110-440000-331-00 | \$0.00 | \$13,137.00 | \$13,137.00 |
| 0100-6500-0-5760-1110-520000-331-01 | \$0.00 | \$4,000.00 | \$4,000.00 |
| 0100-6500-0-5760-1110-520020-331-00 | \$0.00 | \$450.00 | \$450.00 |
| 0100-6500-0-5760-1110-530000-331-00 | \$0.00 | \$340.00 | \$340.00 |
| 0100-6500-0-5760-1110-560005-331-00 | \$0.00 | \$12,000.00 | \$12,000.00 |
| 0100-6500-0-5760-1110-571000-331-03 | \$0.00 | \$252,072.23 | \$252,072.23 |
| 0100-6500-0-5760-1110-571020-331-00 | \$0.00 | \$3,000.00 | \$3,000.00 |
| 0100-6500-0-5760-1110-571020-904-00 | \$0.00 | \$50.00 | \$50.00 |
| 0100-6500-0-5760-1110-571030-331-00 | \$0.00 | \$12,300.00 | \$12,300.00 |
| 0100-6500-0-5760-1110-571065-331-00 | \$0.00 | \$9,588.04 | \$9,588.04 |
| 0100-6500-0-5760-1110-580000-331-00 | \$0.00 | \$150.00 | \$150.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|--------------|
| Expenses | | | |
| 0100-6500-0-5760-1110-580000-331-01 | \$0.00 | \$12,500.00 | \$12,500.00 |
| 0100-6500-0-5760-1110-580000-904-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-6500-0-5760-1110-580040-331-00 | \$0.00 | \$320.00 | \$320.00 |
| 0100-6500-0-5760-1110-590030-331-00 | \$0.00 | \$50.00 | \$50.00 |
| 0100-6500-0-5760-1120-110000-504-00 | \$0.00 | \$50,887.00 | \$50,887.00 |
| 0100-6500-0-5760-1120-110010-504-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-6500-0-5760-1120-310100-504-00 | \$0.00 | \$9,815.00 | \$9,815.00 |
| 0100-6500-0-5760-1120-330100-504-00 | \$0.00 | \$745.00 | \$745.00 |
| 0100-6500-0-5760-1120-340100-504-00 | \$0.00 | \$7,054.00 | \$7,054.00 |
| 0100-6500-0-5760-1120-350100-504-00 | \$0.00 | \$257.00 | \$257.00 |
| 0100-6500-0-5760-1120-360100-504-00 | \$0.00 | \$1,804.00 | \$1,804.00 |
| 0100-6500-0-5760-1120-370100-504-00 | \$0.00 | \$822.00 | \$822.00 |
| 0100-6536-0-5760-4000-370200-347-00 | \$0.00 | \$50.00 | \$50.00 |
| 0100-6536-0-5760-7210-731000-347-00 | \$0.00 | \$11,455.00 | \$11,455.00 |
| 0100-6537-0-5760-1110-110040-347-00 | \$0.00 | \$47,150.00 | \$47,150.00 |
| 0100-6537-0-5760-1110-520000-347-00 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 0100-6537-0-5760-1110-580000-347-00 | \$0.00 | \$305,763.88 | \$305,763.88 |
| 0100-6537-0-5760-1110-580000-504-00 | \$0.00 | \$1,127.76 | \$1,127.76 |
| 0100-6537-0-5760-3113-220000-347-00 | \$0.00 | \$15,487.00 | \$15,487.00 |
| 0100-6537-0-5760-3113-320200-347-00 | \$0.00 | \$3,929.00 | \$3,929.00 |
| 0100-6537-0-5760-3113-330200-347-00 | \$0.00 | \$225.00 | \$225.00 |
| 0100-6537-0-5760-3113-340200-347-00 | \$0.00 | \$5,012.00 | \$5,012.00 |
| 0100-6537-0-5760-3113-350200-347-00 | \$0.00 | \$77.00 | \$77.00 |
| 0100-6537-0-5760-3113-360200-347-00 | \$0.00 | \$544.00 | \$544.00 |
| 0100-6537-0-5760-3113-370200-347-00 | \$0.00 | \$248.00 | \$248.00 |
| 0100-6537-0-5760-3151-120040-347-00 | \$0.00 | \$9,720.00 | \$9,720.00 |
| 0100-6537-0-5760-7210-731000-347-00 | \$0.00 | \$31,162.42 | \$31,162.42 |
| 0100-6537-0-5760-7210-731000-504-00 | \$0.00 | \$91.24 | \$91.24 |
| 0100-6546-0-5760-3120-120000-504-00 | \$0.00 | \$21,367.00 | \$21,367.00 |
| 0100-6546-0-5760-3120-310100-504-00 | \$0.00 | \$4,081.00 | \$4,081.00 |
| 0100-6546-0-5760-3120-330100-504-00 | \$0.00 | \$310.00 | \$310.00 |
| 0100-6546-0-5760-3120-340100-504-00 | \$0.00 | \$2,821.00 | \$2,821.00 |
| 0100-6546-0-5760-3120-350100-504-00 | \$0.00 | \$107.00 | \$107.00 |
| 0100-6546-0-5760-3120-360100-504-00 | \$0.00 | \$750.00 | \$750.00 |
| 0100-6546-0-5760-3120-370100-504-00 | \$0.00 | \$342.00 | \$342.00 |
| 0100-6546-0-5760-3120-430000-504-00 | \$0.00 | \$8.75 | \$8.75 |
| 0100-6546-0-5760-3120-520020-504-00 | \$0.00 | \$5.00 | \$5.00 |
| 0100-6546-0-5760-7210-731000-504-00 | \$0.00 | \$2,410.15 | \$2,410.15 |
| 0100-6680-0-8600-2700-130000-228-00 | \$0.00 | \$21,658.00 | \$21,658.00 |
| 0100-6680-0-8600-2700-310100-228-00 | \$0.00 | \$4,137.00 | \$4,137.00 |
| 0100-6680-0-8600-2700-330100-228-00 | \$0.00 | \$314.00 | \$314.00 |
| 0100-6680-0-8600-2700-340100-228-00 | \$0.00 | \$2,004.00 | \$2,004.00 |
| 0100-6680-0-8600-2700-350100-228-00 | \$0.00 | \$108.00 | \$108.00 |
| 0100-6680-0-8600-2700-360100-228-00 | \$0.00 | \$760.00 | \$760.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|----------------------|
| Expenses | | | |
| 0100-6680-0-8600-2700-370100-228-00 | \$0.00 | \$347.00 | \$347.00 |
| 0100-6680-0-8600-2700-430000-228-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-6680-0-8600-2700-520000-228-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-6680-0-8600-2700-520020-228-00 | \$0.00 | \$100.00 | \$100.00 |
| 0100-6680-0-8600-2700-571020-228-00 | \$0.00 | \$300.00 | \$300.00 |
| 0100-6680-0-8600-2700-571030-228-00 | \$0.00 | \$100.00 | \$100.00 |
| 0100-6680-0-8600-2700-580000-228-00 | \$0.00 | \$2,196.00 | \$2,196.00 |
| 0100-6680-0-8600-7200-571000-228-00 | \$0.00 | \$669.00 | \$669.00 |
| 0100-6680-0-8600-7210-731000-228-00 | \$0.00 | \$2,807.00 | \$2,807.00 |
| 0100-6685-0-8600-2700-130000-228-00 | \$0.00 | \$21,658.00 | \$21,658.00 |
| 0100-6685-0-8600-2700-310100-228-00 | \$0.00 | \$4,137.00 | \$4,137.00 |
| 0100-6685-0-8600-2700-330100-228-00 | \$0.00 | \$314.00 | \$314.00 |
| 0100-6685-0-8600-2700-340100-228-00 | \$0.00 | \$2,004.00 | \$2,004.00 |
| 0100-6685-0-8600-2700-350100-228-00 | \$0.00 | \$108.00 | \$108.00 |
| 0100-6685-0-8600-2700-360100-228-00 | \$0.00 | \$760.00 | \$760.00 |
| 0100-6685-0-8600-2700-370100-228-00 | \$0.00 | \$347.00 | \$347.00 |
| 0100-6685-0-8600-2700-430000-228-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-6685-0-8600-2700-520000-228-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-6685-0-8600-2700-520020-228-00 | \$0.00 | \$100.00 | \$100.00 |
| 0100-6685-0-8600-2700-571020-228-00 | \$0.00 | \$300.00 | \$300.00 |
| 0100-6685-0-8600-2700-571030-228-00 | \$0.00 | \$100.00 | \$100.00 |
| 0100-6685-0-8600-2700-580000-228-00 | \$0.00 | \$2,416.00 | \$2,416.00 |
| 0100-6685-0-8600-7200-571000-228-00 | \$0.00 | \$449.00 | \$449.00 |
| 0100-6500-0-5760-3143-340200-318-00 | \$0.00 | \$36,318.00 | \$36,318.00 |
| 0100-6500-0-5760-3143-350200-318-00 | \$0.00 | \$2,049.00 | \$2,049.00 |
| 0100-6500-0-5760-3143-350200-319-00 | \$0.00 | \$7.00 | \$7.00 |
| 0100-6500-0-5760-3143-360200-318-00 | \$0.00 | \$14,354.00 | \$14,354.00 |
| 0100-6500-0-5760-3143-360200-319-00 | \$0.00 | \$49.00 | \$49.00 |
| 0100-6500-0-5760-3143-370200-318-00 | \$0.00 | \$6,502.00 | \$6,502.00 |
| 0100-6500-0-5760-3143-370200-319-00 | \$0.00 | \$22.00 | \$22.00 |
| 0100-6500-0-5760-3143-430000-318-00 | \$0.00 | \$1,200.00 | \$1,200.00 |
| 0100-6500-0-5760-3143-520020-318-00 | \$0.00 | \$4,154.00 | \$4,154.00 |
| 0100-6500-0-5760-3143-571030-318-00 | \$0.00 | \$1,200.00 | \$1,200.00 |
| 0100-6500-0-5760-3143-580000-318-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-6500-0-5760-3144-220000-318-00 | \$0.00 | \$227,669.00 | \$227,669.00 |
| 0100-6500-0-5760-3144-320200-318-00 | \$0.00 | \$57,760.00 | \$57,760.00 |
| 0100-6500-0-5760-3144-330200-318-00 | \$0.00 | \$3,339.00 | \$3,339.00 |
| 0100-6500-0-5760-3144-340200-318-00 | \$0.00 | \$15,010.00 | \$15,010.00 |
| 0100-6500-0-5760-3144-350200-318-00 | \$0.00 | \$1,151.00 | \$1,151.00 |
| 0100-6500-0-5760-3144-360200-318-00 | \$0.00 | \$8,062.00 | \$8,062.00 |
| 0100-6500-0-5760-3144-370200-318-00 | \$0.00 | \$3,643.00 | \$3,643.00 |
| 0100-6500-0-5760-3144-430000-318-00 | \$0.00 | \$250.00 | \$250.00 |
| 0100-6500-0-5760-3144-520020-318-00 | \$0.00 | \$1,675.00 | \$1,675.00 |
| 0100-6500-0-5760-3144-571030-318-00 | \$0.00 | \$720.00 | 225 20.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--LI | Revised | Adjustments | Proposed |
|-------------------------------------|---------|----------------|----------------|
| Expenses | | | |
| 0100-6500-0-5760-3144-580000-318-00 | \$0.00 | \$44.00 | \$44.00 |
| 0100-6500-0-5760-3145-220000-331-00 | \$0.00 | \$2,064,132.00 | \$2,064,132.00 |
| 0100-6500-0-5760-3145-220000-381-00 | \$0.00 | \$395,402.00 | \$395,402.00 |
| 0100-6500-0-5760-3145-220000-381-01 | \$0.00 | \$9,500.00 | \$9,500.00 |
| 0100-6500-0-5760-3145-220010-331-00 | \$0.00 | \$103,000.00 | \$103,000.00 |
| 0100-6500-0-5760-3145-220010-332-00 | \$0.00 | \$10,000.00 | \$10,000.00 |
| 0100-6500-0-5760-3145-220010-381-00 | \$0.00 | \$30,000.00 | \$30,000.00 |
| 0100-6500-0-5760-3145-220020-331-00 | \$0.00 | \$25,000.00 | \$25,000.00 |
| 0100-6500-0-5760-3145-220020-381-00 | \$0.00 | \$7,100.00 | \$7,100.00 |
| 0100-6500-0-5760-3145-220040-331-00 | \$0.00 | \$14,000.00 | \$14,000.00 |
| 0100-6500-0-5760-3145-220040-381-00 | \$0.00 | \$9,700.00 | \$9,700.00 |
| 0100-6500-0-5760-3145-310200-331-00 | \$0.00 | \$12,172.00 | \$12,172.00 |
| 0100-6500-0-5760-3145-310200-381-00 | \$0.00 | \$20,948.00 | \$20,948.00 |
| 0100-6500-0-5760-3145-310200-381-01 | \$0.00 | \$240.00 | \$240.00 |
| 0100-6500-0-5760-3145-320200-331-00 | \$0.00 | \$520,220.00 | \$520,220.00 |
| 0100-6500-0-5760-3145-320200-332-00 | \$0.00 | \$2,537.00 | \$2,537.00 |
| 0100-6500-0-5760-3145-320200-381-00 | \$0.00 | \$80,660.00 | \$80,660.00 |
| 0100-6500-0-5760-3145-320200-381-01 | \$0.00 | \$2,410.00 | \$2,410.00 |
| 0100-6500-0-5760-3145-330200-331-00 | \$0.00 | \$36,573.00 | \$36,573.00 |
| 0100-6500-0-5760-3145-330200-332-00 | \$0.00 | \$145.00 | \$145.00 |
| 0100-6500-0-5760-3145-330200-381-00 | \$0.00 | \$6,357.00 | \$6,357.00 |
| 0100-6500-0-5760-3145-330200-381-01 | \$0.00 | \$138.00 | \$138.00 |
| 0100-6500-0-5760-3145-340200-331-00 | \$0.00 | \$567,476.00 | \$567,476.00 |
| 0100-6500-0-5760-3145-340200-381-00 | \$0.00 | \$140,317.00 | \$140,317.00 |
| 0100-6500-0-5760-3145-350200-331-00 | \$0.00 | \$11,242.00 | \$11,242.00 |
| 0100-6500-0-5760-3145-350200-332-00 | \$0.00 | \$50.00 | \$50.00 |
| 0100-6500-0-5760-3145-350200-381-00 | \$0.00 | \$2,192.00 | \$2,192.00 |
| 0100-6500-0-5760-3145-350200-381-01 | \$0.00 | \$48.00 | \$48.00 |
| 0100-6500-0-5760-3145-360200-331-00 | \$0.00 | \$78,414.00 | \$78,414.00 |
| 0100-6500-0-5760-3145-360200-332-00 | \$0.00 | \$351.00 | \$351.00 |
| 0100-6500-0-5760-3145-360200-381-00 | \$0.00 | \$15,042.00 | \$15,042.00 |
| 0100-6500-0-5760-3145-360200-381-01 | \$0.00 | \$333.00 | \$333.00 |
| 0100-6500-0-5760-3145-370200-331-00 | \$0.00 | \$35,106.00 | \$35,106.00 |
| 0100-6500-0-5760-3145-370200-332-00 | \$0.00 | \$160.00 | \$160.00 |
| 0100-6500-0-5760-3145-370200-381-00 | \$0.00 | \$6,898.00 | \$6,898.00 |
| 0100-6500-0-5760-3145-370200-381-01 | \$0.00 | \$152.00 | \$152.00 |
| 0100-6500-0-5760-3145-430000-331-00 | \$0.00 | \$30.00 | \$30.00 |
| 0100-6500-0-5760-3145-520020-331-00 | \$0.00 | \$670.00 | \$670.00 |
| 0100-6500-0-5760-3145-520020-381-00 | \$0.00 | \$234.50 | \$234.50 |
| 0100-6500-0-5760-3145-580000-331-00 | \$0.00 | \$935.00 | \$935.00 |
| 0100-6500-0-5760-3145-580000-381-00 | \$0.00 | \$440.00 | \$440.00 |
| 0100-6500-0-5760-3151-120000-318-00 | \$0.00 | \$1,024,439.00 | \$1,024,439.00 |
| 0100-6685-0-8600-7210-731000-228-00 | \$0.00 | \$2,807.00 | \$2,807.00 |
| 0100-7366-0-8500-5000-130000-280-00 | \$0.00 | \$20,628.00 | \$20,628.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|-------------|----------------------|
| Expenses | | | |
| 0100-7366-0-8500-5000-240000-280-00 | \$0.00 | \$26,049.00 | \$26,049.00 |
| 0100-7366-0-8500-5000-290000-280-00 | \$0.00 | \$87,601.00 | \$87,601.00 |
| 0100-7366-0-8500-5000-310100-280-00 | \$0.00 | \$3,940.00 | \$3,940.00 |
| 0100-7366-0-8500-5000-320200-280-00 | \$0.00 | \$28,833.00 | \$28,833.00 |
| 0100-7366-0-8500-5000-330100-280-00 | \$0.00 | \$299.00 | \$299.00 |
| 0100-7366-0-8500-5000-330200-280-00 | \$0.00 | \$1,648.00 | \$1,648.00 |
| 0100-7366-0-8500-5000-340100-280-00 | \$0.00 | \$1,503.00 | \$1,503.00 |
| 0100-7366-0-8500-5000-340200-280-00 | \$0.00 | \$25,559.00 | \$25,559.00 |
| 0100-7366-0-8500-5000-350100-280-00 | \$0.00 | \$103.00 | \$103.00 |
| 0100-7366-0-8500-5000-350200-280-00 | \$0.00 | \$568.00 | \$568.00 |
| 0100-7366-0-8500-5000-360100-280-00 | \$0.00 | \$724.00 | \$724.00 |
| 0100-7366-0-8500-5000-360200-280-00 | \$0.00 | \$3,989.00 | \$3,989.00 |
| 0100-7366-0-8500-5000-370100-280-00 | \$0.00 | \$330.00 | \$330.00 |
| 0100-7366-0-8500-5000-370200-280-00 | \$0.00 | \$1,818.00 | \$1,818.00 |
| 0100-7366-0-8500-5000-430000-280-31 | \$0.00 | \$6,000.00 | \$6,000.00 |
| 0100-7366-0-8500-5000-430000-280-33 | \$0.00 | \$500.00 | \$500.00 |
| 0100-7366-0-8500-5000-430000-280-34 | \$0.00 | \$10,180.00 | \$10,180.00 |
| 0100-7366-0-8500-5000-430008-280-33 | \$0.00 | \$1,795.00 | \$1,795.00 |
| 0100-7366-0-8500-5000-520000-280-34 | \$0.00 | \$14,241.19 | \$14,241.19 |
| 0100-7366-0-8500-5000-520020-280-31 | \$0.00 | \$987.00 | \$987.00 |
| 0100-7366-0-8500-5000-560005-280-31 | \$0.00 | \$3,215.00 | \$3,215.00 |
| 0100-7366-0-8500-5000-571020-280-34 | \$0.00 | \$1,002.00 | \$1,002.00 |
| 0100-7366-0-8500-5000-571030-280-31 | \$0.00 | \$1,350.00 | \$1,350.00 |
| 0100-7366-0-8500-5000-580000-280-32 | \$0.00 | \$18,870.00 | \$18,870.00 |
| 0100-7366-0-8500-5000-580000-280-34 | \$0.00 | \$26,064.00 | \$26,064.00 |
| 0100-7366-0-8500-5000-590030-280-31 | \$0.00 | \$200.00 | \$200.00 |
| 0100-7366-0-8500-7210-731000-280-00 | \$0.00 | \$23,489.00 | \$23,489.00 |
| 0100-7366-0-8500-8200-571000-280-31 | \$0.00 | \$2,356.00 | \$2,356.00 |
| 0100-7368-0-8500-5000-130000-280-00 | \$0.00 | \$13,752.00 | \$13,752.00 |
| 0100-7368-0-8500-5000-310100-280-00 | \$0.00 | \$2,627.00 | \$2,627.00 |
| 0100-7368-0-8500-5000-330100-280-00 | \$0.00 | \$199.00 | \$199.00 |
| 0100-7368-0-8500-5000-340100-280-00 | \$0.00 | \$1,003.00 | \$1,003.00 |
| 0100-7368-0-8500-5000-350100-280-00 | \$0.00 | \$69.00 | \$69.00 |
| 0100-7368-0-8500-5000-360100-280-00 | \$0.00 | \$483.00 | \$483.00 |
| 0100-7368-0-8500-5000-370100-280-00 | \$0.00 | \$220.00 | \$220.00 |
| 0100-7368-0-8500-5000-430000-280-00 | \$0.00 | \$16,700.00 | \$16,700.00 |
| 0100-7368-0-8500-5000-510000-280-00 | \$0.00 | \$21,904.60 | \$21,904.60 |
| 0100-7368-0-8500-5000-520000-280-00 | \$0.00 | \$8,300.00 | \$8,300.00 |
| 0100-7368-0-8500-5000-571030-280-00 | \$0.00 | \$50.00 | \$50.00 |
| 0100-7368-0-8500-5000-580000-280-00 | \$0.00 | \$25,000.00 | \$25,000.00 |
| 0100-7368-0-8500-7210-731000-280-00 | \$0.00 | \$5,551.92 | \$5,551.92 |
| 0100-7368-0-8500-8200-571000-280-00 | \$0.00 | \$224.00 | \$224.00 |
| 0100-7388-0-0000-8200-430000-013-00 | \$0.00 | \$3,420.83 | \$3,420.83 |
| 0100-7415-0-0000-7200-220000-000-00 | \$0.00 | \$5,381.75 | 227 81.75 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|----------------------|
| Expenses | | | |
| 0100-6500-0-5760-3151-120040-318-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-6500-0-5760-3151-220000-318-00 | \$0.00 | \$838,484.00 | \$838,484.00 |
| 0100-6500-0-5760-3151-220000-331-00 | \$0.00 | \$31,675.00 | \$31,675.00 |
| 0100-6500-0-5760-3151-310100-318-00 | \$0.00 | \$183,115.00 | \$183,115.00 |
| 0100-6500-0-5760-3151-310200-318-00 | \$0.00 | \$79,171.00 | \$79,171.00 |
| 0100-6500-0-5760-3151-320100-318-00 | \$0.00 | \$16,800.00 | \$16,800.00 |
| 0100-6500-0-5760-3151-320200-318-00 | \$0.00 | \$107,536.00 | \$107,536.00 |
| 0100-6500-0-5760-3151-320200-331-00 | \$0.00 | \$8,036.00 | \$8,036.00 |
| 0100-6500-0-5760-3151-330100-318-00 | \$0.00 | \$14,862.00 | \$14,862.00 |
| 0100-6500-0-5760-3151-330200-318-00 | \$0.00 | \$12,158.00 | \$12,158.00 |
| 0100-6500-0-5760-3151-330200-331-00 | \$0.00 | \$459.00 | \$459.00 |
| 0100-6500-0-5760-3151-340100-318-00 | \$0.00 | \$138,249.00 | \$138,249.00 |
| 0100-6500-0-5760-3151-340200-318-00 | \$0.00 | \$71,163.00 | \$71,163.00 |
| 0100-6500-0-5760-3151-340200-331-00 | \$0.00 | \$8,419.00 | \$8,419.00 |
| 0100-6500-0-5760-3151-350100-318-00 | \$0.00 | \$5,125.00 | \$5,125.00 |
| 0100-6500-0-5760-3151-350200-318-00 | \$0.00 | \$4,192.00 | \$4,192.00 |
| 0100-6500-0-5760-3151-350200-331-00 | \$0.00 | \$158.00 | \$158.00 |
| 0100-6500-0-5760-3151-360100-318-00 | \$0.00 | \$35,975.00 | \$35,975.00 |
| 0100-6500-0-5760-3151-360200-318-00 | \$0.00 | \$29,431.00 | \$29,431.00 |
| 0100-6500-0-5760-3151-360200-331-00 | \$0.00 | \$1,112.00 | \$1,112.00 |
| 0100-6500-0-5760-3151-370100-318-00 | \$0.00 | \$16,399.00 | \$16,399.00 |
| 0100-6500-0-5760-3151-370200-318-00 | \$0.00 | \$13,416.00 | \$13,416.00 |
| 0100-6500-0-5760-3151-370200-331-00 | \$0.00 | \$507.00 | \$507.00 |
| 0100-6500-0-5760-3151-430000-318-00 | \$0.00 | \$3,613.00 | \$3,613.00 |
| 0100-6500-0-5760-3151-430000-331-00 | \$0.00 | \$9,487.00 | \$9,487.00 |
| 0100-6500-0-5760-3151-520020-318-00 | \$0.00 | \$8,500.00 | \$8,500.00 |
| 0100-6500-0-5760-3151-520020-331-00 | \$0.00 | \$3,000.00 | \$3,000.00 |
| 0100-6500-0-5760-3151-530000-318-00 | \$0.00 | \$200.00 | \$200.00 |
| 0100-6500-0-5760-3151-571030-318-00 | \$0.00 | \$3,735.00 | \$3,735.00 |
| 0100-6500-0-5760-3151-580000-318-00 | \$0.00 | \$380.00 | \$380.00 |
| 0100-6500-0-5760-3700-220000-331-00 | \$0.00 | \$9,119.00 | \$9,119.00 |
| 0100-6500-0-5760-3700-220010-331-00 | \$0.00 | \$2,500.00 | \$2,500.00 |
| 0100-6500-0-5760-3700-330200-331-00 | \$0.00 | \$889.00 | \$889.00 |
| 0100-6500-0-5760-3700-350200-331-00 | \$0.00 | \$58.00 | \$58.00 |
| 0100-6500-0-5760-3700-360200-331-00 | \$0.00 | \$408.00 | \$408.00 |
| 0100-6500-0-5760-3700-370200-331-00 | \$0.00 | \$186.00 | \$186.00 |
| 0100-6500-0-5760-3700-430000-318-00 | \$0.00 | \$168.09 | \$168.09 |
| 0100-6500-0-5760-3700-430000-331-00 | \$0.00 | \$1,200.00 | \$1,200.00 |
| 0100-6500-0-5760-3700-571020-331-00 | \$0.00 | \$525.00 | \$525.00 |
| 0100-6500-0-5760-3700-580000-331-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-6500-0-5760-3900-430000-318-01 | \$0.00 | \$20,000.00 | \$20,000.00 |
| 0100-6500-0-5760-3900-440000-318-01 | \$0.00 | \$2,177.92 | \$2,177.92 |
| 0100-6500-0-5760-3900-520000-318-01 | \$0.00 | \$16,000.00 | \$16,000.00 |
| 0100-6500-0-5760-3900-571020-318-00 | \$0.00 | \$8,000.00 | 22,800.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|---------------|----------------------|
| Expenses | | | |
| 0100-6500-0-5760-3900-580000-318-01 | \$0.00 | \$4,210.00 | \$4,210.00 |
| 0100-6500-0-5760-7210-731000-318-00 | \$0.00 | \$387,585.00 | \$387,585.00 |
| 0100-6500-0-5760-7210-731000-319-00 | \$0.00 | \$6,274.00 | \$6,274.00 |
| 0100-6500-0-5760-7210-731000-320-00 | \$0.00 | \$31,176.00 | \$31,176.00 |
| 0100-6500-0-5760-7210-731000-331-00 | \$0.00 | \$738,898.00 | \$738,898.00 |
| 0100-6500-0-5760-7210-731000-332-00 | \$0.00 | \$1,286.00 | \$1,286.00 |
| 0100-6500-0-5760-7210-731000-351-00 | \$0.00 | \$44,893.00 | \$44,893.00 |
| 0100-6500-0-5760-7210-731000-369-00 | \$0.00 | \$8,082.00 | \$8,082.00 |
| 0100-6500-0-5760-7210-731000-381-00 | \$0.00 | \$94,728.00 | \$94,728.00 |
| 0100-6500-0-5760-7210-731000-504-00 | \$0.00 | \$5,897.00 | \$5,897.00 |
| 0100-6500-0-5760-7210-731000-904-00 | \$0.00 | \$560.00 | \$560.00 |
| 0100-6500-0-5760-8200-571000-318-00 | \$0.00 | \$17,262.00 | \$17,262.00 |
| 0100-6500-0-5760-8200-571000-331-00 | \$0.00 | \$9,191.00 | \$9,191.00 |
| 0100-6500-0-5760-8200-571000-351-00 | \$0.00 | \$2,678.00 | \$2,678.00 |
| 0100-6500-0-5760-8200-571000-369-00 | \$0.00 | \$322.00 | \$322.00 |
| 0100-6510-0-5710-1110-110000-318-00 | \$0.00 | \$93,432.00 | \$93,432.00 |
| 0100-6510-0-5710-1110-320100-318-00 | \$0.00 | \$23,704.00 | \$23,704.00 |
| 0100-6510-0-5710-1110-330100-318-00 | \$0.00 | \$1,355.00 | \$1,355.00 |
| 0100-6510-0-5710-1110-340100-318-00 | \$0.00 | \$14,107.00 | \$14,107.00 |
| 0100-0000-0-0000-7500-320200-002-00 | \$0.00 | \$1,880.00 | \$1,880.00 |
| 0100-0000-0-0000-7500-330200-002-00 | \$0.00 | \$107.00 | \$107.00 |
| 0100-0000-0-0000-7500-340200-002-00 | \$0.00 | \$1,504.00 | \$1,504.00 |
| 0100-0000-0-0000-7500-350200-002-00 | \$0.00 | \$37.00 | \$37.00 |
| 0100-0000-0-0000-7500-360200-002-00 | \$0.00 | \$260.00 | \$260.00 |
| 0100-0000-0-0000-7500-370200-002-00 | \$0.00 | \$119.00 | \$119.00 |
| 0100-0000-0-0000-7500-571030-002-00 | \$0.00 | \$75.00 | \$75.00 |
| 0100-0000-0-0000-7550-430000-016-00 | \$0.00 | \$16,000.00 | \$16,000.00 |
| 0100-0000-0-0000-7600-530000-019-00 | \$0.00 | \$594.00 | \$594.00 |
| 0100-0000-0-0000-7600-571000-009-00 | \$0.00 | (\$17,949.00) | (\$17,949.00) |
| 0100-0000-0-0000-7700-240000-401-00 | \$0.00 | \$365,307.00 | \$365,307.00 |
| 0100-0000-0-0000-7700-320200-401-00 | \$0.00 | \$92,678.00 | \$92,678.00 |
| 0100-0000-0-0000-7700-330200-401-00 | \$0.00 | \$5,297.00 | \$5,297.00 |
| 0100-0000-0-0000-7700-340200-401-00 | \$0.00 | \$42,598.00 | \$42,598.00 |
| 0100-0000-0-0000-7700-350200-401-00 | \$0.00 | \$1,827.00 | \$1,827.00 |
| 0100-0000-0-0000-7700-360200-401-00 | \$0.00 | \$12,822.00 | \$12,822.00 |
| 0100-0000-0-0000-7700-370200-401-00 | \$0.00 | \$5,845.00 | \$5,845.00 |
| 0100-0000-0-0000-7700-430000-401-00 | \$0.00 | \$10,350.00 | \$10,350.00 |
| 0100-0000-0-0000-7700-440000-401-00 | \$0.00 | \$16,988.00 | \$16,988.00 |
| 0100-0000-0-0000-7700-520000-401-00 | \$0.00 | \$7,000.00 | \$7,000.00 |
| 0100-0000-0-0000-7700-520020-401-00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 0100-0000-0-0000-7700-520025-401-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-0000-0-0000-7700-530000-401-00 | \$0.00 | \$1,950.00 | \$1,950.00 |
| 0100-0000-0-0000-7700-560000-401-00 | \$0.00 | \$47,416.00 | \$47,416.00 |
| 0100-0000-0-0000-7700-560005-401-00 | \$0.00 | \$100.00 | 229 00.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|----------------|----------------------|
| Expenses | | | |
| 0100-0000-0-0000-7700-571000-009-00 | \$0.00 | \$4,514.00 | \$4,514.00 |
| 0100-0000-0-0000-7700-571000-401-00 | \$0.00 | \$174,804.00 | \$174,804.00 |
| 0100-0000-0-0000-7700-571050-401-00 | \$0.00 | \$5,400.00 | \$5,400.00 |
| 0100-0000-0-0000-7700-580000-401-00 | \$0.00 | \$366,373.00 | \$366,373.00 |
| 0100-0000-0-0000-7700-580010-401-00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 0100-0000-0-0000-7700-580040-401-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-0000-0-0000-7700-590030-401-00 | \$0.00 | \$100.00 | \$100.00 |
| 0100-0000-0-0000-8200-220000-013-00 | \$0.00 | \$300,275.00 | \$300,275.00 |
| 0100-0000-0-0000-8200-320200-013-00 | \$0.00 | \$71,509.00 | \$71,509.00 |
| 0100-0000-0-0000-8200-330200-013-00 | \$0.00 | \$5,088.00 | \$5,088.00 |
| 0100-0000-0-0000-8200-340200-013-00 | \$0.00 | \$55,126.00 | \$55,126.00 |
| 0100-0000-0-0000-8200-350200-013-00 | \$0.00 | \$1,501.00 | \$1,501.00 |
| 0100-0000-0-0000-8200-360200-013-00 | \$0.00 | \$10,539.00 | \$10,539.00 |
| 0100-0000-0-0000-8200-370200-013-00 | \$0.00 | \$4,804.00 | \$4,804.00 |
| 0100-0000-0-0000-8200-430000-013-00 | \$0.00 | \$30,000.00 | \$30,000.00 |
| 0100-0000-0-0000-8200-430000-013-11 | \$0.00 | \$7,000.00 | \$7,000.00 |
| 0100-0000-0-0000-8200-545000-013-00 | \$0.00 | \$75,000.00 | \$75,000.00 |
| 0100-0000-0-0000-8200-550000-013-00 | \$0.00 | \$241,000.00 | \$241,000.00 |
| 0100-0000-0-0000-8200-550000-013-11 | \$0.00 | \$24,000.00 | \$24,000.00 |
| 0100-0000-0-0000-8200-550000-013-29 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 0100-0000-0-0000-8200-550070-013-00 | \$0.00 | \$2,800.00 | \$2,800.00 |
| 0100-0000-0-0000-8200-550070-013-11 | \$0.00 | \$5,300.00 | \$5,300.00 |
| 0100-0000-0-0000-8200-550070-013-29 | \$0.00 | \$450.00 | \$450.00 |
| 0100-0000-0-0000-8200-560000-013-00 | \$0.00 | \$29,500.00 | \$29,500.00 |
| 0100-0000-0-0000-8200-560000-013-11 | \$0.00 | \$9,000.00 | \$9,000.00 |
| 0100-0000-0-0000-8200-571000-009-00 | \$0.00 | (\$734,857.89) | (\$734,857.89) |
| 0100-0000-0-0000-8200-571020-013-00 | \$0.00 | \$22,000.00 | \$22,000.00 |
| 0100-0000-0-0000-8200-571030-013-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-0000-0-0000-8200-575000-009-00 | \$0.00 | (\$26,194.00) | (\$26,194.00) |
| 0100-0000-0-0000-8200-580000-013-00 | \$0.00 | \$1,350.00 | \$1,350.00 |
| 0100-0000-0-0000-8200-580000-013-11 | \$0.00 | \$250.00 | \$250.00 |
| 0100-0000-0-0000-8200-590000-013-00 | \$0.00 | \$23,000.00 | \$23,000.00 |
| 0100-0000-0-0000-8200-590010-013-00 | \$0.00 | \$10,413.00 | \$10,413.00 |
| 0100-0000-0-0000-8500-580000-013-12 | \$0.00 | \$40,000.00 | \$40,000.00 |
| 0100-0000-0-0000-8700-560000-013-00 | \$0.00 | \$3,000.00 | \$3,000.00 |
| 0100-0000-0-0000-9100-743800-028-00 | \$0.00 | \$43,613.00 | \$43,613.00 |
| 0100-6510-0-5710-1110-350100-318-00 | \$0.00 | \$467.00 | \$467.00 |
| 0100-6510-0-5710-1110-360100-318-00 | \$0.00 | \$3,279.00 | \$3,279.00 |
| 0100-6510-0-5710-1110-370100-318-00 | \$0.00 | \$1,495.00 | \$1,495.00 |
| 0100-6510-0-5710-1110-430000-318-00 | \$0.00 | \$365.00 | \$365.00 |
| 0100-6510-0-5710-1110-520020-318-00 | \$0.00 | \$575.00 | \$575.00 |
| 0100-6510-0-5710-1110-571000-318-03 | \$0.00 | (\$26,787.00) | (\$26,787.00) |
| 0100-6510-0-5710-1110-571030-318-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-6510-0-5710-1130-110000-318-00 | \$0.00 | \$2,454.00 | 230 54.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|--------------|
| Expenses | | | |
| 0100-6510-0-5710-1130-320100-318-00 | \$0.00 | \$623.00 | \$623.00 |
| 0100-6510-0-5710-1130-330100-318-00 | \$0.00 | \$36.00 | \$36.00 |
| 0100-6510-0-5710-1130-340100-318-00 | \$0.00 | \$564.00 | \$564.00 |
| 0100-6510-0-5710-1130-350100-318-00 | \$0.00 | \$12.00 | \$12.00 |
| 0100-6510-0-5710-1130-360100-318-00 | \$0.00 | \$86.00 | \$86.00 |
| 0100-6510-0-5710-1130-370100-318-00 | \$0.00 | \$39.00 | \$39.00 |
| 0100-6510-0-5710-1130-430000-318-00 | \$0.00 | \$220.00 | \$220.00 |
| 0100-6510-0-5710-1130-520020-318-00 | \$0.00 | \$250.00 | \$250.00 |
| 0100-6510-0-5710-1130-571030-318-00 | \$0.00 | \$12.00 | \$12.00 |
| 0100-6510-0-5710-1130-580000-318-00 | \$0.00 | \$5.00 | \$5.00 |
| 0100-6510-0-5710-3120-120000-318-00 | \$0.00 | \$60,895.00 | \$60,895.00 |
| 0100-6510-0-5710-3120-310100-318-00 | \$0.00 | \$11,631.00 | \$11,631.00 |
| 0100-6510-0-5710-3120-330100-318-00 | \$0.00 | \$883.00 | \$883.00 |
| 0100-6510-0-5710-3120-340100-318-00 | \$0.00 | \$8,041.00 | \$8,041.00 |
| 0100-6510-0-5710-3120-350100-318-00 | \$0.00 | \$304.00 | \$304.00 |
| 0100-6510-0-5710-3120-360100-318-00 | \$0.00 | \$2,137.00 | \$2,137.00 |
| 0100-6510-0-5710-3120-370100-318-00 | \$0.00 | \$974.00 | \$974.00 |
| 0100-6510-0-5710-3120-430000-318-00 | \$0.00 | \$225.00 | \$225.00 |
| 0100-6510-0-5710-3120-520020-318-00 | \$0.00 | \$75.00 | \$75.00 |
| 0100-6510-0-5710-3120-571030-318-00 | \$0.00 | \$351.00 | \$351.00 |
| 0100-6510-0-5710-3151-220000-318-00 | \$0.00 | \$73,248.00 | \$73,248.00 |
| 0100-6510-0-5710-3151-320200-318-00 | \$0.00 | \$18,583.00 | \$18,583.00 |
| 0100-0000-0-0000-9100-743900-028-00 | \$0.00 | \$253,170.00 | \$253,170.00 |
| 0100-0000-0-0000-9300-761100-010-00 | \$0.00 | \$189,236.00 | \$189,236.00 |
| 0100-0000-0-5001-2100-130000-302-00 | \$0.00 | \$74,564.00 | \$74,564.00 |
| 0100-0000-0-5001-2100-310100-302-00 | \$0.00 | \$14,242.00 | \$14,242.00 |
| 0100-0000-0-5001-2100-330100-302-00 | \$0.00 | \$1,081.00 | \$1,081.00 |
| 0100-0000-0-5001-2100-340100-302-00 | \$0.00 | \$5,012.00 | \$5,012.00 |
| 0100-0000-0-5001-2100-350100-302-00 | \$0.00 | \$373.00 | \$373.00 |
| 0100-0000-0-5001-2100-360100-302-00 | \$0.00 | \$2,617.00 | \$2,617.00 |
| 0100-0000-0-5001-2100-370100-302-00 | \$0.00 | \$1,193.00 | \$1,193.00 |
| 0100-0000-0-5001-2100-430000-302-00 | \$0.00 | \$650.00 | \$650.00 |
| 0100-0000-0-5001-2100-520000-302-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-0000-0-5001-2100-520020-302-00 | \$0.00 | \$200.00 | \$200.00 |
| 0100-0000-0-5001-2100-530000-302-00 | \$0.00 | \$612.00 | \$612.00 |
| 0100-0000-0-5001-2100-580000-302-00 | \$0.00 | \$25.00 | \$25.00 |
| 0100-0000-0-5001-2700-130000-302-00 | \$0.00 | \$74,564.00 | \$74,564.00 |
| 0100-0000-0-5001-2700-310100-302-00 | \$0.00 | \$14,242.00 | \$14,242.00 |
| 0100-0000-0-5001-2700-330100-302-00 | \$0.00 | \$1,081.00 | \$1,081.00 |
| 0100-0000-0-5001-2700-340100-302-00 | \$0.00 | \$5,012.00 | \$5,012.00 |
| 0100-0000-0-5001-2700-350100-302-00 | \$0.00 | \$373.00 | \$373.00 |
| 0100-0000-0-5001-2700-360100-302-00 | \$0.00 | \$2,617.00 | \$2,617.00 |
| 0100-0000-0-5001-2700-370100-302-00 | \$0.00 | \$1,193.00 | \$1,193.00 |
| 0100-0000-0-5001-2700-430000-302-00 | \$0.00 | \$650.00 | \$650.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|-----------------------|
| Expenses | | | |
| 0100-0000-0-5001-2700-520000-302-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-0000-0-5001-2700-520020-302-00 | \$0.00 | \$200.00 | \$200.00 |
| 0100-0000-0-5001-2700-530000-302-00 | \$0.00 | \$612.00 | \$612.00 |
| 0100-0000-0-5001-2700-580000-302-00 | \$0.00 | \$25.00 | \$25.00 |
| 0100-0000-0-8600-2110-130000-003-00 | \$0.00 | \$79,843.00 | \$79,843.00 |
| 0100-0000-0-8600-2110-130000-200-00 | \$0.00 | \$152,250.00 | \$152,250.00 |
| 0100-0000-0-8600-2110-230000-003-00 | \$0.00 | \$20,778.00 | \$20,778.00 |
| 0100-0000-0-8600-2110-240000-003-00 | \$0.00 | \$4,008.00 | \$4,008.00 |
| 0100-0000-0-8600-2110-240000-200-00 | \$0.00 | \$72,777.00 | \$72,777.00 |
| 0100-0000-0-8600-2110-310100-003-00 | \$0.00 | \$13,937.00 | \$13,937.00 |
| 0100-0000-0-8600-2110-310100-200-00 | \$0.00 | \$29,080.00 | \$29,080.00 |
| 0100-0000-0-8600-2110-320200-003-00 | \$0.00 | \$7,813.00 | \$7,813.00 |
| 0100-0000-0-8600-2110-320200-200-00 | \$0.00 | \$18,463.00 | \$18,463.00 |
| 0100-0000-0-8600-2110-330100-003-00 | \$0.00 | \$1,058.00 | \$1,058.00 |
| 0100-0000-0-8600-2110-330100-200-00 | \$0.00 | \$2,208.00 | \$2,208.00 |
| 0100-0000-0-8600-2110-330200-003-00 | \$0.00 | \$447.00 | \$447.00 |
| 0100-0000-0-8600-2110-330200-200-00 | \$0.00 | \$1,055.00 | \$1,055.00 |
| 0100-0000-0-8600-2110-340100-003-00 | \$0.00 | \$6,515.00 | \$6,515.00 |
| 0100-0000-0-8600-2110-340100-200-00 | \$0.00 | \$11,526.00 | \$11,526.00 |
| 0100-0000-0-8600-2110-340200-003-00 | \$0.00 | \$4,009.00 | \$4,009.00 |
| 0100-0000-0-8600-2110-340200-200-00 | \$0.00 | \$14,032.00 | \$14,032.00 |
| 0100-0000-0-8600-2110-350100-003-00 | \$0.00 | \$365.00 | \$365.00 |
| 0100-0000-0-8600-2110-350100-200-00 | \$0.00 | \$761.00 | \$761.00 |
| 0100-0000-0-8600-2110-350200-003-00 | \$0.00 | \$154.00 | \$154.00 |
| 0100-0000-0-8600-2110-350200-200-00 | \$0.00 | \$364.00 | \$364.00 |
| 0100-0000-0-8600-2110-360100-003-00 | \$0.00 | \$2,561.00 | \$2,561.00 |
| 0100-0000-0-8600-2110-360100-200-00 | \$0.00 | \$5,344.00 | \$5,344.00 |
| 0100-0000-0-8600-2110-360200-003-00 | \$0.00 | \$1,081.00 | \$1,081.00 |
| 0100-0000-0-8600-2110-360200-200-00 | \$0.00 | \$2,554.00 | \$2,554.00 |
| 0100-0000-0-8600-2110-370100-003-00 | \$0.00 | \$1,167.00 | \$1,167.00 |
| 0100-0000-0-8600-2110-370100-200-00 | \$0.00 | \$2,436.00 | \$2,436.00 |
| 0100-0000-0-8600-2110-370200-003-00 | \$0.00 | \$493.00 | \$493.00 |
| 0100-0000-0-8600-2110-370200-200-00 | \$0.00 | \$1,164.00 | \$1,164.00 |
| 0100-0000-0-8600-2110-430000-003-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-0000-0-8600-2110-430000-200-00 | \$0.00 | \$250.00 | \$250.00 |
| 0100-0000-0-8600-2110-430008-200-00 | \$0.00 | \$250.00 | \$250.00 |
| 0100-0000-0-8600-2110-520000-200-00 | \$0.00 | \$2,500.00 | \$2,500.00 |
| 0100-0000-0-8600-2110-520015-003-00 | \$0.00 | \$300.00 | \$300.00 |
| 0100-0000-0-8600-2110-520015-200-00 | \$0.00 | \$120.00 | \$120.00 |
| 0100-0000-0-8600-2110-520020-003-00 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 0100-0000-0-8600-2110-520020-200-00 | \$0.00 | \$250.00 | \$250.00 |
| 0100-6510-0-5710-3151-330200-318-00 | \$0.00 | \$1,062.00 | \$1,062.00 |
| 0100-0000-0-8600-2110-530000-003-00 | \$0.00 | \$300.00 | \$300.00 |
| 0100-6510-0-5710-3151-340200-318-00 | \$0.00 | \$6,014.00 | 232 214.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|-------------|-----------------|
| Expenses | | | |
| 0100-6510-0-5710-3151-350200-318-00 | \$0.00 | \$366.00 | \$366.00 |
| 0100-6510-0-5710-3151-360200-318-00 | \$0.00 | \$2,571.00 | \$2,571.00 |
| 0100-6510-0-5710-3151-370200-318-00 | \$0.00 | \$1,172.00 | \$1,172.00 |
| 0100-6510-0-5710-3151-430000-318-00 | \$0.00 | \$225.00 | \$225.00 |
| 0100-6510-0-5710-3151-520020-318-00 | \$0.00 | \$250.00 | \$250.00 |
| 0100-6510-0-5710-3151-571030-318-00 | \$0.00 | \$200.00 | \$200.00 |
| 0100-6510-0-5710-7210-731000-318-00 | \$0.00 | \$24,954.00 | \$24,954.00 |
| 0100-6510-0-5710-8200-571000-318-00 | \$0.00 | \$2,461.00 | \$2,461.00 |
| 0100-6520-0-5760-1110-290000-900-00 | \$0.00 | \$51,667.00 | \$51,667.00 |
| 0100-6520-0-5760-1110-290000-901-00 | \$0.00 | \$7,274.00 | \$7,274.00 |
| 0100-6520-0-5760-1110-290000-902-00 | \$0.00 | \$9,243.00 | \$9,243.00 |
| 0100-6520-0-5760-1110-290040-900-00 | \$0.00 | \$45,300.00 | \$45,300.00 |
| 0100-6520-0-5760-1110-290040-902-00 | \$0.00 | \$2,700.00 | \$2,700.00 |
| 0100-6520-0-5760-1110-320200-900-00 | \$0.00 | \$13,108.00 | \$13,108.00 |
| 0100-6520-0-5760-1110-320200-901-00 | \$0.00 | \$1,845.00 | \$1,845.00 |
| 0100-6520-0-5760-1110-320200-902-00 | \$0.00 | \$2,345.00 | \$2,345.00 |
| 0100-6520-0-5760-1110-330200-900-00 | \$0.00 | \$4,215.00 | \$4,215.00 |
| 0100-6520-0-5760-1110-330200-901-00 | \$0.00 | \$106.00 | \$106.00 |
| 0100-6520-0-5760-1110-330200-902-00 | \$0.00 | \$341.00 | \$341.00 |
| 0100-6520-0-5760-1110-340200-900-00 | \$0.00 | \$11,025.00 | \$11,025.00 |
| 0100-6520-0-5760-1110-340200-901-00 | \$0.00 | \$1,554.00 | \$1,554.00 |
| 0100-6520-0-5760-1110-340200-902-00 | \$0.00 | \$2,005.00 | \$2,005.00 |
| 0100-6520-0-5760-1110-350200-900-00 | \$0.00 | \$259.00 | \$259.00 |
| 0100-6520-0-5760-1110-350200-901-00 | \$0.00 | \$36.00 | \$36.00 |
| 0100-6520-0-5760-1110-350200-902-00 | \$0.00 | \$46.00 | \$46.00 |
| 0100-6520-0-5760-1110-360200-900-00 | \$0.00 | \$3,404.00 | \$3,404.00 |
| 0100-6520-0-5760-1110-360200-901-00 | \$0.00 | \$255.00 | \$255.00 |
| 0100-6520-0-5760-1110-360200-902-00 | \$0.00 | \$419.00 | \$419.00 |
| 0100-6520-0-5760-1110-370200-900-00 | \$0.00 | \$827.00 | \$827.00 |
| 0100-6520-0-5760-1110-370200-901-00 | \$0.00 | \$116.00 | \$116.00 |
| 0100-6520-0-5760-1110-370200-902-00 | \$0.00 | \$148.00 | \$148.00 |
| 0100-6520-0-5760-1110-430000-900-00 | \$0.00 | \$77.00 | \$77.00 |
| 0100-6520-0-5760-1110-430000-901-00 | \$0.00 | \$517.00 | \$517.00 |
| 0100-6520-0-5760-1110-430000-902-00 | \$0.00 | \$855.00 | \$855.00 |
| 0100-6520-0-5760-1110-560000-900-00 | \$0.00 | \$886.00 | \$886.00 |
| 0100-6520-0-5760-1110-571020-900-00 | \$0.00 | \$97.00 | \$97.00 |
| 0100-6520-0-5760-1110-571020-901-00 | \$0.00 | \$250.00 | \$250.00 |
| 0100-6520-0-5760-1110-571020-902-00 | \$0.00 | \$241.00 | \$241.00 |
| 0100-6520-0-5760-1110-580000-900-00 | \$0.00 | \$5,352.00 | \$5,352.00 |
| 0100-6520-0-5760-1110-580000-901-00 | \$0.00 | \$852.00 | \$852.00 |
| 0100-6520-0-5760-1110-580000-902-00 | \$0.00 | \$150.00 | \$150.00 |
| 0100-6520-0-5760-1110-580030-900-00 | \$0.00 | \$10.00 | \$10.00 |
| 0100-6520-0-5760-1110-580030-901-00 | \$0.00 | \$10.00 | \$10.00 |
| 0100-6520-0-5760-1110-580030-902-00 | \$0.00 | \$10.00 | \$10.00 |
| | | | 23310.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--LI | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|-----------------------|
| Expenses | | | |
| 0100-6520-0-5760-7210-731000-900-00 | \$0.00 | \$11,021.00 | \$11,021.00 |
| 0100-6520-0-5760-7210-731000-901-00 | \$0.00 | \$1,037.00 | \$1,037.00 |
| 0100-6520-0-5760-7210-731000-902-00 | \$0.00 | \$1,497.00 | \$1,497.00 |
| 0100-6536-0-5760-1110-110040-347-00 | \$0.00 | \$10,250.00 | \$10,250.00 |
| 0100-6536-0-5760-1110-310100-347-00 | \$0.00 | \$1,734.00 | \$1,734.00 |
| 0100-6536-0-5760-1110-330100-347-00 | \$0.00 | \$149.00 | \$149.00 |
| 0100-6536-0-5760-1110-350100-347-00 | \$0.00 | \$51.00 | \$51.00 |
| 0100-6536-0-5760-1110-360100-347-00 | \$0.00 | \$279.00 | \$279.00 |
| 0100-6536-0-5760-1110-370100-347-00 | \$0.00 | \$164.00 | \$164.00 |
| 0100-6536-0-5760-1110-580000-347-00 | \$0.00 | \$124,862.00 | \$124,862.00 |
| 0100-6536-0-5760-4000-220040-347-00 | \$0.00 | \$3,100.00 | \$3,100.00 |
| 0100-6536-0-5760-4000-320200-347-00 | \$0.00 | \$705.00 | \$705.00 |
| 0100-6536-0-5760-4000-330200-347-00 | \$0.00 | \$45.00 | \$45.00 |
| 0100-6536-0-5760-4000-350200-347-00 | \$0.00 | \$16.00 | \$16.00 |
| 0100-0000-0-8600-2110-530000-200-00 | \$0.00 | \$1,480.00 | \$1,480.00 |
| 0100-0000-0-8600-2110-560005-003-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-0000-0-8600-2110-560005-200-00 | \$0.00 | \$2,280.00 | \$2,280.00 |
| 0100-0000-0-8600-2110-571020-200-00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 0100-0000-0-8600-2110-571030-003-00 | \$0.00 | \$700.00 | \$700.00 |
| 0100-0000-0-8600-2110-571030-200-00 | \$0.00 | \$1,275.00 | \$1,275.00 |
| 0100-0000-0-8600-2110-580000-003-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-0000-0-8600-2110-590030-003-00 | \$0.00 | \$300.00 | \$300.00 |
| 0100-0000-0-8600-2120-130000-004-00 | \$0.00 | \$351,095.00 | \$351,095.00 |
| 0100-0000-0-8600-2120-240000-004-00 | \$0.00 | \$37,825.00 | \$37,825.00 |
| 0100-0000-0-8600-2120-310100-004-00 | \$0.00 | \$67,059.00 | \$67,059.00 |
| 0100-0000-0-8600-2120-320200-004-00 | \$0.00 | \$9,596.00 | \$9,596.00 |
| 0100-0000-0-8600-2120-330100-004-00 | \$0.00 | \$5,091.00 | \$5,091.00 |
| 0100-0000-0-8600-2120-330200-004-00 | \$0.00 | \$548.00 | \$548.00 |
| 0100-0000-0-8600-2120-340100-004-00 | \$0.00 | \$26,561.00 | \$26,561.00 |
| 0100-0000-0-8600-2120-340200-004-00 | \$0.00 | \$7,016.00 | \$7,016.00 |
| 0100-0000-0-8600-2120-350100-004-00 | \$0.00 | \$1,755.00 | \$1,755.00 |
| 0100-0000-0-8600-2120-350200-004-00 | \$0.00 | \$189.00 | \$189.00 |
| 0100-0000-0-8600-2120-360100-004-00 | \$0.00 | \$12,323.00 | \$12,323.00 |
| 0100-0000-0-8600-2120-360200-004-00 | \$0.00 | \$1,328.00 | \$1,328.00 |
| 0100-0000-0-8600-2120-370100-004-00 | \$0.00 | \$5,618.00 | \$5,618.00 |
| 0100-0000-0-8600-2120-370200-004-00 | \$0.00 | \$605.00 | \$605.00 |
| 0100-0000-0-8600-2120-430000-004-00 | \$0.00 | \$2,500.00 | \$2,500.00 |
| 0100-0000-0-8600-2120-430008-004-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-0000-0-8600-2120-520000-004-00 | \$0.00 | \$19,400.00 | \$19,400.00 |
| 0100-0000-0-8600-2120-520020-004-00 | \$0.00 | \$300.00 | \$300.00 |
| 0100-0000-0-8600-2120-520025-004-00 | \$0.00 | \$2,850.00 | \$2,850.00 |
| 0100-0000-0-8600-2120-530000-004-00 | \$0.00 | \$2,570.00 | \$2,570.00 |
| 0100-0000-0-8600-2120-560005-004-00 | \$0.00 | \$5,700.00 | \$5,700.00 |
| 0100-0000-0-8600-2120-571020-004-00 | \$0.00 | \$2,000.00 | \$2,400.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|-----------------------|
| Expenses | | | |
| 0100-0000-0-8600-2120-571030-004-00 | \$0.00 | \$1,675.00 | \$1,675.00 |
| 0100-0000-0-8600-2120-580000-004-00 | \$0.00 | \$2,500.00 | \$2,500.00 |
| 0100-0000-0-8600-2120-590000-004-00 | \$0.00 | \$912.24 | \$912.24 |
| 0100-0000-0-8600-3110-220000-302-00 | \$0.00 | \$66,432.00 | \$66,432.00 |
| 0100-0000-0-8600-3110-320200-302-00 | \$0.00 | \$16,854.00 | \$16,854.00 |
| 0100-0000-0-8600-3110-330200-302-00 | \$0.00 | \$963.00 | \$963.00 |
| 0100-0000-0-8600-3110-340200-302-00 | \$0.00 | \$8,018.00 | \$8,018.00 |
| 0100-0000-0-8600-3110-350200-302-00 | \$0.00 | \$332.00 | \$332.00 |
| 0100-0000-0-8600-3110-360200-302-00 | \$0.00 | \$2,332.00 | \$2,332.00 |
| 0100-0000-0-8600-3110-370200-302-00 | \$0.00 | \$1,063.00 | \$1,063.00 |
| 0100-0000-0-8600-3110-430000-302-00 | \$0.00 | \$750.00 | \$750.00 |
| 0100-0000-0-8600-3110-520020-302-00 | \$0.00 | \$750.00 | \$750.00 |
| 0100-0000-0-8600-3113-220000-302-00 | \$0.00 | \$29,388.00 | \$29,388.00 |
| 0100-0000-0-8600-3113-220040-302-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-0000-0-8600-3113-320200-302-00 | \$0.00 | \$7,583.00 | \$7,583.00 |
| 0100-0000-0-8600-3113-330200-302-00 | \$0.00 | \$458.00 | \$458.00 |
| 0100-0000-0-8600-3113-340200-302-00 | \$0.00 | \$8,419.00 | \$8,419.00 |
| 0100-0000-0-8600-3113-350200-302-00 | \$0.00 | \$158.00 | \$158.00 |
| 0100-0000-0-8600-3113-360200-302-00 | \$0.00 | \$1,096.00 | \$1,096.00 |
| 0100-0000-0-8600-3113-370200-302-00 | \$0.00 | \$478.00 | \$478.00 |
| 0100-0000-0-8600-3113-520000-302-00 | \$0.00 | \$70.00 | \$70.00 |
| 0100-0000-0-8600-3113-520020-302-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-0000-0-8600-3113-580000-302-00 | \$0.00 | \$35.00 | \$35.00 |
| 0100-0000-0-8600-3120-120000-302-00 | \$0.00 | \$105,765.00 | \$105,765.00 |
| 0100-0000-0-8600-3120-120040-302-00 | \$0.00 | \$700.00 | \$700.00 |
| 0100-0000-0-8600-3120-310100-302-00 | \$0.00 | \$20,335.00 | \$20,335.00 |
| 0100-0000-0-8600-3120-330100-302-00 | \$0.00 | \$1,544.00 | \$1,544.00 |
| 0100-0000-0-8600-3120-340100-302-00 | \$0.00 | \$13,966.00 | \$13,966.00 |
| 0100-0000-0-8600-3120-350100-302-00 | \$0.00 | \$532.00 | \$532.00 |
| 0100-0000-0-8600-3120-360100-302-00 | \$0.00 | \$3,737.00 | \$3,737.00 |
| 0100-0000-0-8600-3120-370100-302-00 | \$0.00 | \$1,703.00 | \$1,703.00 |
| 0100-0000-0-8600-3120-430000-302-00 | \$0.00 | \$495.00 | \$495.00 |
| 0100-6536-0-5760-4000-360200-347-00 | \$0.00 | \$84.00 | \$84.00 |
| 0100-6010-0-8600-2490-370200-286-27 | \$0.00 | \$337.00 | \$337.00 |
| 0100-6500-0-5760-1120-430000-504-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-6500-0-5760-1120-571030-504-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-6010-0-8600-2490-370200-286-29 | \$0.00 | \$1,432.00 | \$1,432.00 |
| 0100-6010-0-8600-2490-370200-286-64 | \$0.00 | \$915.00 | \$915.00 |
| 0100-6010-0-8600-2490-370200-286-70 | \$0.00 | \$828.00 | \$828.00 |
| 0100-6010-0-8600-2490-430000-286-20 | \$0.00 | \$12,133.29 | \$12,133.29 |
| 0100-6010-0-8600-2490-430000-286-22 | \$0.00 | \$2,239.83 | \$2,239.83 |
| 0100-6010-0-8600-2490-430000-286-27 | \$0.00 | \$12,204.42 | \$12,204.42 |
| 0100-6010-0-8600-2490-430000-286-29 | \$0.00 | \$8,104.45 | \$8,104.45 |
| 0100-6010-0-8600-2490-430000-286-64 | \$0.00 | \$284.28 | 235 284.28 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|--------------|
| Expenses | | | |
| 0100-6010-0-8600-2490-430000-286-70 | \$0.00 | \$25,079.90 | \$25,079.90 |
| 0100-6010-0-8600-2490-520000-286-20 | \$0.00 | \$1,700.00 | \$1,700.00 |
| 0100-6010-0-8600-2490-520000-286-22 | \$0.00 | \$1,700.00 | \$1,700.00 |
| 0100-6010-0-8600-2490-520000-286-27 | \$0.00 | \$1,700.00 | \$1,700.00 |
| 0100-6010-0-8600-2490-520000-286-29 | \$0.00 | \$1,700.00 | \$1,700.00 |
| 0100-6010-0-8600-2490-520000-286-64 | \$0.00 | \$1,700.00 | \$1,700.00 |
| 0100-6010-0-8600-2490-520000-286-70 | \$0.00 | \$1,700.00 | \$1,700.00 |
| 0100-6010-0-8600-2490-520020-286-20 | \$0.00 | \$150.00 | \$150.00 |
| 0100-6010-0-8600-2490-520020-286-22 | \$0.00 | \$150.00 | \$150.00 |
| 0100-6010-0-8600-2490-520020-286-27 | \$0.00 | \$150.00 | \$150.00 |
| 0100-6010-0-8600-2490-520020-286-29 | \$0.00 | \$150.00 | \$150.00 |
| 0100-6010-0-8600-2490-520020-286-64 | \$0.00 | \$150.00 | \$150.00 |
| 0100-6010-0-8600-2490-520020-286-70 | \$0.00 | \$150.00 | \$150.00 |
| 0100-6010-0-8600-2490-571030-286-20 | \$0.00 | \$340.00 | \$340.00 |
| 0100-6010-0-8600-2490-571030-286-22 | \$0.00 | \$335.00 | \$335.00 |
| 0100-6010-0-8600-2490-571030-286-27 | \$0.00 | \$315.00 | \$315.00 |
| 0100-6010-0-8600-2490-571030-286-29 | \$0.00 | \$330.00 | \$330.00 |
| 0100-6010-0-8600-2490-571030-286-64 | \$0.00 | \$320.00 | \$320.00 |
| 0100-6010-0-8600-2490-571030-286-70 | \$0.00 | \$310.00 | \$310.00 |
| 0100-6010-0-8600-2490-580000-286-20 | \$0.00 | \$4,584.00 | \$4,584.00 |
| 0100-6010-0-8600-2490-580000-286-22 | \$0.00 | \$4,584.00 | \$4,584.00 |
| 0100-6010-0-8600-2490-580000-286-27 | \$0.00 | \$3,084.00 | \$3,084.00 |
| 0100-6010-0-8600-2490-580000-286-29 | \$0.00 | \$6,584.00 | \$6,584.00 |
| 0100-6010-0-8600-2490-580000-286-64 | \$0.00 | \$6,584.00 | \$6,584.00 |
| 0100-6010-0-8600-2490-580000-286-70 | \$0.00 | \$8,084.00 | \$8,084.00 |
| 0100-6010-0-8600-7200-571000-286-20 | \$0.00 | \$107.00 | \$107.00 |
| 0100-6010-0-8600-7200-571000-286-22 | \$0.00 | \$84.00 | \$84.00 |
| 0100-6010-0-8600-7200-571000-286-27 | \$0.00 | \$67.00 | \$67.00 |
| 0100-6010-0-8600-7200-571000-286-29 | \$0.00 | \$91.00 | \$91.00 |
| 0100-6010-0-8600-7200-571000-286-64 | \$0.00 | \$61.00 | \$61.00 |
| 0100-6010-0-8600-7200-571000-286-70 | \$0.00 | \$45.00 | \$45.00 |
| 0100-6010-0-8600-7210-731000-286-20 | \$0.00 | \$5,765.00 | \$5,765.00 |
| 0100-6010-0-8600-7210-731000-286-22 | \$0.00 | \$4,808.00 | \$4,808.00 |
| 0100-6010-0-8600-7210-731000-286-27 | \$0.00 | \$2,474.00 | \$2,474.00 |
| 0100-6010-0-8600-7210-731000-286-29 | \$0.00 | \$6,811.00 | \$6,811.00 |
| 0100-6010-0-8600-7210-731000-286-64 | \$0.00 | \$4,360.00 | \$4,360.00 |
| 0100-6010-0-8600-7210-731000-286-70 | \$0.00 | \$6,139.00 | \$6,139.00 |
| 0100-6266-0-5760-1110-520000-347-00 | \$0.00 | \$150,108.60 | \$150,108.60 |
| 0100-6266-0-5760-1110-571065-347-00 | \$0.00 | \$17,500.00 | \$17,500.00 |
| 0100-6266-0-5760-7210-731000-347-00 | \$0.00 | \$13,442.21 | \$13,442.21 |
| 0100-6300-0-5760-1110-410000-347-00 | \$0.00 | \$10,000.00 | \$10,000.00 |
| 0100-6300-0-5760-1110-430000-347-00 | \$0.00 | \$100.00 | \$100.00 |
| 0100-6300-0-5760-1110-580000-347-00 | \$0.00 | \$1,500.00 | \$1,500.00 |
| 0100-6388-0-3800-4000-130000-877-00 | \$0.00 | \$41,256.00 | \$41,256.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--LI | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|----------------------|
| Expenses | | | |
| 0100-6388-0-3800-4000-240000-877-00 | \$0.00 | \$22,229.00 | \$22,229.00 |
| 0100-6388-0-3800-4000-310100-877-00 | \$0.00 | \$7,880.00 | \$7,880.00 |
| 0100-6388-0-3800-4000-320200-877-00 | \$0.00 | \$5,639.00 | \$5,639.00 |
| 0100-6388-0-3800-4000-330100-877-00 | \$0.00 | \$598.00 | \$598.00 |
| 0100-6388-0-3800-4000-330200-877-00 | \$0.00 | \$322.00 | \$322.00 |
| 0100-6388-0-3800-4000-340100-877-00 | \$0.00 | \$3,007.00 | \$3,007.00 |
| 0100-6388-0-3800-4000-340200-877-00 | \$0.00 | \$4,511.00 | \$4,511.00 |
| 0100-6388-0-3800-4000-350100-877-00 | \$0.00 | \$206.00 | \$206.00 |
| 0100-6388-0-3800-4000-350200-877-00 | \$0.00 | \$111.00 | \$111.00 |
| 0100-6388-0-3800-4000-360100-877-00 | \$0.00 | \$1,448.00 | \$1,448.00 |
| 0100-6388-0-3800-4000-360200-877-00 | \$0.00 | \$780.00 | \$780.00 |
| 0100-6388-0-3800-4000-370100-877-00 | \$0.00 | \$660.00 | \$660.00 |
| 0100-6388-0-3800-4000-370200-877-00 | \$0.00 | \$356.00 | \$356.00 |
| 0100-6388-0-3800-4000-430000-877-00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 0100-6388-0-3800-4000-440000-877-00 | \$0.00 | \$2,500.00 | \$2,500.00 |
| 0100-6388-0-3800-4000-510000-869-00 | \$0.00 | \$54,788.00 | \$54,788.00 |
| 0100-6388-0-3800-4000-510000-870-00 | \$0.00 | \$151,072.53 | \$151,072.53 |
| 0100-6388-0-3800-4000-510000-871-00 | \$0.00 | \$63,428.18 | \$63,428.18 |
| 0100-6388-0-3800-4000-510000-872-00 | \$0.00 | \$24,757.65 | \$24,757.65 |
| 0100-6388-0-3800-4000-510000-873-00 | \$0.00 | \$138,777.73 | \$138,777.73 |
| 0100-6388-0-3800-4000-510000-874-00 | \$0.00 | \$43,132.07 | \$43,132.07 |
| 0100-6388-0-3800-4000-510000-876-00 | \$0.00 | \$197,842.08 | \$197,842.08 |
| 0100-6388-0-3800-4000-510000-878-00 | \$0.00 | \$44,747.27 | \$44,747.27 |
| 0100-6388-0-3800-4000-520000-877-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-6388-0-3800-4000-520020-877-00 | \$0.00 | \$291.27 | \$291.27 |
| 0100-6388-0-3800-4000-571020-877-00 | \$0.00 | \$291.27 | \$291.27 |
| 0100-6388-0-3800-4000-580000-877-00 | \$0.00 | \$1,357.73 | \$1,357.73 |
| 0100-6388-0-3800-7210-731000-877-00 | \$0.00 | \$3,857.73 | \$3,857.73 |
| 0100-6500-0-5001-2100-430000-318-00 | \$0.00 | \$1,200.00 | \$1,200.00 |
| 0100-6500-0-5001-2100-520020-318-00 | \$0.00 | \$805.00 | \$805.00 |
| 0100-6500-0-5001-2100-560005-318-00 | \$0.00 | \$6,700.00 | \$6,700.00 |
| 0100-6500-0-5001-2100-571000-331-00 | \$0.00 | \$600.00 | \$600.00 |
| 0100-6500-0-5001-2100-571030-318-00 | \$0.00 | \$715.00 | \$715.00 |
| 0100-6500-0-5001-2100-571030-331-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-6500-0-5001-2100-590030-318-00 | \$0.00 | \$32.00 | \$32.00 |
| 0100-6500-0-5001-2200-130000-318-00 | \$0.00 | \$183,246.00 | \$183,246.00 |
| 0100-6500-0-5001-2200-310100-318-00 | \$0.00 | \$35,000.00 | \$35,000.00 |
| 0100-6500-0-5001-2200-330100-318-00 | \$0.00 | \$2,657.00 | \$2,657.00 |
| 0100-6500-0-5001-2200-340100-318-00 | \$0.00 | \$12,930.00 | \$12,930.00 |
| 0100-6500-0-5001-2200-350100-318-00 | \$0.00 | \$916.00 | \$916.00 |
| 0100-6500-0-5001-2200-360100-318-00 | \$0.00 | \$6,432.00 | \$6,432.00 |
| 0100-6500-0-5001-2200-370100-318-00 | \$0.00 | \$2,932.00 | \$2,932.00 |
| 0100-6500-0-5001-2200-430000-318-00 | \$0.00 | \$1,050.00 | \$1,050.00 |
| 0100-6500-0-5001-2200-520020-318-00 | \$0.00 | \$750.00 | 237 50.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|-----------------------|
| Expenses | | | |
| 0100-6500-0-5001-2200-530000-318-00 | \$0.00 | \$1,456.00 | \$1,456.00 |
| 0100-0000-0-8600-3120-520000-302-00 | \$0.00 | \$120.00 | \$120.00 |
| 0100-0000-0-8600-3120-520020-302-00 | \$0.00 | \$1,500.00 | \$1,500.00 |
| 0100-0000-0-8600-3120-571030-302-00 | \$0.00 | \$846.00 | \$846.00 |
| 0100-0000-0-8600-3120-580000-302-00 | \$0.00 | \$5.00 | \$5.00 |
| 0100-0000-0-8600-3130-290000-103-00 | \$0.00 | \$55,705.00 | \$55,705.00 |
| 0100-0000-0-8600-3130-320200-103-00 | \$0.00 | \$14,132.00 | \$14,132.00 |
| 0100-0000-0-8600-3130-330200-103-00 | \$0.00 | \$808.00 | \$808.00 |
| 0100-0000-0-8600-3130-340200-103-00 | \$0.00 | \$9,021.00 | \$9,021.00 |
| 0100-0000-0-8600-3130-350200-103-00 | \$0.00 | \$279.00 | \$279.00 |
| 0100-0000-0-8600-3130-360200-103-00 | \$0.00 | \$1,955.00 | \$1,955.00 |
| 0100-0000-0-8600-3130-370200-103-00 | \$0.00 | \$891.00 | \$891.00 |
| 0100-0000-0-8600-3130-430000-103-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-0000-0-8600-3130-520000-103-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-0000-0-8600-3130-520015-103-00 | \$0.00 | \$540.00 | \$540.00 |
| 0100-0000-0-8600-3130-560005-103-00 | \$0.00 | \$900.00 | \$900.00 |
| 0100-0000-0-8600-3130-571000-103-00 | \$0.00 | (\$1,200.00) | (\$1,200.00) |
| 0100-0000-0-8600-3130-571020-103-00 | \$0.00 | \$1,200.00 | \$1,200.00 |
| 0100-0000-0-8600-3130-571030-103-00 | \$0.00 | \$450.00 | \$450.00 |
| 0100-0000-0-8600-3141-120000-302-00 | \$0.00 | \$82,030.00 | \$82,030.00 |
| 0100-0000-0-8600-3141-310100-302-00 | \$0.00 | \$15,668.00 | \$15,668.00 |
| 0100-0000-0-8600-3141-330100-302-00 | \$0.00 | \$1,189.00 | \$1,189.00 |
| 0100-0000-0-8600-3141-340100-302-00 | \$0.00 | \$11,286.00 | \$11,286.00 |
| 0100-0000-0-8600-3141-350100-302-00 | \$0.00 | \$410.00 | \$410.00 |
| 0100-0000-0-8600-3141-360100-302-00 | \$0.00 | \$2,879.00 | \$2,879.00 |
| 0100-0000-0-8600-3141-370100-302-00 | \$0.00 | \$1,312.00 | \$1,312.00 |
| 0100-0000-0-8600-3141-430000-302-00 | \$0.00 | \$300.00 | \$300.00 |
| 0100-0000-0-8600-3141-520000-302-00 | \$0.00 | \$600.00 | \$600.00 |
| 0100-0000-0-8600-3141-520020-302-00 | \$0.00 | \$700.00 | \$700.00 |
| 0100-0000-0-8600-3141-571030-302-00 | \$0.00 | \$585.00 | \$585.00 |
| 0100-0000-0-8600-3900-520020-302-00 | \$0.00 | \$1,200.00 | \$1,200.00 |
| 0100-0000-0-8600-3900-571030-302-00 | \$0.00 | \$630.00 | \$630.00 |
| 0100-0000-0-8600-7200-240000-002-00 | \$0.00 | \$27,459.00 | \$27,459.00 |
| 0100-0000-0-8600-7200-310200-002-00 | \$0.00 | \$6,967.00 | \$6,967.00 |
| 0100-0000-0-8600-7200-330200-002-00 | \$0.00 | \$398.00 | \$398.00 |
| 0100-0000-0-8600-7200-340200-002-00 | \$0.00 | \$3,007.00 | \$3,007.00 |
| 0100-0000-0-8600-7200-350200-002-00 | \$0.00 | \$137.00 | \$137.00 |
| 0100-0000-0-8600-7200-360200-002-00 | \$0.00 | \$964.00 | \$964.00 |
| 0100-0000-0-8600-7200-370200-002-00 | \$0.00 | \$439.00 | \$439.00 |
| 0100-0000-0-8600-7200-430000-002-00 | \$0.00 | \$100.00 | \$100.00 |
| 0100-0000-0-8600-7200-520000-002-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-0000-0-8600-7200-571000-002-00 | \$0.00 | \$686.00 | \$686.00 |
| 0100-0000-0-8600-7200-571000-003-00 | \$0.00 | \$2,181.00 | \$2,181.00 |
| 0100-0000-0-8600-7200-571000-004-00 | \$0.00 | \$8,151.00 | \$8,151.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|------------------------|
| Expenses | | | |
| 0100-0000-0-8600-7200-571000-011-00 | \$0.00 | \$7,980.00 | \$7,980.00 |
| 0100-0000-0-8600-7200-571000-080-00 | \$0.00 | \$997.00 | \$997.00 |
| 0100-0000-0-8600-7200-571000-101-00 | \$0.00 | \$3,780.00 | \$3,780.00 |
| 0100-0000-0-8600-7200-571000-102-00 | \$0.00 | (\$242.00) | (\$242.00) |
| 0100-0000-0-8600-7200-571000-103-00 | \$0.00 | \$2,205.00 | \$2,205.00 |
| 0100-0000-0-8600-7200-571000-200-00 | \$0.00 | \$3,399.00 | \$3,399.00 |
| 0100-0000-0-8600-7200-571000-302-00 | \$0.00 | \$1,820.24 | \$1,820.24 |
| 0100-0000-0-8600-7200-571030-002-00 | \$0.00 | \$150.00 | \$150.00 |
| 0100-0000-0-8600-7390-230000-011-00 | \$0.00 | \$202,020.00 | \$202,020.00 |
| 0100-0000-0-8600-7390-240000-011-00 | \$0.00 | \$186,559.00 | \$186,559.00 |
| 0100-0000-0-8600-7390-320200-011-00 | \$0.00 | \$98,582.00 | \$98,582.00 |
| 0100-0000-0-8600-7390-330200-011-00 | \$0.00 | \$5,634.00 | \$5,634.00 |
| 0100-0000-0-8600-7390-340200-011-00 | \$0.00 | \$48,612.00 | \$48,612.00 |
| 0100-0000-0-8600-7390-350200-011-00 | \$0.00 | \$1,943.00 | \$1,943.00 |
| 0100-0000-0-8600-7390-360200-011-00 | \$0.00 | \$13,639.00 | \$13,639.00 |
| 0100-0000-0-8600-7390-370200-011-00 | \$0.00 | \$6,217.00 | \$6,217.00 |
| 0100-0000-0-8600-7390-430000-011-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-0000-0-8600-7390-520000-011-00 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 0100-0000-0-8600-7390-520020-011-00 | \$0.00 | \$300.00 | \$300.00 |
| 0100-6500-0-5001-2200-560000-318-00 | \$0.00 | \$80.00 | \$80.00 |
| 0100-6500-0-5001-2200-560005-318-00 | \$0.00 | \$800.00 | \$800.00 |
| 0100-6500-0-5001-2200-580000-318-00 | \$0.00 | \$3,000.00 | \$3,000.00 |
| 0100-6500-0-5001-2700-130000-331-00 | \$0.00 | \$84,125.00 | \$84,125.00 |
| 0100-6500-0-5001-2700-310100-331-00 | \$0.00 | \$16,068.00 | \$16,068.00 |
| 0100-6500-0-5001-2700-330100-331-00 | \$0.00 | \$1,220.00 | \$1,220.00 |
| 0100-6500-0-5001-2700-340100-331-00 | \$0.00 | \$5,012.00 | \$5,012.00 |
| 0100-6500-0-5001-2700-350100-331-00 | \$0.00 | \$421.00 | \$421.00 |
| 0100-6500-0-5001-2700-360100-331-00 | \$0.00 | \$2,953.00 | \$2,953.00 |
| 0100-6500-0-5001-2700-370100-331-00 | \$0.00 | \$1,346.00 | \$1,346.00 |
| 0100-6500-0-5001-2700-430000-331-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-6500-0-5001-2700-520000-331-00 | \$0.00 | \$1,340.00 | \$1,340.00 |
| 0100-6500-0-5001-2700-520020-331-00 | \$0.00 | \$335.00 | \$335.00 |
| 0100-6500-0-5001-2700-530000-331-00 | \$0.00 | \$600.00 | \$600.00 |
| 0100-6500-0-5001-2700-545000-331-00 | \$0.00 | \$1,065.00 | \$1,065.00 |
| 0100-6500-0-5001-2700-560000-318-00 | \$0.00 | \$901.00 | \$901.00 |
| 0100-6500-0-5001-2700-571000-331-00 | \$0.00 | \$600.00 | \$600.00 |
| 0100-6500-0-5001-2700-580000-318-00 | \$0.00 | \$68,500.00 | \$68,500.00 |
| 0100-6500-0-5001-2700-580010-331-00 | \$0.00 | \$31,136.00 | \$31,136.00 |
| 0100-6500-0-5001-2700-580010-331-01 | \$0.00 | \$37,500.00 | \$37,500.00 |
| 0100-6500-0-5001-2700-590000-331-00 | \$0.00 | \$228.00 | \$228.00 |
| 0100-6500-0-5001-8200-571000-318-00 | \$0.00 | \$3,605.00 | \$3,605.00 |
| 0100-6500-0-5001-8200-571000-331-00 | \$0.00 | \$838.00 | \$838.00 |
| 0100-6500-0-5060-2200-130000-321-00 | \$0.00 | \$175,126.00 | \$175,126.00 |
| 0100-6500-0-5060-2200-240000-318-00 | \$0.00 | \$68,162.00 | \$28,962.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--LI | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|-----------------------|
| Expenses | | | |
| 0100-6500-0-5060-2200-240000-321-00 | \$0.00 | \$64,071.00 | \$64,071.00 |
| 0100-6500-0-5060-2200-310100-321-00 | \$0.00 | \$33,449.00 | \$33,449.00 |
| 0100-6500-0-5060-2200-320200-318-00 | \$0.00 | \$17,293.00 | \$17,293.00 |
| 0100-6500-0-5060-2200-320200-321-00 | \$0.00 | \$16,255.00 | \$16,255.00 |
| 0100-6500-0-5060-2200-330100-321-00 | \$0.00 | \$2,539.00 | \$2,539.00 |
| 0100-6500-0-5060-2200-330200-318-00 | \$0.00 | \$988.00 | \$988.00 |
| 0100-6500-0-5060-2200-330200-321-00 | \$0.00 | \$929.00 | \$929.00 |
| 0100-6500-0-5060-2200-340100-321-00 | \$0.00 | \$11,627.00 | \$11,627.00 |
| 0100-6500-0-5060-2200-340200-318-00 | \$0.00 | \$10,023.00 | \$10,023.00 |
| 0100-6500-0-5060-2200-340200-321-00 | \$0.00 | \$7,016.00 | \$7,016.00 |
| 0100-6500-0-5060-2200-350100-321-00 | \$0.00 | \$876.00 | \$876.00 |
| 0100-6500-0-5060-2200-350200-318-00 | \$0.00 | \$341.00 | \$341.00 |
| 0100-6500-0-5060-2200-350200-321-00 | \$0.00 | \$320.00 | \$320.00 |
| 0100-6500-0-5060-2200-360100-321-00 | \$0.00 | \$6,147.00 | \$6,147.00 |
| 0100-6500-0-5060-2200-360200-318-00 | \$0.00 | \$2,392.00 | \$2,392.00 |
| 0100-6500-0-5060-2200-360200-321-00 | \$0.00 | \$2,249.00 | \$2,249.00 |
| 0100-6500-0-5060-2200-370100-321-00 | \$0.00 | \$2,802.00 | \$2,802.00 |
| 0100-6500-0-5060-2200-370200-318-00 | \$0.00 | \$1,091.00 | \$1,091.00 |
| 0100-6500-0-5060-2200-370200-321-00 | \$0.00 | \$1,025.00 | \$1,025.00 |
| 0100-6500-0-5060-2200-430000-321-00 | \$0.00 | \$5,500.00 | \$5,500.00 |
| 0100-6500-0-5060-2200-520020-321-00 | \$0.00 | \$600.00 | \$600.00 |
| 0100-6500-0-5060-2200-530000-321-00 | \$0.00 | \$1,344.42 | \$1,344.42 |
| 0100-6500-0-5060-2200-560005-321-00 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 0100-6500-0-5060-2200-571030-321-00 | \$0.00 | \$1,200.00 | \$1,200.00 |
| 0100-6500-0-5060-2200-580000-321-00 | \$0.00 | \$1,150.00 | \$1,150.00 |
| 0100-6500-0-5060-2200-590000-321-00 | \$0.00 | \$228.12 | \$228.12 |
| 0100-6500-0-5060-7210-731000-321-00 | \$0.00 | \$37,732.68 | \$37,732.68 |
| 0100-6500-0-5060-8200-571000-321-00 | \$0.00 | \$7,344.01 | \$7,344.01 |
| 0100-6500-0-5710-1110-571000-331-03 | \$0.00 | \$26,787.00 | \$26,787.00 |
| 0100-6500-0-5710-3120-120000-318-00 | \$0.00 | \$9,877.00 | \$9,877.00 |
| 0100-6500-0-5710-3120-310100-318-00 | \$0.00 | \$1,887.00 | \$1,887.00 |
| 0100-6500-0-5710-3120-330100-318-00 | \$0.00 | \$143.00 | \$143.00 |
| 0100-6500-0-5710-3120-340100-318-00 | \$0.00 | \$1,411.00 | \$1,411.00 |
| 0100-6500-0-5710-3120-350100-318-00 | \$0.00 | \$49.00 | \$49.00 |
| 0100-6500-0-5710-3120-360100-318-00 | \$0.00 | \$347.00 | \$347.00 |
| 0100-6500-0-5710-3120-370100-318-00 | \$0.00 | \$158.00 | \$158.00 |
| 0100-6500-0-5710-3120-430000-318-00 | \$0.00 | \$50.00 | \$50.00 |
| 0100-3385-0-5710-3141-360100-318-00 | \$0.00 | \$360.00 | \$360.00 |
| 0100-3385-0-5710-3141-370100-318-00 | \$0.00 | \$164.00 | \$164.00 |
| 0100-3385-0-5710-3141-520020-318-00 | \$0.00 | \$22.00 | \$22.00 |
| 0100-3385-0-5710-3141-571000-318-03 | \$0.00 | (\$3,369.00) | (\$3,369.00) |
| 0100-3385-0-5710-3141-571030-318-00 | \$0.00 | \$15.00 | \$15.00 |
| 0100-3385-0-5710-7210-731000-318-00 | \$0.00 | \$2,693.00 | \$2,693.00 |
| 0100-3385-0-5710-8200-571000-318-00 | \$0.00 | \$295.00 | 240 295.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|-------------|-----------------------|
| Expenses | | | |
| 0100-3395-0-5001-2100-580000-318-00 | \$0.00 | \$13,509.00 | \$13,509.00 |
| 0100-3395-0-5001-2100-580000-318-01 | \$0.00 | \$68,052.00 | \$68,052.00 |
| 0100-3395-0-5001-7210-731000-318-00 | \$0.00 | \$1,092.00 | \$1,092.00 |
| 0100-3395-0-5001-7210-731000-318-01 | \$0.00 | \$5,505.00 | \$5,505.00 |
| 0100-3410-0-4900-1000-290040-910-08 | \$0.00 | \$25,000.00 | \$25,000.00 |
| 0100-3410-0-4900-1000-330200-910-08 | \$0.00 | \$1,913.00 | \$1,913.00 |
| 0100-3410-0-4900-1000-360200-910-08 | \$0.00 | \$878.00 | \$878.00 |
| 0100-3410-0-4900-3110-290000-910-09 | \$0.00 | \$82,327.00 | \$82,327.00 |
| 0100-3410-0-4900-3110-290000-910-10 | \$0.00 | \$27,265.00 | \$27,265.00 |
| 0100-3410-0-4900-3110-320200-910-09 | \$0.00 | \$20,886.00 | \$20,886.00 |
| 0100-3410-0-4900-3110-320200-910-10 | \$0.00 | \$7,116.00 | \$7,116.00 |
| 0100-3410-0-4900-3110-330200-910-09 | \$0.00 | \$1,194.00 | \$1,194.00 |
| 0100-3410-0-4900-3110-330200-910-10 | \$0.00 | \$395.00 | \$395.00 |
| 0100-3410-0-4900-3110-340200-910-09 | \$0.00 | \$17,540.00 | \$17,540.00 |
| 0100-3410-0-4900-3110-340200-910-10 | \$0.00 | \$5,813.00 | \$5,813.00 |
| 0100-3410-0-4900-3110-350200-910-09 | \$0.00 | \$413.00 | \$413.00 |
| 0100-3410-0-4900-3110-350200-910-10 | \$0.00 | \$136.00 | \$136.00 |
| 0100-3410-0-4900-3110-360200-910-09 | \$0.00 | \$2,890.00 | \$2,890.00 |
| 0100-3410-0-4900-3110-360200-910-10 | \$0.00 | \$742.00 | \$742.00 |
| 0100-3410-0-4900-3110-370200-910-09 | \$0.00 | \$1,317.00 | \$1,317.00 |
| 0100-3410-0-4900-3110-370200-910-10 | \$0.00 | \$436.00 | \$436.00 |
| 0100-3410-0-4900-3110-430000-910-09 | \$0.00 | \$675.00 | \$675.00 |
| 0100-3410-0-4900-3110-430000-910-10 | \$0.00 | \$544.00 | \$544.00 |
| 0100-3410-0-4900-3110-520000-910-09 | \$0.00 | \$775.00 | \$775.00 |
| 0100-3410-0-4900-3110-571020-910-09 | \$0.00 | \$800.00 | \$800.00 |
| 0100-3410-0-4900-3110-571020-910-10 | \$0.00 | \$450.00 | \$450.00 |
| 0100-3410-0-4900-3110-580000-910-09 | \$0.00 | \$50.00 | \$50.00 |
| 0100-3410-0-4900-3110-580000-910-10 | \$0.00 | \$50.00 | \$50.00 |
| 0100-3410-0-4900-3110-580030-910-09 | \$0.00 | \$50.00 | \$50.00 |
| 0100-3410-0-4900-3110-580030-910-10 | \$0.00 | \$25.00 | \$25.00 |
| 0100-3410-0-4900-7210-731000-910-08 | \$0.00 | \$2,248.00 | \$2,248.00 |
| 0100-3410-0-4900-7210-731000-910-09 | \$0.00 | \$10,429.00 | \$10,429.00 |
| 0100-3410-0-4900-7210-731000-910-10 | \$0.00 | \$3,476.00 | \$3,476.00 |
| 0100-4035-0-3600-2140-571065-504-22 | \$0.00 | \$638.41 | \$638.41 |
| 0100-4035-0-3600-7210-731000-504-00 | \$0.00 | \$51.65 | \$51.65 |
| 0100-4035-0-5760-2140-571065-347-12 | \$0.00 | \$10,411.96 | \$10,411.96 |
| 0100-4035-0-5760-7210-731000-347-00 | \$0.00 | \$842.33 | \$842.33 |
| 0100-4204-0-8600-2150-130000-249-00 | \$0.00 | \$6,091.00 | \$6,091.00 |
| 0100-4204-0-8600-2150-310100-249-00 | \$0.00 | \$1,163.00 | \$1,163.00 |
| 0100-4204-0-8600-2150-330100-249-00 | \$0.00 | \$88.00 | \$88.00 |
| 0100-4204-0-8600-2150-340100-249-00 | \$0.00 | \$501.00 | \$501.00 |
| 0100-4204-0-8600-2150-350100-249-00 | \$0.00 | \$30.00 | \$30.00 |
| 0100-4204-0-8600-2150-360100-249-00 | \$0.00 | \$214.00 | \$214.00 |
| 0100-4204-0-8600-2150-370100-249-00 | \$0.00 | \$97.00 | 24 \$97.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|-------------|----------------------|
| Expenses | | | |
| 0100-4204-0-8600-2150-430000-249-00 | \$0.00 | \$320.00 | \$320.00 |
| 0100-4204-0-8600-2150-430008-249-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-4204-0-8600-2150-520000-249-00 | \$0.00 | \$3,800.00 | \$3,800.00 |
| 0100-4204-0-8600-2150-530000-249-00 | \$0.00 | \$675.00 | \$675.00 |
| 0100-7415-0-5001-2495-240000-318-00 | \$0.00 | \$3,396.60 | \$3,396.60 |
| 0100-7415-0-5730-1110-210000-331-00 | \$0.00 | \$2,728.00 | \$2,728.00 |
| 0100-7415-0-5730-3145-220000-331-00 | \$0.00 | \$9,629.29 | \$9,629.29 |
| 0100-7415-0-5760-1130-210000-320-00 | \$0.00 | \$4,400.00 | \$4,400.00 |
| 0100-7415-0-5760-1132-210000-318-00 | \$0.00 | \$121.61 | \$121.61 |
| 0100-7415-0-5760-1132-210000-320-00 | \$0.00 | \$2,587.39 | \$2,587.39 |
| 0100-7415-0-5760-1193-210000-318-00 | \$0.00 | \$3,300.00 | \$3,300.00 |
| 0100-7415-0-5760-3110-220000-331-00 | \$0.00 | \$3,300.00 | \$3,300.00 |
| 0100-7415-0-5760-3113-220000-302-00 | \$0.00 | \$90.46 | \$90.46 |
| 0100-7415-0-5760-3113-220000-331-00 | \$0.00 | \$603.09 | \$603.09 |
| 0100-7415-0-5760-3113-220000-351-00 | \$0.00 | \$603.09 | \$603.09 |
| 0100-7415-0-5760-3142-220000-331-00 | \$0.00 | \$10,208.00 | \$10,208.00 |
| 0100-7415-0-5760-3143-220000-318-00 | \$0.00 | \$3,300.00 | \$3,300.00 |
| 0100-7415-0-5760-3144-220000-318-00 | \$0.00 | \$2,596.00 | \$2,596.00 |
| 0100-7415-0-5760-3145-220000-331-00 | \$0.00 | \$54,192.49 | \$54,192.49 |
| 0100-7415-0-5760-3145-220000-381-00 | \$0.00 | \$7,251.86 | \$7,251.86 |
| 0100-7415-0-5760-3151-220000-318-00 | \$0.00 | \$4,631.00 | \$4,631.00 |
| 0100-7415-0-8500-5000-210000-006-00 | \$0.00 | \$4,464.90 | \$4,464.90 |
| 0100-7415-0-8600-2490-220000-286-20 | \$0.00 | \$1,330.45 | \$1,330.45 |
| 0100-7415-0-8600-2490-220000-286-22 | \$0.00 | \$2,739.00 | \$2,739.00 |
| 0100-7415-0-8600-2490-220000-286-29 | \$0.00 | \$3,740.00 | \$3,740.00 |
| 0100-7415-0-8600-2490-220000-286-64 | \$0.00 | \$1,617.00 | \$1,617.00 |
| 0100-7415-0-8600-2490-220000-286-70 | \$0.00 | \$825.00 | \$825.00 |
| 0100-7415-0-8600-2490-290000-286-22 | \$0.00 | \$1,111.00 | \$1,111.00 |
| 0100-7415-0-8600-2490-290000-286-27 | \$0.00 | \$2,149.84 | \$2,149.84 |
| 0100-7415-0-8600-2490-290000-286-64 | \$0.00 | \$852.39 | \$852.39 |
| 0100-7415-0-8600-3113-220000-302-00 | \$0.00 | \$1,718.79 | \$1,718.79 |
| 0100-7422-0-0000-7210-731000-347-00 | \$0.00 | \$6,865.47 | \$6,865.47 |
| 0100-7422-0-0000-7210-731000-504-00 | \$0.00 | \$2,633.78 | \$2,633.78 |
| 0100-7422-0-1110-3151-220000-347-00 | \$0.00 | \$47,618.00 | \$47,618.00 |
| 0100-7422-0-1110-3151-320200-347-00 | \$0.00 | \$12,081.00 | \$12,081.00 |
| 0100-7422-0-1110-3151-330200-347-00 | \$0.00 | \$690.00 | \$690.00 |
| 0100-7422-0-1110-3151-340200-347-00 | \$0.00 | \$11,627.00 | \$11,627.00 |
| 0100-7422-0-1110-3151-350200-347-00 | \$0.00 | \$238.00 | \$238.00 |
| 0100-7422-0-1110-3151-360200-347-00 | \$0.00 | \$1,671.00 | \$1,671.00 |
| 0100-7422-0-1110-3151-370200-347-00 | \$0.00 | \$762.00 | \$762.00 |
| 0100-7422-0-1110-3151-520020-347-00 | \$0.00 | \$10,176.73 | \$10,176.73 |
| 0100-7422-0-3600-1000-210000-504-00 | \$0.00 | \$23,462.00 | \$23,462.00 |
| 0100-7422-0-3600-1000-320200-504-00 | \$0.00 | \$6,124.00 | \$6,124.00 |
| 0100-7422-0-3600-1000-330200-504-00 | \$0.00 | \$340.00 | 242 40.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|-------------|----------------------|
| Expenses | | | |
| 0100-7422-0-3600-1000-350200-504-00 | \$0.00 | \$117.00 | \$117.00 |
| 0100-7422-0-3600-1000-360200-504-00 | \$0.00 | \$638.00 | \$638.00 |
| 0100-7422-0-3600-1000-370200-504-00 | \$0.00 | \$375.00 | \$375.00 |
| 0100-7422-0-3600-1000-430000-504-00 | \$0.00 | \$300.00 | \$300.00 |
| 0100-7422-0-3600-1000-440000-504-00 | \$0.00 | \$1,200.00 | \$1,200.00 |
| 0100-7430-0-3600-1000-110000-504-00 | \$0.00 | \$82,272.00 | \$82,272.00 |
| 0100-7430-0-3600-1000-110010-504-00 | \$0.00 | \$2,440.00 | \$2,440.00 |
| 0100-7430-0-3600-1000-310100-504-00 | \$0.00 | \$15,714.00 | \$15,714.00 |
| 0100-7430-0-3600-1000-330100-504-00 | \$0.00 | \$1,193.00 | \$1,193.00 |
| 0100-7430-0-3600-1000-340100-504-00 | \$0.00 | \$12,132.00 | \$12,132.00 |
| 0100-7430-0-3600-1000-350100-504-00 | \$0.00 | \$411.00 | \$411.00 |
| 0100-7430-0-3600-1000-360100-504-00 | \$0.00 | \$2,238.00 | \$2,238.00 |
| 0100-7430-0-3600-1000-370100-504-00 | \$0.00 | \$1,316.00 | \$1,316.00 |
| 0100-7430-0-3600-1000-430000-504-00 | \$0.00 | \$516.00 | \$516.00 |
| 0100-7430-0-3600-1000-571030-504-00 | \$0.00 | \$430.00 | \$430.00 |
| 0100-7430-0-3600-7210-731000-504-00 | \$0.00 | \$9,600.00 | \$9,600.00 |
| 0100-7690-0-0000-7150-310100-000-00 | \$0.00 | \$21,128.00 | \$21,128.00 |
| 0100-7690-0-0000-7400-310100-000-00 | \$0.00 | \$14,075.00 | \$14,075.00 |
| 0100-7690-0-3600-1000-310100-000-00 | \$0.00 | \$26,652.00 | \$26,652.00 |
| 0100-7690-0-3600-2700-310100-000-00 | \$0.00 | \$5,331.00 | \$5,331.00 |
| 0100-7690-0-3600-3110-310100-000-00 | \$0.00 | \$9,365.00 | \$9,365.00 |
| 0100-6500-0-5760-3113-220040-351-00 | \$0.00 | \$4,880.00 | \$4,880.00 |
| 0100-6500-0-5760-3113-220040-381-00 | \$0.00 | \$7,000.00 | \$7,000.00 |
| 0100-6500-0-5760-3113-320200-319-00 | \$0.00 | \$3,806.00 | \$3,806.00 |
| 0100-6500-0-5760-3113-320200-331-00 | \$0.00 | \$55,308.00 | \$55,308.00 |
| 0100-6500-0-5760-3113-320200-351-00 | \$0.00 | \$34,540.00 | \$34,540.00 |
| 0100-6500-0-5760-3113-320200-381-00 | \$0.00 | \$66,178.00 | \$66,178.00 |
| 0100-6500-0-5760-3113-330200-319-00 | \$0.00 | \$218.00 | \$218.00 |
| 0100-6500-0-5760-3113-330200-331-00 | \$0.00 | \$3,170.00 | \$3,170.00 |
| 0100-6500-0-5760-3113-330200-351-00 | \$0.00 | \$1,983.00 | \$1,983.00 |
| 0100-6500-0-5760-3113-330200-381-00 | \$0.00 | \$3,782.00 | \$3,782.00 |
| 0100-6500-0-5760-3113-340200-331-00 | \$0.00 | \$27,062.00 | \$27,062.00 |
| 0100-6500-0-5760-3113-340200-351-00 | \$0.00 | \$14,032.00 | \$14,032.00 |
| 0100-6500-0-5760-3113-340200-381-00 | \$0.00 | \$75,173.00 | \$75,173.00 |
| 0100-6500-0-5760-3113-350200-319-00 | \$0.00 | \$75.00 | \$75.00 |
| 0100-6500-0-5760-3113-350200-331-00 | \$0.00 | \$1,093.00 | \$1,093.00 |
| 0100-6500-0-5760-3113-350200-351-00 | \$0.00 | \$684.00 | \$684.00 |
| 0100-6500-0-5760-3113-350200-381-00 | \$0.00 | \$1,304.00 | \$1,304.00 |
| 0100-6500-0-5760-3113-360200-319-00 | \$0.00 | \$527.00 | \$527.00 |
| 0100-6500-0-5760-3113-360200-331-00 | \$0.00 | \$7,668.00 | \$7,668.00 |
| 0100-6500-0-5760-3113-360200-351-00 | \$0.00 | \$4,795.00 | \$4,795.00 |
| 0100-6500-0-5760-3113-360200-381-00 | \$0.00 | \$9,156.00 | \$9,156.00 |
| 0100-6500-0-5760-3113-370200-319-00 | \$0.00 | \$240.00 | \$240.00 |
| 0100-6500-0-5760-3113-370200-331-00 | \$0.00 | \$3,488.00 | 24,388.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|-----------------------|
| Expenses | | | |
| 0100-6500-0-5760-3113-370200-351-00 | \$0.00 | \$2,178.00 | \$2,178.00 |
| 0100-6500-0-5760-3113-370200-381-00 | \$0.00 | \$4,174.00 | \$4,174.00 |
| 0100-6500-0-5760-3113-430000-331-00 | \$0.00 | \$900.00 | \$900.00 |
| 0100-6500-0-5760-3113-430000-351-00 | \$0.00 | \$600.00 | \$600.00 |
| 0100-6500-0-5760-3113-520000-351-00 | \$0.00 | \$454.00 | \$454.00 |
| 0100-6500-0-5760-3113-520020-331-00 | \$0.00 | \$502.00 | \$502.00 |
| 0100-6500-0-5760-3113-520020-351-00 | \$0.00 | \$4,375.00 | \$4,375.00 |
| 0100-6500-0-5760-3113-520020-381-00 | \$0.00 | \$40.00 | \$40.00 |
| 0100-6500-0-5760-3113-571030-351-00 | \$0.00 | \$310.00 | \$310.00 |
| 0100-6500-0-5760-3113-580000-351-00 | \$0.00 | \$1,250.00 | \$1,250.00 |
| 0100-6500-0-5760-3113-580000-381-00 | \$0.00 | \$165.00 | \$165.00 |
| 0100-6500-0-5760-3120-120000-318-00 | \$0.00 | \$301,756.00 | \$301,756.00 |
| 0100-6500-0-5760-3120-120000-319-00 | \$0.00 | \$23,000.00 | \$23,000.00 |
| 0100-6500-0-5760-3120-120000-331-00 | \$0.00 | \$38,460.00 | \$38,460.00 |
| 0100-6500-0-5760-3120-120000-351-00 | \$0.00 | \$166,523.00 | \$166,523.00 |
| 0100-6500-0-5760-3120-310100-318-00 | \$0.00 | \$57,635.00 | \$57,635.00 |
| 0100-6500-0-5760-3120-310100-319-00 | \$0.00 | \$4,393.00 | \$4,393.00 |
| 0100-6500-0-5760-3120-310100-331-00 | \$0.00 | \$7,346.00 | \$7,346.00 |
| 0100-6500-0-5760-3120-310100-351-00 | \$0.00 | \$31,806.00 | \$31,806.00 |
| 0100-6500-0-5760-3120-330100-318-00 | \$0.00 | \$4,375.00 | \$4,375.00 |
| 0100-6500-0-5760-3120-330100-319-00 | \$0.00 | \$334.00 | \$334.00 |
| 0100-6500-0-5760-3120-330100-331-00 | \$0.00 | \$558.00 | \$558.00 |
| 0100-6500-0-5760-3120-330100-351-00 | \$0.00 | \$2,415.00 | \$2,415.00 |
| 0100-6500-0-5760-3120-340100-318-00 | \$0.00 | \$40,910.00 | \$40,910.00 |
| 0100-6500-0-5760-3120-340100-331-00 | \$0.00 | \$5,079.00 | \$5,079.00 |
| 0100-6500-0-5760-3120-340100-351-00 | \$0.00 | \$21,725.00 | \$21,725.00 |
| 0100-6500-0-5760-3120-350100-318-00 | \$0.00 | \$1,509.00 | \$1,509.00 |
| 0100-6500-0-5760-3120-350100-319-00 | \$0.00 | \$115.00 | \$115.00 |
| 0100-6500-0-5760-3120-350100-331-00 | \$0.00 | \$192.00 | \$192.00 |
| 0100-6500-0-5760-3120-350100-351-00 | \$0.00 | \$833.00 | \$833.00 |
| 0100-6500-0-5760-3120-360100-318-00 | \$0.00 | \$10,592.00 | \$10,592.00 |
| 0100-6500-0-5760-3120-360100-319-00 | \$0.00 | \$807.00 | \$807.00 |
| 0100-6500-0-5760-3120-360100-331-00 | \$0.00 | \$1,350.00 | \$1,350.00 |
| 0100-6500-0-5760-3120-360100-351-00 | \$0.00 | \$5,845.00 | \$5,845.00 |
| 0100-6500-0-5760-3120-370100-318-00 | \$0.00 | \$4,828.00 | \$4,828.00 |
| 0100-6500-0-5760-3120-370100-319-00 | \$0.00 | \$368.00 | \$368.00 |
| 0100-6500-0-5760-3120-370100-331-00 | \$0.00 | \$615.00 | \$615.00 |
| 0100-6500-0-5760-3120-370100-351-00 | \$0.00 | \$2,664.00 | \$2,664.00 |
| 0100-6500-0-5760-3120-430000-318-00 | \$0.00 | \$1,300.00 | \$1,300.00 |
| 0100-6500-0-5760-3120-430000-331-00 | \$0.00 | \$82.00 | \$82.00 |
| 0100-6500-0-5760-3120-430000-351-00 | \$0.00 | \$8,558.00 | \$8,558.00 |
| 0100-6500-0-5760-3120-520000-351-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-6500-0-5760-3120-520020-318-00 | \$0.00 | \$970.00 | \$970.00 |
| 0100-6500-0-5760-3120-520020-331-00 | \$0.00 | \$200.00 | 244 200.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|----------------------|
| Expenses | | | |
| 0100-6500-0-5760-3120-520020-351-00 | \$0.00 | \$625.00 | \$625.00 |
| 0100-6500-0-5760-3120-530000-331-00 | \$0.00 | \$21.00 | \$21.00 |
| 0100-6500-0-5760-3120-571000-331-03 | \$0.00 | \$4,218.43 | \$4,218.43 |
| 0100-6500-0-5760-3120-571030-318-00 | \$0.00 | \$360.00 | \$360.00 |
| 0100-6500-0-5760-3120-571030-351-00 | \$0.00 | \$770.00 | \$770.00 |
| 0100-6500-0-5760-3120-580000-318-00 | \$0.00 | \$21.00 | \$21.00 |
| 0100-6500-0-5760-3120-580000-351-00 | \$0.00 | \$900.00 | \$900.00 |
| 0100-6500-0-5760-3141-120000-318-00 | \$0.00 | \$20,507.00 | \$20,507.00 |
| 0100-6500-0-5760-3141-120000-319-00 | \$0.00 | \$15,000.00 | \$15,000.00 |
| 0100-6500-0-5760-3141-120000-331-00 | \$0.00 | \$102,537.00 | \$102,537.00 |
| 0100-6500-0-5760-3141-310100-318-00 | \$0.00 | \$3,917.00 | \$3,917.00 |
| 0100-6500-0-5760-3141-310100-319-00 | \$0.00 | \$2,865.00 | \$2,865.00 |
| 0100-6500-0-5760-3141-310100-331-00 | \$0.00 | \$19,585.00 | \$19,585.00 |
| 0100-6500-0-5760-3141-330100-318-00 | \$0.00 | \$297.00 | \$297.00 |
| 0100-6500-0-5760-3141-330100-319-00 | \$0.00 | \$218.00 | \$218.00 |
| 0100-6500-0-5760-3141-330100-331-00 | \$0.00 | \$1,487.00 | \$1,487.00 |
| 0100-6500-0-5760-3141-340100-318-00 | \$0.00 | \$2,821.00 | \$2,821.00 |
| 0100-6500-0-5760-3141-340100-331-00 | \$0.00 | \$14,107.00 | \$14,107.00 |
| 0100-6500-0-5760-3141-350100-318-00 | \$0.00 | \$103.00 | \$103.00 |
| 0100-6500-0-5760-3141-350100-319-00 | \$0.00 | \$75.00 | \$75.00 |
| 0100-6500-0-5760-3141-350100-331-00 | \$0.00 | \$513.00 | \$513.00 |
| 0100-6500-0-5760-3141-360100-318-00 | \$0.00 | \$720.00 | \$720.00 |
| 0100-6500-0-5760-3141-360100-319-00 | \$0.00 | \$527.00 | \$527.00 |
| 0100-6500-0-5760-3141-360100-331-00 | \$0.00 | \$3,599.00 | \$3,599.00 |
| 0100-6500-0-5760-3141-370100-318-00 | \$0.00 | \$328.00 | \$328.00 |
| 0100-6500-0-5760-3141-370100-319-00 | \$0.00 | \$240.00 | \$240.00 |
| 0100-6500-0-5760-3141-370100-331-00 | \$0.00 | \$1,641.00 | \$1,641.00 |
| 0100-6500-0-5760-3141-430000-318-00 | \$0.00 | \$1,200.00 | \$1,200.00 |
| 0100-6500-0-5760-3141-520020-318-00 | \$0.00 | \$1,675.00 | \$1,675.00 |
| 0100-6500-0-5760-3141-560000-331-01 | \$0.00 | \$500.00 | \$500.00 |
| 0100-6500-0-5760-3141-571030-318-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-6500-0-5760-3141-580000-318-00 | \$0.00 | \$90.00 | \$90.00 |
| 0100-6500-0-5760-3142-220000-331-00 | \$0.00 | \$207,140.00 | \$207,140.00 |
| 0100-6500-0-5760-3142-220010-332-00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 0100-6500-0-5760-3142-220040-331-00 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 0100-6500-0-5760-3142-320200-331-00 | \$0.00 | \$53,820.00 | \$53,820.00 |
| 0100-6500-0-5760-3142-320200-332-00 | \$0.00 | \$507.00 | \$507.00 |
| 0100-6500-0-5760-3142-330200-331-00 | \$0.00 | \$3,224.00 | \$3,224.00 |
| 0100-6500-0-5760-3142-330200-332-00 | \$0.00 | \$29.00 | \$29.00 |
| 0100-6500-0-5760-3142-340200-331-00 | \$0.00 | \$50,115.00 | \$50,115.00 |
| 0100-6500-0-5760-3142-350200-331-00 | \$0.00 | \$1,111.00 | \$1,111.00 |
| 0100-6500-0-5760-3142-350200-332-00 | \$0.00 | \$10.00 | \$10.00 |
| 0100-6500-0-5760-3142-360200-331-00 | \$0.00 | \$7,724.00 | \$7,724.00 |
| 0100-6500-0-5760-3142-360200-332-00 | \$0.00 | \$70.00 | 245 70.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|----------------------|
| Expenses | | | |
| 0100-6500-0-5760-3142-370200-331-00 | \$0.00 | \$3,394.00 | \$3,394.00 |
| 0100-6500-0-5760-3142-370200-332-00 | \$0.00 | \$32.00 | \$32.00 |
| 0100-6500-0-5760-3142-520020-318-00 | \$0.00 | \$804.00 | \$804.00 |
| 0100-6500-0-5760-3142-571030-331-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-6500-0-5760-3142-580000-331-00 | \$0.00 | \$55.00 | \$55.00 |
| 0100-6500-0-5760-3143-220000-318-00 | \$0.00 | \$406,091.00 | \$406,091.00 |
| 0100-6500-0-5760-3143-220000-319-00 | \$0.00 | \$1,400.00 | \$1,400.00 |
| 0100-6500-0-5760-3143-220040-318-00 | \$0.00 | \$300.00 | \$300.00 |
| 0100-6500-0-5760-3143-320200-318-00 | \$0.00 | \$103,101.00 | \$103,101.00 |
| 0100-6500-0-5760-3143-320200-319-00 | \$0.00 | \$355.00 | \$355.00 |
| 0100-6500-0-5760-3143-330200-318-00 | \$0.00 | \$5,941.00 | \$5,941.00 |
| 0100-7690-0-3800-4000-310100-000-00 | \$0.00 | \$2,342.00 | \$2,342.00 |
| 0100-7690-0-5001-2100-310100-000-00 | \$0.00 | \$12,013.00 | \$12,013.00 |
| 0100-7690-0-5001-2200-310100-000-00 | \$0.00 | \$10,737.00 | \$10,737.00 |
| 0100-7690-0-5001-2700-310100-000-00 | \$0.00 | \$12,756.00 | \$12,756.00 |
| 0100-7690-0-5060-2100-310100-000-00 | \$0.00 | \$3,828.00 | \$3,828.00 |
| 0100-7690-0-5060-2200-310100-000-00 | \$0.00 | \$13,893.00 | \$13,893.00 |
| 0100-7690-0-5710-1110-310100-000-00 | \$0.00 | \$3,934.00 | \$3,934.00 |
| 0100-7690-0-5710-1110-310200-000-00 | \$0.00 | \$5,222.00 | \$5,222.00 |
| 0100-7690-0-5710-2100-310100-000-00 | \$0.00 | \$281.00 | \$281.00 |
| 0100-7690-0-5710-2200-310100-000-00 | \$0.00 | \$414.00 | \$414.00 |
| 0100-7690-0-5710-3120-310100-000-00 | \$0.00 | \$17,108.00 | \$17,108.00 |
| 0100-7690-0-5710-3140-310100-000-00 | \$0.00 | \$990.00 | \$990.00 |
| 0100-7690-0-5710-3150-310200-000-00 | \$0.00 | \$3,735.00 | \$3,735.00 |
| 0100-7690-0-5730-1110-310100-000-00 | \$0.00 | \$44,216.00 | \$44,216.00 |
| 0100-7690-0-5730-3120-310100-000-00 | \$0.00 | \$11,044.00 | \$11,044.00 |
| 0100-7690-0-5730-3140-310100-000-00 | \$0.00 | \$8,914.00 | \$8,914.00 |
| 0100-7690-0-5730-3140-310200-000-00 | \$0.00 | \$19.00 | \$19.00 |
| 0100-7690-0-5760-1110-310100-000-00 | \$0.00 | \$252,523.00 | \$252,523.00 |
| 0100-7690-0-5760-1120-310100-000-00 | \$0.00 | \$4,112.00 | \$4,112.00 |
| 0100-7690-0-5760-1130-310100-000-00 | \$0.00 | \$9,034.00 | \$9,034.00 |
| 0100-7690-0-5760-1190-310100-000-00 | \$0.00 | \$29,730.00 | \$29,730.00 |
| 0100-7690-0-5760-2100-310100-000-00 | \$0.00 | \$46,109.00 | \$46,109.00 |
| 0100-7690-0-5760-2700-310100-000-00 | \$0.00 | \$32,804.00 | \$32,804.00 |
| 0100-7690-0-5760-3120-310100-000-00 | \$0.00 | \$40,497.00 | \$40,497.00 |
| 0100-7690-0-5760-3140-310100-000-00 | \$0.00 | \$13,136.00 | \$13,136.00 |
| 0100-7690-0-5760-3140-310200-000-00 | \$0.00 | \$12,978.00 | \$12,978.00 |
| 0100-7690-0-5760-3150-310100-000-00 | \$0.00 | \$30,400.00 | \$30,400.00 |
| 0100-7690-0-5760-3150-310200-000-00 | \$0.00 | \$55,123.00 | \$55,123.00 |
| 0100-7690-0-6000-1000-310100-000-00 | \$0.00 | \$20,894.00 | \$20,894.00 |
| 0100-7690-0-6000-2110-310100-000-00 | \$0.00 | \$57.00 | \$57.00 |
| 0100-7690-0-6000-2700-310100-000-00 | \$0.00 | \$6,979.00 | \$6,979.00 |
| 0100-7690-0-7110-2130-310100-000-00 | \$0.00 | \$5,292.00 | \$5,292.00 |
| 0100-7690-0-8500-5000-310100-000-00 | \$0.00 | \$3,124.00 | 246 24.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--LI | Revised | Adjustments | Proposed |
|-------------------------------------|---------|-------------|-------------|
| Expenses | | | |
| 0100-7690-0-8500-5000-310200-000-00 | \$0.00 | \$3,610.00 | \$3,610.00 |
| 0100-7690-0-8600-2100-310100-000-00 | \$0.00 | \$31,497.00 | \$31,497.00 |
| 0100-7690-0-8600-2110-310100-000-00 | \$0.00 | \$23,867.00 | \$23,867.00 |
| 0100-7690-0-8600-2120-310100-000-00 | \$0.00 | \$22,973.00 | \$22,973.00 |
| 0100-7690-0-8600-2130-310100-000-00 | \$0.00 | \$4,438.00 | \$4,438.00 |
| 0100-7690-0-8600-2150-310100-000-00 | \$0.00 | \$474.00 | \$474.00 |
| 0100-7690-0-8600-2420-310100-000-00 | \$0.00 | \$2,566.00 | \$2,566.00 |
| 0100-7690-0-8600-2490-310100-000-00 | \$0.00 | \$67,056.00 | \$67,056.00 |
| 0100-7690-0-8600-2490-310200-000-00 | \$0.00 | \$4,431.00 | \$4,431.00 |
| 0100-7690-0-8600-2700-310100-000-00 | \$0.00 | \$3,209.00 | \$3,209.00 |
| 0100-7690-0-8600-3120-310100-000-00 | \$0.00 | \$10,022.00 | \$10,022.00 |
| 0100-7690-0-8600-3140-310100-000-00 | \$0.00 | \$7,940.00 | \$7,940.00 |
| 0100-7690-0-8600-3150-310100-000-00 | \$0.00 | \$21,009.00 | \$21,009.00 |
| 0100-7690-0-8600-3150-310200-000-00 | \$0.00 | \$10,664.00 | \$10,664.00 |
| 0100-7690-0-8600-7430-310100-000-00 | \$0.00 | \$1,656.00 | \$1,656.00 |
| 0100-7690-0-8600-7490-310100-000-00 | \$0.00 | \$828.00 | \$828.00 |
| 0100-7690-0-8600-7600-310100-000-00 | \$0.00 | \$2,203.00 | \$2,203.00 |
| 0100-8150-0-0000-7210-731000-013-00 | \$0.00 | \$23,893.90 | \$23,893.90 |
| 0100-8150-0-0000-8110-230000-013-00 | \$0.00 | \$87,464.00 | \$87,464.00 |
| 0100-8150-0-0000-8110-320200-013-00 | \$0.00 | \$22,190.00 | \$22,190.00 |
| 0100-8150-0-0000-8110-330200-013-00 | \$0.00 | \$1,268.00 | \$1,268.00 |
| 0100-8150-0-0000-8110-340200-013-00 | \$0.00 | \$10,023.00 | \$10,023.00 |
| 0100-8150-0-0000-8110-350200-013-00 | \$0.00 | \$437.00 | \$437.00 |
| 0100-8150-0-0000-8110-360200-013-00 | \$0.00 | \$3,070.00 | \$3,070.00 |
| 0100-8150-0-0000-8110-370200-013-00 | \$0.00 | \$1,399.00 | \$1,399.00 |
| 0100-8150-0-0000-8110-430000-013-00 | \$0.00 | \$25,000.00 | \$25,000.00 |
| 0100-8150-0-0000-8110-430000-013-11 | \$0.00 | \$8,000.00 | \$8,000.00 |
| 0100-8150-0-0000-8110-440000-013-00 | \$0.00 | \$3,000.00 | \$3,000.00 |
| 0100-8150-0-0000-8110-520000-013-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-8150-0-0000-8110-560000-013-00 | \$0.00 | \$50,000.00 | \$50,000.00 |
| 0100-6010-0-8600-2490-310100-286-27 | \$0.00 | \$621.00 | \$621.00 |
| 0100-6010-0-8600-2490-310100-286-29 | \$0.00 | \$621.00 | \$621.00 |
| 0100-6010-0-8600-2490-310100-286-64 | \$0.00 | \$414.00 | \$414.00 |
| 0100-6010-0-8600-2490-310100-286-70 | \$0.00 | \$414.00 | \$414.00 |
| 0100-6010-0-8600-2490-320200-286-20 | \$0.00 | \$13,704.00 | \$13,704.00 |
| 0100-6010-0-8600-2490-320200-286-22 | \$0.00 | \$12,810.00 | \$12,810.00 |
| 0100-6010-0-8600-2490-320200-286-27 | \$0.00 | \$5,028.00 | \$5,028.00 |
| 0100-6010-0-8600-2490-320200-286-29 | \$0.00 | \$17,820.00 | \$17,820.00 |
| 0100-6010-0-8600-2490-320200-286-64 | \$0.00 | \$13,762.00 | \$13,762.00 |
| 0100-6010-0-8600-2490-320200-286-70 | \$0.00 | \$15,664.00 | \$15,664.00 |
| 0100-6010-0-8600-2490-330100-286-20 | \$0.00 | \$47.00 | \$47.00 |
| 0100-6010-0-8600-2490-330100-286-22 | \$0.00 | \$31.00 | \$31.00 |
| 0100-6010-0-8600-2490-330100-286-27 | \$0.00 | \$47.00 | \$47.00 |
| 0100-6010-0-8600-2490-330100-286-29 | \$0.00 | \$47.00 | 24747.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|-------------|------------------------|
| Expenses | | | |
| 0100-6010-0-8600-2490-330100-286-64 | \$0.00 | \$31.00 | \$31.00 |
| 0100-6010-0-8600-2490-330100-286-70 | \$0.00 | \$31.00 | \$31.00 |
| 0100-6010-0-8600-2490-330200-286-20 | \$0.00 | \$1,966.00 | \$1,966.00 |
| 0100-6010-0-8600-2490-330200-286-22 | \$0.00 | \$1,726.00 | \$1,726.00 |
| 0100-6010-0-8600-2490-330200-286-27 | \$0.00 | \$316.00 | \$316.00 |
| 0100-6010-0-8600-2490-330200-286-29 | \$0.00 | \$2,249.00 | \$2,249.00 |
| 0100-6010-0-8600-2490-330200-286-64 | \$0.00 | \$829.00 | \$829.00 |
| 0100-6010-0-8600-2490-330200-286-70 | \$0.00 | \$935.00 | \$935.00 |
| 0100-6010-0-8600-2490-340100-286-20 | \$0.00 | \$301.00 | \$301.00 |
| 0100-6010-0-8600-2490-340100-286-22 | \$0.00 | \$201.00 | \$201.00 |
| 0100-6010-0-8600-2490-340100-286-27 | \$0.00 | \$301.00 | \$301.00 |
| 0100-6010-0-8600-2490-340100-286-29 | \$0.00 | \$301.00 | \$301.00 |
| 0100-6010-0-8600-2490-340100-286-64 | \$0.00 | \$201.00 | \$201.00 |
| 0100-6010-0-8600-2490-340100-286-70 | \$0.00 | \$201.00 | \$201.00 |
| 0100-6010-0-8600-2490-340200-286-20 | \$0.00 | \$501.00 | \$501.00 |
| 0100-6010-0-8600-2490-340200-286-22 | \$0.00 | \$501.00 | \$501.00 |
| 0100-6010-0-8600-2490-340200-286-29 | \$0.00 | \$301.00 | \$301.00 |
| 0100-6010-0-8600-2490-340200-286-64 | \$0.00 | \$201.00 | \$201.00 |
| 0100-6010-0-8600-2490-350100-286-20 | \$0.00 | \$16.00 | \$16.00 |
| 0100-6010-0-8600-2490-350100-286-22 | \$0.00 | \$11.00 | \$11.00 |
| 0100-6010-0-8600-2490-350100-286-27 | \$0.00 | \$16.00 | \$16.00 |
| 0100-6010-0-8600-2490-350100-286-29 | \$0.00 | \$16.00 | \$16.00 |
| 0100-6010-0-8600-2490-350100-286-64 | \$0.00 | \$11.00 | \$11.00 |
| 0100-6010-0-8600-2490-350100-286-70 | \$0.00 | \$11.00 | \$11.00 |
| 0100-6010-0-8600-2490-350200-286-20 | \$0.00 | \$358.00 | \$358.00 |
| 0100-6010-0-8600-2490-350200-286-22 | \$0.00 | \$327.00 | \$327.00 |
| 0100-6010-0-8600-2490-350200-286-27 | \$0.00 | \$105.00 | \$105.00 |
| 0100-6010-0-8600-2490-350200-286-29 | \$0.00 | \$447.00 | \$447.00 |
| 0100-6010-0-8600-2490-350200-286-64 | \$0.00 | \$286.00 | \$286.00 |
| 0100-6010-0-8600-2490-350200-286-70 | \$0.00 | \$322.00 | \$322.00 |
| 0100-6010-0-8600-2490-360100-286-20 | \$0.00 | \$114.00 | \$114.00 |
| 0100-6010-0-8600-2490-360100-286-22 | \$0.00 | \$76.00 | \$76.00 |
| 0100-6010-0-8600-2490-360100-286-27 | \$0.00 | \$114.00 | \$114.00 |
| 0100-6010-0-8600-2490-360100-286-29 | \$0.00 | \$114.00 | \$114.00 |
| 0100-6010-0-8600-2490-360100-286-64 | \$0.00 | \$76.00 | \$76.00 |
| 0100-6010-0-8600-2490-360100-286-70 | \$0.00 | \$76.00 | \$76.00 |
| 0100-6010-0-8600-2490-360200-286-20 | \$0.00 | \$2,517.00 | \$2,517.00 |
| 0100-6010-0-8600-2490-360200-286-22 | \$0.00 | \$2,296.00 | \$2,296.00 |
| 0100-6010-0-8600-2490-360200-286-27 | \$0.00 | \$739.00 | \$739.00 |
| 0100-6010-0-8600-2490-360200-286-29 | \$0.00 | \$3,141.00 | \$3,141.00 |
| 0100-6010-0-8600-2490-360200-286-64 | \$0.00 | \$2,007.00 | \$2,007.00 |
| 0100-6010-0-8600-2490-360200-286-70 | \$0.00 | \$2,263.00 | \$2,263.00 |
| 0100-6010-0-8600-2490-370100-286-20 | \$0.00 | \$52.00 | \$52.00 |
| 0100-6010-0-8600-2490-370100-286-22 | \$0.00 | \$35.00 | 248 \$35.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|--------------|
| Expenses | | | |
| 0100-6010-0-8600-2490-370100-286-27 | \$0.00 | \$52.00 | \$52.00 |
| 0100-6010-0-8600-2490-370100-286-29 | \$0.00 | \$52.00 | \$52.00 |
| 0100-6010-0-8600-2490-370100-286-64 | \$0.00 | \$35.00 | \$35.00 |
| 0100-6010-0-8600-2490-370100-286-70 | \$0.00 | \$35.00 | \$35.00 |
| 0100-6010-0-8600-2490-370200-286-20 | \$0.00 | \$1,147.00 | \$1,147.00 |
| 0100-6010-0-8600-2490-370200-286-22 | \$0.00 | \$1,047.00 | \$1,047.00 |
| 0100-8150-0-0000-8110-560000-013-11 | \$0.00 | \$30,000.00 | \$30,000.00 |
| 0100-8150-0-0000-8110-571020-013-00 | \$0.00 | \$6,000.00 | \$6,000.00 |
| 0100-8150-0-0000-8110-571030-013-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-8150-0-0000-8110-580000-013-00 | \$0.00 | \$20,000.00 | \$20,000.00 |
| 0100-8150-0-0000-8110-580000-013-11 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 0100-8150-0-0000-8200-571000-013-00 | \$0.00 | \$21,000.00 | \$21,000.00 |
| 0100-9001-0-5760-1110-430000-314-00 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 0100-9001-0-5760-1110-430000-344-00 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 0100-9001-0-5760-2700-560000-314-00 | \$0.00 | \$220.00 | \$220.00 |
| 0100-9001-0-5760-3700-470000-314-00 | \$0.00 | \$500.00 | \$500.00 |
| 0100-9001-0-8600-2490-430000-208-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-9001-0-8600-2490-430008-208-00 | \$0.00 | \$900.00 | \$900.00 |
| 0100-9001-0-8600-2490-580000-208-00 | \$0.00 | \$8,500.00 | \$8,500.00 |
| 0100-9001-0-8600-7150-430000-067-00 | \$0.00 | \$450.00 | \$450.00 |
| 0100-9001-0-8600-7150-430008-067-00 | \$0.00 | \$150.00 | \$150.00 |
| 0100-9001-0-8600-7150-560000-067-00 | \$0.00 | \$700.00 | \$700.00 |
| 0100-9001-0-8600-7150-571020-067-00 | \$0.00 | \$100.00 | \$100.00 |
| 0100-9001-0-8600-7150-580000-067-00 | \$0.00 | \$725.00 | \$725.00 |
| 0100-9001-0-8600-9300-761900-208-00 | \$0.00 | \$3,850.00 | \$3,850.00 |
| 0100-9003-0-5760-1180-510000-373-00 | \$0.00 | \$306,920.00 | \$306,920.00 |
| 0100-9003-0-5760-1180-580000-373-00 | \$0.00 | \$53,080.00 | \$53,080.00 |
| 0100-9003-0-5760-1190-430000-373-00 | \$0.00 | \$250.00 | \$250.00 |
| 0100-9003-0-5760-1190-520000-373-00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 0100-9003-0-5760-1190-520020-373-00 | \$0.00 | \$850.00 | \$850.00 |
| 0100-9003-0-5760-1190-520025-373-00 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 0100-9003-0-5760-9200-713000-373-00 | \$0.00 | \$25,000.00 | \$25,000.00 |
| 0100-9007-0-7110-7200-571000-406-00 | \$0.00 | \$1,433.00 | \$1,433.00 |
| 0100-9007-0-7110-7210-731000-405-00 | \$0.00 | \$35,983.00 | \$35,983.00 |
| 0100-9007-0-7110-7210-731000-406-00 | \$0.00 | \$131,829.00 | \$131,829.00 |
| 0100-9007-0-7110-7210-731000-409-00 | \$0.00 | \$537.00 | \$537.00 |
| 0100-9007-0-7110-7700-220000-409-00 | \$0.00 | \$1,500.00 | \$1,500.00 |
| 0100-9007-0-7110-7700-230000-405-00 | \$0.00 | \$16,784.00 | \$16,784.00 |
| 0100-9007-0-7110-7700-230000-406-00 | \$0.00 | \$50,352.00 | \$50,352.00 |
| 0100-9007-0-7110-7700-240000-405-00 | \$0.00 | \$183,341.00 | \$183,341.00 |
| 0100-9050-0-8500-5000-240000-292-00 | \$0.00 | \$4,008.00 | \$4,008.00 |
| 0100-9007-0-7110-7700-240000-406-00 | \$0.00 | \$455,347.00 | \$455,347.00 |
| 0100-9007-0-7110-7700-320200-405-00 | \$0.00 | \$52,233.00 | \$52,233.00 |
| 0100-9007-0-7110-7700-320200-406-00 | \$0.00 | \$130,682.00 | \$130,682.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|---------------|---------------------|
| Expenses | | | |
| 0100-9007-0-7110-7700-330200-405-00 | \$0.00 | \$2,902.00 | \$2,902.00 |
| 0100-9007-0-7110-7700-330200-406-00 | \$0.00 | \$7,342.00 | \$7,342.00 |
| 0100-9007-0-7110-7700-330200-409-00 | \$0.00 | \$22.00 | \$22.00 |
| 0100-9007-0-7110-7700-340200-405-00 | \$0.00 | \$28,089.00 | \$28,089.00 |
| 0100-9007-0-7110-7700-340200-406-00 | \$0.00 | \$50,115.00 | \$50,115.00 |
| 0100-9007-0-7110-7700-350200-405-00 | \$0.00 | \$1,001.00 | \$1,001.00 |
| 0100-9007-0-7110-7700-350200-406-00 | \$0.00 | \$2,531.00 | \$2,531.00 |
| 0100-9007-0-7110-7700-350200-409-00 | \$0.00 | \$8.00 | \$8.00 |
| 0100-9007-0-7110-7700-360200-405-00 | \$0.00 | \$5,443.00 | \$5,443.00 |
| 0100-9007-0-7110-7700-360200-406-00 | \$0.00 | \$13,771.00 | \$13,771.00 |
| 0100-9007-0-7110-7700-360200-409-00 | \$0.00 | \$41.00 | \$41.00 |
| 0100-9007-0-7110-7700-370200-405-00 | \$0.00 | \$3,202.00 | \$3,202.00 |
| 0100-9007-0-7110-7700-370200-406-00 | \$0.00 | \$8,091.00 | \$8,091.00 |
| 0100-9007-0-7110-7700-370200-409-00 | \$0.00 | \$24.00 | \$24.00 |
| 0100-9007-0-7110-7700-430000-405-00 | \$0.00 | \$100,000.00 | \$100,000.00 |
| 0100-9007-0-7110-7700-430000-406-00 | \$0.00 | \$258,705.00 | \$258,705.00 |
| 0100-9007-0-7110-7700-440000-405-00 | \$0.00 | \$3,000.00 | \$3,000.00 |
| 0100-9007-0-7110-7700-440000-406-00 | \$0.00 | \$188,369.00 | \$188,369.00 |
| 0100-9007-0-7110-7700-520000-405-00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 0100-9007-0-7110-7700-520000-406-00 | \$0.00 | \$20,000.00 | \$20,000.00 |
| 0100-9007-0-7110-7700-520015-406-00 | \$0.00 | \$600.00 | \$600.00 |
| 0100-9007-0-7110-7700-520020-406-00 | \$0.00 | \$100.00 | \$100.00 |
| 0100-9007-0-7110-7700-530000-405-00 | \$0.00 | \$87.00 | \$87.00 |
| 0100-9007-0-7110-7700-530000-406-00 | \$0.00 | \$730.00 | \$730.00 |
| 0100-9007-0-7110-7700-560000-405-00 | \$0.00 | \$12,608.00 | \$12,608.00 |
| 0100-9007-0-7110-7700-560000-406-00 | \$0.00 | \$232,825.00 | \$232,825.00 |
| 0100-9007-0-7110-7700-560005-406-00 | \$0.00 | \$2,500.00 | \$2,500.00 |
| 0100-9007-0-7110-7700-571000-405-00 | \$0.00 | (\$480.00) | (\$480.00) |
| 0100-9007-0-7110-7700-571000-406-00 | \$0.00 | \$6,800.00 | \$6,800.00 |
| 0100-9007-0-7110-7700-571020-405-00 | \$0.00 | \$8,000.00 | \$8,000.00 |
| 0100-9007-0-7110-7700-571020-406-00 | \$0.00 | \$3,500.00 | \$3,500.00 |
| 0100-9007-0-7110-7700-571050-406-00 | \$0.00 | (\$5,400.00) | (\$5,400.00) |
| 0100-9007-0-7110-7700-571055-406-00 | \$0.00 | (\$27,994.00) | (\$27,994.00) |
| 0100-9007-0-7110-7700-580000-405-00 | \$0.00 | \$30,000.00 | \$30,000.00 |
| 0100-9007-0-7110-7700-580000-406-00 | \$0.00 | \$148,946.00 | \$148,946.00 |
| 0100-9007-0-7110-7700-580010-406-00 | \$0.00 | \$10,000.00 | \$10,000.00 |
| 0100-9007-0-7110-7700-580010-409-00 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 0100-9007-0-7110-7700-580040-406-00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 0100-9007-0-7110-7700-590000-406-00 | \$0.00 | \$400.00 | \$400.00 |
| 0100-9007-0-7110-7700-590010-405-00 | \$0.00 | \$360.00 | \$360.00 |
| 0100-9007-0-7110-7700-590010-406-00 | \$0.00 | \$42,931.00 | \$42,931.00 |
| 0100-9007-0-7110-7700-590020-406-00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 0100-9007-0-7110-7700-590030-405-00 | \$0.00 | \$100.00 | \$100.00 |
| 0100-9007-0-7110-7700-590030-406-00 | \$0.00 | \$400.00 | \$500.00 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------------|------------------------|------------------------|
| Expenses | | | |
| 0100-9007-0-7110-7700-590030-409-00 | \$0.00 | \$100.00 | \$100.00 |
| 0100-9007-0-7110-7700-640000-406-00 | \$0.00 | \$180,000.00 | \$180,000.00 |
| 0100-9007-0-7110-8200-550000-406-00 | \$0.00 | \$3,500.00 | \$3,500.00 |
| 0100-9007-0-8600-2420-220000-406-00 | \$0.00 | \$13,563.00 | \$13,563.00 |
| 0100-9007-0-8600-2420-320200-406-00 | \$0.00 | \$3,540.00 | \$3,540.00 |
| 0100-9007-0-8600-2420-330200-406-00 | \$0.00 | \$197.00 | \$197.00 |
| 0100-9007-0-8600-2420-340200-406-00 | \$0.00 | \$2,004.00 | \$2,004.00 |
| 0100-9007-0-8600-2420-350200-406-00 | \$0.00 | \$68.00 | \$68.00 |
| 0100-9007-0-8600-2420-360200-406-00 | \$0.00 | \$369.00 | \$369.00 |
| 0100-9007-0-8600-2420-370200-406-00 | \$0.00 | \$217.00 | \$217.00 |
| 0100-9007-0-8600-7210-731000-400-00 | \$0.00 | \$32,787.00 | \$32,787.00 |
| ***Expense Total | \$0.00 | \$42,839,908.86 | \$42,839,908.86 |
| Balance Sheet Accounts | | | |
| 0100-9013-0-0000-0000-974000-875-00 | \$0.00 | \$3,004.88 | \$3,004.88 |
| 0100-9013-0-0000-0000-979100-875-00 | \$0.00 | \$3,004.88 | \$3,004.88 |
| 0100-9019-0-0000-0000-974000-204-00 | \$0.00 | \$5,699.40 | \$5,699.40 |
| 0100-9019-0-0000-0000-974000-211-00 | \$0.00 | \$31,268.67 | \$31,268.67 |
| 0100-9019-0-0000-0000-974000-217-00 | \$0.00 | \$197,755.75 | \$197,755.75 |
| 0100-9019-0-0000-0000-974000-217-01 | \$0.00 | \$28,072.43 | \$28,072.43 |
| 0100-9019-0-0000-0000-974000-217-02 | \$0.00 | \$75,042.80 | \$75,042.80 |
| 0100-9019-0-0000-0000-974000-217-04 | \$0.00 | \$17,157.98 | \$17,157.98 |
| 0100-9019-0-0000-0000-974000-218-00 | \$0.00 | \$11,351.67 | \$11,351.67 |
| 0100-9019-0-0000-0000-974000-271-00 | \$0.00 | \$54,355.94 | \$54,355.94 |
| 0100-9019-0-0000-0000-974000-286-20 | \$0.00 | \$851.23 | \$851.23 |
| 0100-9019-0-0000-0000-974000-286-27 | \$0.00 | \$17.72 | \$17.72 |
| 0100-9019-0-0000-0000-974000-286-29 | \$0.00 | \$200.00 | \$200.00 |
| 0100-9019-0-0000-0000-974000-295-00 | \$0.00 | \$12,883.39 | \$12,883.39 |
| 0100-9019-0-0000-0000-974000-296-00 | \$0.00 | \$84,970.16 | \$84,970.16 |
| 0100-9019-0-0000-0000-974000-299-00 | \$0.00 | \$16,714.38 | \$16,714.38 |
| 0100-9019-0-0000-0000-974000-331-00 | \$0.00 | \$6,125.67 | \$6,125.67 |
| 0100-9019-0-0000-0000-979100-204-00 | \$0.00 | \$5,279.40 | \$5,279.40 |
| 0100-9019-0-0000-0000-979100-211-00 | \$0.00 | \$32,520.37 | \$32,520.37 |
| 0100-9019-0-0000-0000-979100-217-00 | \$0.00 | \$264,640.75 | \$264,640.75 |
| 0100-9019-0-0000-0000-979100-217-01 | \$0.00 | \$28,501.43 | \$28,501.43 |
| 0100-9019-0-0000-0000-979100-217-02 | \$0.00 | \$50,937.80 | \$50,937.80 |
| 0100-9019-0-0000-0000-979100-217-04 | \$0.00 | \$15,738.98 | \$15,738.98 |
| 0100-9019-0-0000-0000-979100-218-00 | \$0.00 | \$6,796.67 | \$6,796.67 |
| 0100-9019-0-0000-0000-979100-271-00 | \$0.00 | \$57,273.94 | \$57,273.94 |
| 0100-9019-0-0000-0000-979100-286-00 | \$0.00 | \$1,068.95 | \$1,068.95 |
| 0100-9019-0-0000-0000-979100-295-00 | \$0.00 | \$12,883.39 | \$12,883.39 |
| 0100-9019-0-0000-0000-979100-296-00 | \$0.00 | \$129,914.16 | \$129,914.16 |
| 0100-9019-0-0000-0000-979100-299-00 | \$0.00 | \$21,270.38 | \$21,270.38 |
| 0100-9019-0-0000-0000-979100-331-00 | \$0.00 | \$4,848.67 | \$4,848.67 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|----------------|----------------|
| Balance Sheet Accounts | | | |
| 0100-9019-1-8600-3110-979100-061-00 | \$0.00 | \$144,026.34 | \$144,026.34 |
| 0100-9050-0-0000-0000-974000-201-00 | \$0.00 | (\$140,656.23) | (\$140,656.23) |
| 0100-9050-0-0000-0000-974000-244-00 | \$0.00 | \$34,809.50 | \$34,809.50 |
| 0100-9050-0-0000-0000-974000-280-00 | \$0.00 | \$502.00 | \$502.00 |
| 0100-9050-0-0000-0000-974000-281-00 | \$0.00 | \$200.00 | \$200.00 |
| 0100-9050-0-0000-0000-974000-281-01 | \$0.00 | \$8.88 | \$8.88 |
| 0100-9050-0-0000-0000-974000-292-00 | \$0.00 | \$197,085.52 | \$197,085.52 |
| 0100-9050-0-0000-0000-974000-528-00 | \$0.00 | \$4,064.86 | \$4,064.86 |
| 0100-9050-0-0000-0000-979100-201-00 | \$0.00 | (\$140,656.23) | (\$140,656.23) |
| 0100-9050-0-0000-0000-979100-244-00 | \$0.00 | \$368,516.23 | \$368,516.23 |
| 0100-9050-0-0000-0000-979100-244-02 | \$0.00 | \$89,415.48 | \$89,415.48 |
| 0100-9050-0-0000-0000-979100-280-00 | \$0.00 | \$502.00 | \$502.00 |
| 0100-9050-0-0000-0000-979100-281-00 | \$0.00 | \$200.00 | \$200.00 |
| 0100-9050-0-0000-0000-979100-292-00 | \$0.00 | \$157,602.52 | \$157,602.52 |
| 0100-9050-0-0000-0000-979100-528-00 | \$0.00 | \$5,064.86 | \$5,064.86 |
| 0100-0000-0-0000-0000-971100-000-00 | \$0.00 | \$1,800.00 | \$1,800.00 |
| 0100-0000-0-0000-0000-978000-003-00 | \$0.00 | \$686,957.69 | \$686,957.69 |
| 0100-0000-0-0000-0000-978000-004-00 | \$0.00 | \$2,547,900.01 | \$2,547,900.01 |
| 0100-0000-0-0000-0000-978000-010-00 | \$0.00 | \$2,645,439.00 | \$2,645,439.00 |
| 0100-0000-0-0000-0000-978000-013-00 | \$0.00 | \$1,500,000.00 | \$1,500,000.00 |
| 0100-0000-0-0000-0000-978000-018-00 | \$0.00 | \$60,000.00 | \$60,000.00 |
| 0100-0000-0-0000-0000-978900-000-00 | \$0.00 | \$1,500,000.00 | \$1,500,000.00 |
| 0100-0000-0-0000-0000-979100-000-00 | \$0.00 | \$6,860,061.11 | \$6,860,061.11 |
| 0100-0000-0-0000-0000-979100-003-00 | \$0.00 | \$553,330.69 | \$553,330.69 |
| 0100-0000-0-0000-0000-979100-004-00 | \$0.00 | \$2,423,567.25 | \$2,423,567.25 |
| 0100-0020-0-0000-0000-978000-005-00 | \$0.00 | \$207,900.62 | \$207,900.62 |
| 0100-0020-0-0000-0000-979100-005-00 | \$0.00 | \$209,950.62 | \$209,950.62 |
| 0100-0097-0-0000-0000-978000-032-00 | \$0.00 | \$28,056.37 | \$28,056.37 |
| 0100-0097-0-0000-0000-979100-032-00 | \$0.00 | \$23,745.37 | \$23,745.37 |
| 0100-0303-0-0000-0000-978000-000-00 | \$0.00 | \$1,314,421.22 | \$1,314,421.22 |
| 0100-0303-0-0000-0000-979100-000-00 | \$0.00 | \$1,199,421.22 | \$1,199,421.22 |
| 0100-0330-0-0000-0000-979100-504-00 | \$0.00 | (\$338,530.87) | (\$338,530.87) |
| 0100-0332-0-0000-0000-979100-504-00 | \$0.00 | (\$1,199.67) | (\$1,199.67) |
| 0100-1100-0-0000-0000-978000-347-00 | \$0.00 | \$55,508.43 | \$55,508.43 |
| 0100-1100-0-0000-0000-978000-504-00 | \$0.00 | \$35,672.97 | \$35,672.97 |
| 0100-1100-0-0000-0000-979100-347-00 | \$0.00 | \$68,438.43 | \$68,438.43 |
| 0100-1100-0-0000-0000-979100-504-00 | \$0.00 | \$30,782.97 | \$30,782.97 |
| 0100-9050-0-8600-2140-979100-281-01 | \$0.00 | \$8.88 | \$8.88 |
| 0100-9050-1-0000-0000-974000-244-02 | \$0.00 | \$137,000.00 | \$137,000.00 |
| 0100-9062-0-0000-0000-974000-000-00 | \$0.00 | \$79,540.17 | \$79,540.17 |
| 0100-9062-0-0000-0000-979100-000-00 | \$0.00 | \$49,540.17 | \$49,540.17 |
| 0100-9090-0-0000-0000-974000-318-00 | \$0.00 | \$931,630.79 | \$931,630.79 |
| 0100-9090-0-0000-0000-979100-318-00 | \$0.00 | \$696,801.79 | \$696,801.79 |
| 0100-6537-0-0000-0000-979100-347-00 | \$0.00 | \$425,537.30 | \$425,537.30 |

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|---------------------------------------|---------------|------------------------|------------------------|
| Balance Sheet Accounts | | | |
| 0100-6546-0-0000-0000-974000-351-00 | \$0.00 | \$30,366.12 | \$30,366.12 |
| 0100-6546-0-0000-0000-979100-351-00 | \$0.00 | \$30,366.12 | \$30,366.12 |
| 0100-7388-0-0000-0000-979100-013-00 | \$0.00 | \$3,420.83 | \$3,420.83 |
| 0100-6536-0-0000-0000-979100-347-00 | \$0.00 | \$152,944.00 | \$152,944.00 |
| 0100-6230-0-0000-0000-974000-000-00 | \$0.00 | \$9.97 | \$9.97 |
| 0100-6230-0-0000-0000-979100-000-00 | \$0.00 | \$9.97 | \$9.97 |
| 0100-6266-0-0000-0000-974000-347-00 | \$0.00 | \$343,563.72 | \$343,563.72 |
| 0100-6266-0-0000-0000-979100-347-00 | \$0.00 | \$524,614.53 | \$524,614.53 |
| 0100-6300-0-0000-0000-974000-347-00 | \$0.00 | \$8,878.60 | \$8,878.60 |
| 0100-6300-0-0000-0000-974000-504-00 | \$0.00 | \$11,456.10 | \$11,456.10 |
| 0100-6300-0-0000-0000-979100-347-00 | \$0.00 | \$5,912.60 | \$5,912.60 |
| 0100-6300-0-0000-0000-979100-504-00 | \$0.00 | \$9,506.10 | \$9,506.10 |
| 0100-6360-0-0000-0000-974000-800-00 | \$0.00 | \$8,689.59 | \$8,689.59 |
| 0100-6360-0-0000-0000-979100-800-00 | \$0.00 | \$8,689.59 | \$8,689.59 |
| 0100-6371-0-0000-0000-974000-834-00 | \$0.00 | \$11,699.41 | \$11,699.41 |
| 0100-6371-0-0000-0000-979100-834-00 | \$0.00 | \$11,699.41 | \$11,699.41 |
| 0100-6500-0-0000-0000-974000-320-00 | \$0.00 | \$73,707.24 | \$73,707.24 |
| 0100-6500-0-0000-0000-979100-000-00 | \$0.00 | \$60,587.60 | \$60,587.60 |
| 0100-7430-0-0000-0000-979100-504-00 | \$0.00 | \$128,262.00 | \$128,262.00 |
| 0100-9001-0-0000-0000-974000-208-00 | \$0.00 | \$750.00 | \$750.00 |
| 0100-9001-0-0000-0000-974000-244-00 | \$0.00 | \$15,739.10 | \$15,739.10 |
| 0100-9001-0-0000-0000-974000-314-00 | \$0.00 | \$177,774.42 | \$177,774.42 |
| 0100-9001-0-0000-0000-974000-344-00 | \$0.00 | \$42,109.91 | \$42,109.91 |
| 0100-9001-0-0000-0000-979100-244-00 | \$0.00 | \$15,739.10 | \$15,739.10 |
| 0100-9001-0-0000-0000-979100-314-00 | \$0.00 | \$180,494.42 | \$180,494.42 |
| 0100-9001-0-0000-0000-979100-344-00 | \$0.00 | \$46,109.91 | \$46,109.91 |
| 0100-9003-0-0000-0000-974000-373-00 | \$0.00 | \$192,309.73 | \$192,309.73 |
| 0100-9003-0-0000-0000-979100-373-00 | \$0.00 | \$175,547.73 | \$175,547.73 |
| 0100-9007-0-0000-0000-974000-400-00 | \$0.00 | \$46,016.71 | \$46,016.71 |
| 0100-9007-0-0000-0000-974000-405-00 | \$0.00 | \$121,303.21 | \$121,303.21 |
| 0100-9007-0-0000-0000-974000-406-00 | \$0.00 | \$245,444.58 | \$245,444.58 |
| 0100-9007-0-0000-0000-974000-408-00 | \$0.00 | \$9,270.47 | \$9,270.47 |
| 0100-9007-0-0000-0000-974000-409-00 | \$0.00 | \$262,412.96 | \$262,412.96 |
| 0100-9007-0-0000-0000-979100-400-00 | \$0.00 | \$163,560.71 | \$163,560.71 |
| 0100-9007-0-0000-0000-979100-405-00 | \$0.00 | \$155,956.21 | \$155,956.21 |
| 0100-9007-0-0000-0000-979100-406-00 | \$0.00 | \$632,934.08 | \$632,934.08 |
| 0100-9007-0-0000-0000-979100-408-00 | \$0.00 | \$23,276.47 | \$23,276.47 |
| 0100-9007-0-0000-0000-979100-409-00 | \$0.00 | \$121,095.96 | \$121,095.96 |
| 0100-9007-0-0000-0000-979300-406-00 | \$0.00 | (\$15,532.50) | (\$15,532.50) |
| ***Balance Sheet Account Total | \$0.00 | \$29,870,816.78 | \$29,870,816.78 |

Pending Budget Revision
Control Number 20230001

ResolutionNo.

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|-----------------|-----------------|
| <hr/> | | | |
| Fund Totals | | | |
| Total: Income | \$0.00 | \$45,339,505.79 | \$45,339,505.79 |
| Total: Expenses | \$0.00 | \$42,839,908.86 | \$42,839,908.86 |
| Total: Balance Sheet Accounts | \$0.00 | \$29,870,816.78 | \$29,870,816.78 |

Pending Budget Revision
Control Number 20230001

ResolutionNo.

Fund: 1000 SPECIAL EDUCATION PASS-THR

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------------|------------------------|------------------------|
| Income | | | |
| 1000-3310-0-5001-0000-828700-380-00 | \$0.00 | \$5,198,308.00 | \$5,198,308.00 |
| 1000-3327-0-5001-0000-828700-380-00 | \$0.00 | \$315,000.00 | \$315,000.00 |
| 1000-6500-0-5001-0000-831100-380-00 | \$0.00 | \$13,200,000.00 | \$13,200,000.00 |
| 1000-6546-0-5001-0000-858700-380-00 | \$0.00 | \$1,830,095.00 | \$1,830,095.00 |
| ***Income Total | <u>\$0.00</u> | <u>\$20,543,403.00</u> | <u>\$20,543,403.00</u> |
| Expenses | | | |
| 1000-3310-0-5001-9200-721100-380-00 | \$0.00 | \$1,083,848.00 | \$1,083,848.00 |
| 1000-3310-0-5001-9200-721200-380-00 | \$0.00 | \$4,114,460.00 | \$4,114,460.00 |
| 1000-3327-0-5001-9200-721100-380-00 | \$0.00 | \$309,750.00 | \$309,750.00 |
| 1000-3327-0-5001-9200-721200-380-00 | \$0.00 | \$5,250.00 | \$5,250.00 |
| 1000-6500-0-5001-9200-722100-380-00 | \$0.00 | \$7,605,500.00 | \$7,605,500.00 |
| 1000-6500-0-5001-9200-722200-380-00 | \$0.00 | \$5,594,500.00 | \$5,594,500.00 |
| 1000-6546-0-5001-9200-721100-380-00 | \$0.00 | \$1,385,413.00 | \$1,385,413.00 |
| 1000-6546-0-5001-9200-721200-380-00 | \$0.00 | \$444,682.00 | \$444,682.00 |
| ***Expense Total | <u>\$0.00</u> | <u>\$20,543,403.00</u> | <u>\$20,543,403.00</u> |
| Fund Totals | | | |
| Total: Income | \$0.00 | \$20,543,403.00 | \$20,543,403.00 |
| Total: Expenses | \$0.00 | \$20,543,403.00 | \$20,543,403.00 |
| Total: Balance Sheet Accounts | \$0.00 | \$0.00 | \$0.00 |

ResolutionNo.

Fund: 1200 Child Development Fund

| FD---RE---Y-GO---FN---OB-----SI--LI | Revised | Adjustments | Proposed |
|-------------------------------------|---------------|-----------------------|-----------------------|
| Income | | | |
| 1200-5055-0-0000-0000-829000-213-00 | \$0.00 | \$53,117.00 | \$53,117.00 |
| 1200-6045-0-0000-0000-859000-213-00 | \$0.00 | \$4,542.00 | \$4,542.00 |
| 1200-6105-0-0000-0000-859000-230-00 | \$0.00 | \$641,528.00 | \$641,528.00 |
| 1200-0000-0-0000-0000-866000-000-00 | \$0.00 | \$4,700.00 | \$4,700.00 |
| 1200-0000-0-0000-0000-891100-000-00 | \$0.00 | \$189,236.00 | \$189,236.00 |
| 1200-5033-0-0000-0000-829000-235-00 | \$0.00 | \$9,978.00 | \$9,978.00 |
| 1200-5035-0-0000-0000-829000-219-00 | \$0.00 | \$41,389.66 | \$41,389.66 |
| 1200-5035-0-0000-0000-829000-269-00 | \$0.00 | \$81,988.00 | \$81,988.00 |
| 1200-6123-0-0000-0000-859000-219-00 | \$0.00 | \$4,277.34 | \$4,277.34 |
| 1200-6127-0-0000-0000-859000-268-00 | \$0.00 | \$336,167.00 | \$336,167.00 |
| 1200-6130-0-0000-0000-866000-248-00 | \$0.00 | \$105.00 | \$105.00 |
| 1200-7690-0-0000-0000-859000-000-00 | \$0.00 | \$36,386.00 | \$36,386.00 |
| 1200-9019-0-0000-0000-869900-235-00 | \$0.00 | \$334,883.00 | \$334,883.00 |
| 1200-9019-0-0000-0000-869900-235-01 | \$0.00 | \$85,834.00 | \$85,834.00 |
| 1200-9019-0-0000-0000-869900-267-00 | \$0.00 | \$403,761.00 | \$403,761.00 |
| ***Income Total | \$0.00 | \$2,227,892.00 | \$2,227,892.00 |
| Expenses | | | |
| 1200-5035-0-8500-5900-290000-219-00 | \$0.00 | \$500.00 | \$500.00 |
| 1200-5035-0-8500-5900-310100-219-00 | \$0.00 | \$788.00 | \$788.00 |
| 1200-5035-0-8500-5900-320200-219-00 | \$0.00 | \$618.00 | \$618.00 |
| 1200-5035-0-8500-5900-330100-219-00 | \$0.00 | \$96.00 | \$96.00 |
| 1200-5035-0-8500-5900-330200-219-00 | \$0.00 | \$73.00 | \$73.00 |
| 1200-5035-0-8500-5900-340100-219-00 | \$0.00 | \$301.00 | \$301.00 |
| 1200-5035-0-8500-5900-340200-219-00 | \$0.00 | \$501.00 | \$501.00 |
| 1200-5035-0-8500-5900-350100-219-00 | \$0.00 | \$33.00 | \$33.00 |
| 1200-5035-0-8500-5900-350200-219-00 | \$0.00 | \$25.00 | \$25.00 |
| 1200-5035-0-8500-5900-360100-219-00 | \$0.00 | \$180.00 | \$180.00 |
| 1200-5035-0-8500-5900-360200-219-00 | \$0.00 | \$138.00 | \$138.00 |
| 1200-5035-0-8500-5900-370100-219-00 | \$0.00 | \$106.00 | \$106.00 |
| 1200-5035-0-8500-5900-370200-219-00 | \$0.00 | \$81.00 | \$81.00 |
| 1200-5035-0-8500-5900-430000-219-00 | \$0.00 | \$463.86 | \$463.86 |
| 1200-5035-0-8500-5900-560005-219-00 | \$0.00 | \$3,000.00 | \$3,000.00 |
| 1200-5035-0-8500-5900-575050-219-00 | \$0.00 | \$40.00 | \$40.00 |
| 1200-5035-0-8500-5900-580000-219-00 | \$0.00 | \$20,042.80 | \$20,042.80 |
| 1200-5035-0-8500-7210-735000-219-00 | \$0.00 | \$3,098.00 | \$3,098.00 |
| 1200-5035-0-8500-8200-575000-219-00 | \$0.00 | \$111.00 | \$111.00 |
| 1200-5055-0-8500-5900-130000-213-00 | \$0.00 | \$13,752.00 | \$13,752.00 |
| 1200-5055-0-8500-5900-190000-213-00 | \$0.00 | \$2,512.00 | \$2,512.00 |
| 1200-5055-0-8500-5900-240000-213-00 | \$0.00 | \$17,051.00 | \$17,051.00 |
| 1200-5055-0-8500-5900-310100-213-00 | \$0.00 | \$3,106.00 | \$3,106.00 |
| 1200-5055-0-8500-5900-320200-213-00 | \$0.00 | \$4,326.00 | \$4,326.00 |
| 1200-5055-0-8500-5900-330100-213-00 | \$0.00 | \$236.00 | \$236.00 |
| 1200-5055-0-8500-5900-330200-213-00 | \$0.00 | \$247.00 | \$247.00 |

ResolutionNo.

Fund: 1200 Child Development Fund

| FD---RE---Y-GO---FN---OB-----SI--LI | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|-----------------------|
| Expenses | | | |
| 1200-5055-0-8500-5900-340100-213-00 | \$0.00 | \$1,503.00 | \$1,503.00 |
| 1200-5055-0-8500-5900-340200-213-00 | \$0.00 | \$3,608.00 | \$3,608.00 |
| 1200-5055-0-8500-5900-350100-213-00 | \$0.00 | \$81.00 | \$81.00 |
| 1200-5055-0-8500-5900-350200-213-00 | \$0.00 | \$85.00 | \$85.00 |
| 1200-5055-0-8500-5900-360100-213-00 | \$0.00 | \$571.00 | \$571.00 |
| 1200-5055-0-8500-5900-360200-213-00 | \$0.00 | \$598.00 | \$598.00 |
| 1200-5055-0-8500-5900-370100-213-00 | \$0.00 | \$260.00 | \$260.00 |
| 1200-5055-0-8500-5900-370200-213-00 | \$0.00 | \$273.00 | \$273.00 |
| 1200-5055-0-8500-5900-530000-213-00 | \$0.00 | \$128.46 | \$128.46 |
| 1200-5055-0-8500-5900-575050-213-00 | \$0.00 | \$255.00 | \$255.00 |
| 1200-5055-0-8500-7210-735000-213-00 | \$0.00 | \$3,975.54 | \$3,975.54 |
| 1200-5055-0-8500-8200-575000-213-00 | \$0.00 | \$549.00 | \$549.00 |
| 1200-6045-0-8500-5900-520000-213-00 | \$0.00 | \$2,702.05 | \$2,702.05 |
| 1200-6045-0-8500-5900-530000-213-00 | \$0.00 | \$1,500.00 | \$1,500.00 |
| 1200-6045-0-8500-7210-735000-213-00 | \$0.00 | \$339.95 | \$339.95 |
| 1200-6105-0-0001-1000-110000-230-00 | \$0.00 | \$222,051.00 | \$222,051.00 |
| 1200-6105-0-0001-1000-110010-230-00 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 1200-6105-0-0001-1000-210000-230-00 | \$0.00 | \$134,441.00 | \$134,441.00 |
| 1200-6105-0-0001-1000-210010-230-00 | \$0.00 | \$2,500.00 | \$2,500.00 |
| 1200-6105-0-0001-1000-310100-230-00 | \$0.00 | \$35,004.00 | \$35,004.00 |
| 1200-6105-0-0001-1000-320100-230-00 | \$0.00 | \$10,220.00 | \$10,220.00 |
| 1200-6105-0-0001-1000-320200-230-00 | \$0.00 | \$34,171.00 | \$34,171.00 |
| 1200-6105-0-0001-1000-330100-230-00 | \$0.00 | \$3,323.00 | \$3,323.00 |
| 1200-6105-0-0001-1000-330200-230-00 | \$0.00 | \$2,125.00 | \$2,125.00 |
| 1200-6105-0-0001-1000-340100-230-00 | \$0.00 | \$60,138.00 | \$60,138.00 |
| 1200-6105-0-0001-1000-340200-230-00 | \$0.00 | \$50,117.00 | \$50,117.00 |
| 1200-6105-0-0001-1000-350100-230-00 | \$0.00 | \$1,135.00 | \$1,135.00 |
| 1200-6105-0-0001-1000-350200-230-00 | \$0.00 | \$685.00 | \$685.00 |
| 1200-6105-0-0001-1000-360100-230-00 | \$0.00 | \$7,969.00 | \$7,969.00 |
| 1200-6105-0-0001-1000-360200-230-00 | \$0.00 | \$4,807.00 | \$4,807.00 |
| 1200-6105-0-0001-1000-370100-230-00 | \$0.00 | \$3,633.00 | \$3,633.00 |
| 1200-6105-0-0001-1000-370200-230-00 | \$0.00 | \$2,191.00 | \$2,191.00 |
| 1200-6105-0-0001-1000-430000-230-00 | \$0.00 | \$5,740.00 | \$5,740.00 |
| 1200-6105-0-0001-1000-575050-230-00 | \$0.00 | \$3,000.00 | \$3,000.00 |
| 1200-0000-0-0001-2490-130000-000-00 | \$0.00 | \$87,789.00 | \$87,789.00 |
| 1200-0000-0-0001-2490-240000-000-00 | \$0.00 | \$60,470.00 | \$60,470.00 |
| 1200-0000-0-0001-2490-310100-000-00 | \$0.00 | \$16,768.00 | \$16,768.00 |
| 1200-0000-0-0001-2490-320200-000-00 | \$0.00 | \$15,341.00 | \$15,341.00 |
| 1200-0000-0-0001-2490-330100-000-00 | \$0.00 | \$1,273.00 | \$1,273.00 |
| 1200-0000-0-0001-2490-330200-000-00 | \$0.00 | \$877.00 | \$877.00 |
| 1200-0000-0-0001-2490-340100-000-00 | \$0.00 | \$11,426.00 | \$11,426.00 |
| 1200-0000-0-0001-2490-340200-000-00 | \$0.00 | \$10,023.00 | \$10,023.00 |
| 1200-0000-0-0001-2490-350100-000-00 | \$0.00 | \$439.00 | \$439.00 |
| 1200-0000-0-0001-2490-350200-000-00 | \$0.00 | \$302.00 | 257 202.00 |

ResolutionNo.

Fund: 1200 Child Development Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|---------------|----------------------|
| Expenses | | | |
| 1200-0000-0-0001-2490-360100-000-00 | \$0.00 | \$3,081.00 | \$3,081.00 |
| 1200-0000-0-0001-2490-360200-000-00 | \$0.00 | \$2,122.00 | \$2,122.00 |
| 1200-0000-0-0001-2490-370100-000-00 | \$0.00 | \$1,405.00 | \$1,405.00 |
| 1200-0000-0-0001-2490-370200-000-00 | \$0.00 | \$968.00 | \$968.00 |
| 1200-0000-0-0001-2490-530000-230-00 | \$0.00 | \$600.00 | \$600.00 |
| 1200-0000-0-0001-2490-560005-230-00 | \$0.00 | \$3,000.00 | \$3,000.00 |
| 1200-0000-0-0001-2490-571000-230-00 | \$0.00 | (\$26,000.00) | (\$26,000.00) |
| 1200-0000-0-0001-2490-575050-000-00 | \$0.00 | \$1,080.00 | \$1,080.00 |
| 1200-0000-0-0001-8200-575000-000-00 | \$0.00 | \$13,955.00 | \$13,955.00 |
| 1200-0000-0-8500-5900-560000-000-04 | \$0.00 | \$16,800.00 | \$16,800.00 |
| 1200-0000-0-8500-5900-560000-000-05 | \$0.00 | \$57,600.00 | \$57,600.00 |
| 1200-0000-0-8500-8200-550000-000-04 | \$0.00 | \$6,000.00 | \$6,000.00 |
| 1200-0000-0-8500-8200-550000-000-05 | \$0.00 | \$6,000.00 | \$6,000.00 |
| 1200-5033-0-8500-5900-130000-235-00 | \$0.00 | \$2,750.00 | \$2,750.00 |
| 1200-5033-0-8500-5900-310100-235-00 | \$0.00 | \$525.00 | \$525.00 |
| 1200-5033-0-8500-5900-330100-235-00 | \$0.00 | \$40.00 | \$40.00 |
| 1200-5033-0-8500-5900-340100-235-00 | \$0.00 | \$201.00 | \$201.00 |
| 1200-5033-0-8500-5900-350100-235-00 | \$0.00 | \$14.00 | \$14.00 |
| 1200-5033-0-8500-5900-360100-235-00 | \$0.00 | \$97.00 | \$97.00 |
| 1200-5033-0-8500-5900-370100-235-00 | \$0.00 | \$44.00 | \$44.00 |
| 1200-5033-0-8500-5900-430000-235-00 | \$0.00 | \$965.00 | \$965.00 |
| 1200-5033-0-8500-5900-580000-235-00 | \$0.00 | \$4,595.00 | \$4,595.00 |
| 1200-5033-0-8500-7210-735000-235-00 | \$0.00 | \$747.00 | \$747.00 |
| 1200-5035-0-0001-2490-130000-269-00 | \$0.00 | \$12,377.00 | \$12,377.00 |
| 1200-5035-0-0001-2490-190000-269-00 | \$0.00 | \$20,189.00 | \$20,189.00 |
| 1200-5035-0-0001-2490-240000-269-00 | \$0.00 | \$16,909.00 | \$16,909.00 |
| 1200-5035-0-0001-2490-310100-269-00 | \$0.00 | \$6,220.00 | \$6,220.00 |
| 1200-5035-0-0001-2490-320200-269-00 | \$0.00 | \$4,290.00 | \$4,290.00 |
| 1200-5035-0-0001-2490-330100-269-00 | \$0.00 | \$472.00 | \$472.00 |
| 1200-5035-0-0001-2490-330200-269-00 | \$0.00 | \$245.00 | \$245.00 |
| 1200-5035-0-0001-2490-340100-269-00 | \$0.00 | \$4,410.00 | \$4,410.00 |
| 1200-5035-0-0001-2490-340200-269-00 | \$0.00 | \$3,308.00 | \$3,308.00 |
| 1200-5035-0-0001-2490-350100-269-00 | \$0.00 | \$163.00 | \$163.00 |
| 1200-5035-0-0001-2490-350200-269-00 | \$0.00 | \$85.00 | \$85.00 |
| 1200-5035-0-0001-2490-360100-269-00 | \$0.00 | \$1,143.00 | \$1,143.00 |
| 1200-5035-0-0001-2490-360200-269-00 | \$0.00 | \$594.00 | \$594.00 |
| 1200-5035-0-0001-2490-370100-269-00 | \$0.00 | \$521.00 | \$521.00 |
| 1200-5035-0-0001-2490-370200-269-00 | \$0.00 | \$271.00 | \$271.00 |
| 1200-5035-0-0001-2490-575050-269-00 | \$0.00 | \$385.00 | \$385.00 |
| 1200-5035-0-0001-2490-580000-269-00 | \$0.00 | \$3,529.00 | \$3,529.00 |
| 1200-5035-0-0001-7210-735000-269-00 | \$0.00 | \$6,136.00 | \$6,136.00 |
| 1200-5035-0-0001-8200-575000-269-00 | \$0.00 | \$741.00 | \$741.00 |
| 1200-5035-0-8500-5900-110000-219-00 | \$0.00 | \$2,500.00 | \$2,500.00 |
| 1200-5035-0-8500-5900-130000-219-00 | \$0.00 | \$4,126.00 | 258 26.00 |

ResolutionNo.

Fund: 1200 Child Development Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|-------------|------------------------|
| Expenses | | | |
| 1200-5035-0-8500-5900-240000-219-00 | \$0.00 | \$4,568.00 | \$4,568.00 |
| 1200-6105-0-0001-1000-590000-230-00 | \$0.00 | \$228.00 | \$228.00 |
| 1200-6105-0-0001-2700-240000-230-00 | \$0.00 | \$1,895.00 | \$1,895.00 |
| 1200-6105-0-0001-2700-320200-230-00 | \$0.00 | \$481.00 | \$481.00 |
| 1200-6105-0-0001-2700-330200-230-00 | \$0.00 | \$27.00 | \$27.00 |
| 1200-6105-0-0001-2700-340200-230-00 | \$0.00 | \$401.00 | \$401.00 |
| 1200-6105-0-0001-2700-350200-230-00 | \$0.00 | \$9.00 | \$9.00 |
| 1200-6105-0-0001-2700-360200-230-00 | \$0.00 | \$66.00 | \$66.00 |
| 1200-6105-0-0001-2700-370200-230-00 | \$0.00 | \$30.00 | \$30.00 |
| 1200-6105-0-0001-2700-575050-230-00 | \$0.00 | \$20.00 | \$20.00 |
| 1200-6105-0-0001-7210-735000-230-00 | \$0.00 | \$48,015.00 | \$48,015.00 |
| 1200-6105-0-0001-8200-575000-230-00 | \$0.00 | \$2,106.00 | \$2,106.00 |
| 1200-6123-0-8500-5900-580000-219-00 | \$0.00 | \$3,957.20 | \$3,957.20 |
| 1200-6123-0-8500-7210-735000-219-00 | \$0.00 | \$320.14 | \$320.14 |
| 1200-6127-0-0001-2490-130000-268-00 | \$0.00 | \$22,003.00 | \$22,003.00 |
| 1200-6127-0-0001-2490-190000-268-00 | \$0.00 | \$74,371.00 | \$74,371.00 |
| 1200-6127-0-0001-2490-240000-268-00 | \$0.00 | \$31,118.00 | \$31,118.00 |
| 1200-6127-0-0001-2490-310100-268-00 | \$0.00 | \$12,803.00 | \$12,803.00 |
| 1200-6127-0-0001-2490-320100-268-00 | \$0.00 | \$7,444.00 | \$7,444.00 |
| 1200-6127-0-0001-2490-320200-268-00 | \$0.00 | \$7,895.00 | \$7,895.00 |
| 1200-6127-0-0001-2490-330100-268-00 | \$0.00 | \$1,397.00 | \$1,397.00 |
| 1200-6127-0-0001-2490-330200-268-00 | \$0.00 | \$451.00 | \$451.00 |
| 1200-6127-0-0001-2490-340100-268-00 | \$0.00 | \$14,634.00 | \$14,634.00 |
| 1200-6127-0-0001-2490-340200-268-00 | \$0.00 | \$6,314.00 | \$6,314.00 |
| 1200-6127-0-0001-2490-350100-268-00 | \$0.00 | \$482.00 | \$482.00 |
| 1200-6127-0-0001-2490-350200-268-00 | \$0.00 | \$156.00 | \$156.00 |
| 1200-6127-0-0001-2490-360100-268-00 | \$0.00 | \$3,383.00 | \$3,383.00 |
| 1200-6127-0-0001-2490-360200-268-00 | \$0.00 | \$1,092.00 | \$1,092.00 |
| 1200-6127-0-0001-2490-370100-268-00 | \$0.00 | \$1,542.00 | \$1,542.00 |
| 1200-6127-0-0001-2490-370200-268-00 | \$0.00 | \$498.00 | \$498.00 |
| 1200-6127-0-0001-2490-430000-268-00 | \$0.00 | \$14,558.00 | \$14,558.00 |
| 1200-6127-0-0001-2490-560005-268-00 | \$0.00 | \$1,800.00 | \$1,800.00 |
| 1200-6127-0-0001-2490-571000-268-00 | \$0.00 | \$26,000.00 | \$26,000.00 |
| 1200-6127-0-0001-2490-575050-268-00 | \$0.00 | \$960.00 | \$960.00 |
| 1200-6127-0-0001-2490-580000-268-00 | \$0.00 | \$80,353.00 | \$80,353.00 |
| 1200-6127-0-0001-7210-735000-268-00 | \$0.00 | \$25,160.00 | \$25,160.00 |
| 1200-6127-0-0001-8200-575000-268-00 | \$0.00 | \$1,753.00 | \$1,753.00 |
| 1200-7690-0-0001-1000-310100-000-00 | \$0.00 | \$10,523.00 | \$10,523.00 |
| 1200-7690-0-0001-2490-310100-000-00 | \$0.00 | \$12,310.00 | \$12,310.00 |
| 1200-7690-0-0001-2700-310100-000-00 | \$0.00 | \$406.00 | \$406.00 |
| 1200-7690-0-8500-5900-310100-000-00 | \$0.00 | \$13,147.00 | \$13,147.00 |
| 1200-9019-0-8500-5900-130000-235-00 | \$0.00 | \$61,884.00 | \$61,884.00 |
| 1200-9019-0-8500-5900-130000-267-00 | \$0.00 | \$1,375.00 | \$1,375.00 |
| 1200-9019-0-8500-5900-190000-235-00 | \$0.00 | \$72,531.00 | \$259 31.00 |

ResolutionNo.

Fund: 1200 Child Development Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------|--------------|----------------------|
| Expenses | | | |
| 1200-9019-0-8500-5900-190000-235-01 | \$0.00 | \$50,236.00 | \$50,236.00 |
| 1200-9019-0-8500-5900-240000-235-00 | \$0.00 | \$29,262.00 | \$29,262.00 |
| 1200-9019-0-8500-5900-240000-267-00 | \$0.00 | \$186,172.00 | \$186,172.00 |
| 1200-9019-0-8500-5900-240010-267-00 | \$0.00 | \$500.00 | \$500.00 |
| 1200-9019-0-8500-5900-290000-235-00 | \$0.00 | \$10,064.00 | \$10,064.00 |
| 1200-9019-0-8500-5900-290000-267-00 | \$0.00 | \$40,255.00 | \$40,255.00 |
| 1200-9019-0-8500-5900-310100-235-00 | \$0.00 | \$19,496.00 | \$19,496.00 |
| 1200-9019-0-8500-5900-310100-235-01 | \$0.00 | \$9,595.00 | \$9,595.00 |
| 1200-9019-0-8500-5900-310100-267-00 | \$0.00 | \$251.00 | \$251.00 |
| 1200-9019-0-8500-5900-320100-235-00 | \$0.00 | \$7,444.00 | \$7,444.00 |
| 1200-9019-0-8500-5900-320200-235-00 | \$0.00 | \$9,977.00 | \$9,977.00 |
| 1200-9019-0-8500-5900-320200-267-00 | \$0.00 | \$56,717.00 | \$56,717.00 |
| 1200-9019-0-8500-5900-330100-235-00 | \$0.00 | \$1,949.00 | \$1,949.00 |
| 1200-9019-0-8500-5900-330100-235-01 | \$0.00 | \$728.00 | \$728.00 |
| 1200-9019-0-8500-5900-330100-267-00 | \$0.00 | \$19.00 | \$19.00 |
| 1200-9019-0-8500-5900-330200-235-00 | \$0.00 | \$570.00 | \$570.00 |
| 1200-9019-0-8500-5900-330200-267-00 | \$0.00 | \$3,151.00 | \$3,151.00 |
| 1200-9019-0-8500-5900-340100-235-00 | \$0.00 | \$17,540.00 | \$17,540.00 |
| 1200-9019-0-8500-5900-340100-235-01 | \$0.00 | \$10,023.00 | \$10,023.00 |
| 1200-9019-0-8500-5900-340100-267-00 | \$0.00 | \$101.00 | \$101.00 |
| 1200-9019-0-8500-5900-340200-235-00 | \$0.00 | \$7,918.00 | \$7,918.00 |
| 1200-9019-0-8500-5900-340200-267-00 | \$0.00 | \$48,110.00 | \$48,110.00 |
| 1200-9019-0-8500-5900-350100-235-00 | \$0.00 | \$672.00 | \$672.00 |
| 1200-9019-0-8500-5900-350100-235-01 | \$0.00 | \$251.00 | \$251.00 |
| 1200-9019-0-8500-5900-350100-267-00 | \$0.00 | \$7.00 | \$7.00 |
| 1200-9019-0-8500-5900-350200-235-00 | \$0.00 | \$197.00 | \$197.00 |
| 1200-9019-0-8500-5900-350200-267-00 | \$0.00 | \$1,087.00 | \$1,087.00 |
| 1200-9019-0-8500-5900-360100-235-00 | \$0.00 | \$4,718.00 | \$4,718.00 |
| 1200-9019-0-8500-5900-360100-235-01 | \$0.00 | \$1,763.00 | \$1,763.00 |
| 1200-9019-0-8500-5900-360100-267-00 | \$0.00 | \$36.00 | \$36.00 |
| 1200-9019-0-8500-5900-360200-235-00 | \$0.00 | \$1,380.00 | \$1,380.00 |
| 1200-9019-0-8500-5900-360200-267-00 | \$0.00 | \$5,911.00 | \$5,911.00 |
| 1200-9019-0-8500-5900-370100-235-00 | \$0.00 | \$2,151.00 | \$2,151.00 |
| 1200-9019-0-8500-5900-370100-235-01 | \$0.00 | \$804.00 | \$804.00 |
| 1200-9019-0-8500-5900-370100-267-00 | \$0.00 | \$643.00 | \$643.00 |
| 1200-9019-0-8500-5900-370200-235-00 | \$0.00 | \$629.00 | \$629.00 |
| 1200-9019-0-8500-5900-370200-267-00 | \$0.00 | \$3,477.00 | \$3,477.00 |
| 1200-9019-0-8500-5900-430000-235-00 | \$0.00 | \$22,743.00 | \$22,743.00 |
| 1200-9019-0-8500-5900-430000-235-01 | \$0.00 | \$4,718.00 | \$4,718.00 |
| 1200-9019-0-8500-5900-430000-267-00 | \$0.00 | \$8,041.00 | \$8,041.00 |
| 1200-9019-0-8500-5900-520000-235-00 | \$0.00 | \$6,166.00 | \$6,166.00 |
| 1200-9019-0-8500-5900-520020-235-00 | \$0.00 | \$100.00 | \$100.00 |
| 1200-9019-0-8500-5900-530000-235-00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 1200-9019-0-8500-5900-560000-235-00 | \$0.00 | \$1,050.00 | 260 50.00 |

Pending Budget Revision
Control Number 20230001

ResolutionNo.

Fund: 1200 Child Development Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------------|-----------------------|-----------------------|
| Expenses | | | |
| 1200-9019-0-8500-5900-560005-235-00 | \$0.00 | \$1,115.00 | \$1,115.00 |
| 1200-9019-0-8500-5900-575050-235-00 | \$0.00 | \$1,270.00 | \$1,270.00 |
| 1200-9019-0-8500-5900-575050-235-01 | \$0.00 | \$500.00 | \$500.00 |
| 1200-9019-0-8500-5900-575050-267-00 | \$0.00 | \$3,105.00 | \$3,105.00 |
| 1200-9019-0-8500-5900-575070-235-00 | \$0.00 | \$600.00 | \$600.00 |
| 1200-9019-0-8500-5900-580000-235-00 | \$0.00 | \$20,000.00 | \$20,000.00 |
| 1200-9019-0-8500-5900-580002-267-04 | \$0.00 | \$6,000.00 | \$6,000.00 |
| 1200-9019-0-8500-5900-580002-267-05 | \$0.00 | \$7,200.00 | \$7,200.00 |
| 1200-9019-0-8500-5900-590000-235-00 | \$0.00 | \$228.00 | \$228.00 |
| 1200-9019-0-8500-7210-735000-235-00 | \$0.00 | \$25,064.00 | \$25,064.00 |
| 1200-9019-0-8500-7210-735000-235-01 | \$0.00 | \$6,424.00 | \$6,424.00 |
| 1200-9019-0-8500-7210-735000-267-00 | \$0.00 | \$29,908.00 | \$29,908.00 |
| 1200-9019-0-8500-8200-550070-267-00 | \$0.00 | \$960.00 | \$960.00 |
| 1200-9019-0-8500-8200-560000-267-04 | \$0.00 | \$713.00 | \$713.00 |
| 1200-9019-0-8500-8200-575000-235-00 | \$0.00 | \$6,165.00 | \$6,165.00 |
| 1200-9019-0-8500-8200-575000-235-01 | \$0.00 | \$792.00 | \$792.00 |
| 1200-9019-0-8500-8200-575000-267-00 | \$0.00 | \$22.00 | \$22.00 |
| ***Expense Total | <u>\$0.00</u> | <u>\$2,325,170.00</u> | <u>\$2,325,170.00</u> |
| Balance Sheet Accounts | | | |
| 1200-0000-0-0000-0000-978000-000-00 | \$0.00 | \$507,669.02 | \$507,669.02 |
| 1200-0000-0-0000-0000-978000-230-00 | \$0.00 | \$63,185.65 | \$63,185.65 |
| 1200-0000-0-0000-0000-978000-235-00 | \$0.00 | \$16,427.49 | \$16,427.49 |
| 1200-0000-0-0000-0000-979100-000-00 | \$0.00 | \$627,452.02 | \$627,452.02 |
| 1200-0000-0-0000-0000-979100-230-00 | \$0.00 | \$40,785.65 | \$40,785.65 |
| 1200-0000-0-0000-0000-979100-235-00 | \$0.00 | \$16,427.49 | \$16,427.49 |
| 1200-6130-0-0000-0000-974000-248-00 | \$0.00 | \$12,071.95 | \$12,071.95 |
| 1200-6130-0-0000-0000-979100-248-00 | \$0.00 | \$11,966.95 | \$11,966.95 |
| ***Balance Sheet Account Total | <u>\$0.00</u> | <u>\$1,295,986.22</u> | <u>\$1,295,986.22</u> |
| Fund Totals | | | |
| Total: Income | \$0.00 | \$2,227,892.00 | \$2,227,892.00 |
| Total: Expenses | \$0.00 | \$2,325,170.00 | \$2,325,170.00 |
| Total: Balance Sheet Accounts | \$0.00 | \$1,295,986.22 | \$1,295,986.22 |

ResolutionNo.

Fund: 1700 Special Reserve Other

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------------|-----------------------|-----------------------|
| Income | | | |
| 1700-0000-0-0000-0000-866000-000-00 | \$0.00 | \$26,000.00 | \$26,000.00 |
| ***Income Total | <u>\$0.00</u> | <u>\$26,000.00</u> | <u>\$26,000.00</u> |
| Balance Sheet Accounts | | | |
| 1700-0000-0-0000-0000-978000-000-00 | \$0.00 | \$2,409,546.01 | \$2,409,546.01 |
| 1700-0000-0-0000-0000-979100-000-00 | \$0.00 | \$2,383,546.01 | \$2,383,546.01 |
| ***Balance Sheet Account Total | <u>\$0.00</u> | <u>\$4,793,092.02</u> | <u>\$4,793,092.02</u> |
| Fund Totals | | | |
| Total: Income | \$0.00 | \$26,000.00 | \$26,000.00 |
| Total: Expenses | \$0.00 | \$0.00 | \$0.00 |
| Total: Balance Sheet Accounts | \$0.00 | \$4,793,092.02 | \$4,793,092.02 |

ResolutionNo.

Fund: 7300 Foundation Trust Fund - Pioneer Sch

| FD---RE---Y-GO---FN---OB-----SI--LI | Revised | Adjustments | Proposed |
|-------------------------------------|---------------|--------------------|--------------------|
| Income | | | |
| 7300-0096-0-0000-0000-866000-000-00 | \$0.00 | \$200.00 | \$200.00 |
| 7300-0096-0-8100-5900-891900-212-00 | \$0.00 | \$3,850.00 | \$3,850.00 |
| ***Income Total | <u>\$0.00</u> | <u>\$4,050.00</u> | <u>\$4,050.00</u> |
| Expenses | | | |
| 7300-0096-0-8100-5900-580000-000-00 | \$0.00 | \$500.00 | \$500.00 |
| 7300-0096-0-8100-5900-580000-212-00 | \$0.00 | \$4,000.00 | \$4,000.00 |
| ***Expense Total | <u>\$0.00</u> | <u>\$4,500.00</u> | <u>\$4,500.00</u> |
| Balance Sheet Accounts | | | |
| 7300-0096-0-0000-0000-974000-000-00 | \$0.00 | \$14,941.87 | \$14,941.87 |
| 7300-0096-0-0000-0000-979100-000-00 | \$0.00 | \$15,241.87 | \$15,241.87 |
| 7300-0096-0-0000-0000-979100-212-00 | \$0.00 | \$6,000.00 | \$6,000.00 |
| 7300-0096-0-8100-5900-974000-212-00 | \$0.00 | \$5,850.00 | \$5,850.00 |
| ***Balance Sheet Account Total | <u>\$0.00</u> | <u>\$42,033.74</u> | <u>\$42,033.74</u> |
| Fund Totals | | | |
| Total: Income | \$0.00 | \$4,050.00 | \$4,050.00 |
| Total: Expenses | \$0.00 | \$4,500.00 | \$4,500.00 |
| Total: Balance Sheet Accounts | \$0.00 | \$42,033.74 | \$42,033.74 |

ResolutionNo.

Fund: 7310 Foundation Trust Fund - Lasek Scho

| FD---RE---Y-GO---FN---OB-----SI--LI | Revised | Adjustments | Proposed |
|-------------------------------------|---------------|--------------------|--------------------|
| Income | | | |
| 7310-0096-0-8100-5900-869900-000-00 | \$0.00 | \$100.00 | \$100.00 |
| 7310-0096-0-0000-0000-866000-000-00 | \$0.00 | \$125.00 | \$125.00 |
| ***Income Total | <u>\$0.00</u> | <u>\$225.00</u> | <u>\$225.00</u> |
| Expenses | | | |
| 7310-0096-0-8100-5900-580000-000-00 | \$0.00 | \$500.00 | \$500.00 |
| ***Expense Total | <u>\$0.00</u> | <u>\$500.00</u> | <u>\$500.00</u> |
| Balance Sheet Accounts | | | |
| 7310-0096-0-0000-0000-974000-000-00 | \$0.00 | \$12,706.35 | \$12,706.35 |
| 7310-0096-0-0000-0000-979100-000-00 | \$0.00 | \$12,981.35 | \$12,981.35 |
| ***Balance Sheet Account Total | <u>\$0.00</u> | <u>\$25,687.70</u> | <u>\$25,687.70</u> |
| Fund Totals | | | |
| Total: Income | \$0.00 | \$225.00 | \$225.00 |
| Total: Expenses | \$0.00 | \$500.00 | \$500.00 |
| Total: Balance Sheet Accounts | \$0.00 | \$25,687.70 | \$25,687.70 |

ResolutionNo.

Fund: 7320 Foundation Trust Fund - Billingsley

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------------|-------------------|-------------------|
| Income | | | |
| 7320-0096-0-0000-0000-866000-000-00 | \$0.00 | \$20.00 | \$20.00 |
| ***Income Total | <u>\$0.00</u> | <u>\$20.00</u> | <u>\$20.00</u> |
| Expenses | | | |
| 7320-0096-0-8100-5900-430000-000-00 | \$0.00 | \$100.00 | \$100.00 |
| ***Expense Total | <u>\$0.00</u> | <u>\$100.00</u> | <u>\$100.00</u> |
| Balance Sheet Accounts | | | |
| 7320-0096-0-0000-0000-974000-000-00 | \$0.00 | \$1,848.77 | \$1,848.77 |
| 7320-0096-0-0000-0000-979100-000-00 | \$0.00 | \$1,928.77 | \$1,928.77 |
| ***Balance Sheet Account Total | <u>\$0.00</u> | <u>\$3,777.54</u> | <u>\$3,777.54</u> |
| Fund Totals | | | |
| Total: Income | \$0.00 | \$20.00 | \$20.00 |
| Total: Expenses | \$0.00 | \$100.00 | \$100.00 |
| Total: Balance Sheet Accounts | \$0.00 | \$3,777.54 | \$3,777.54 |

ResolutionNo.

Fund: 7600 Voluntary Deductions

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------------|------------------------|------------------------|
| Income | | | |
| 7600-9010-0-0000-0000-880000-000-00 | \$0.00 | \$14,038,816.69 | \$14,038,816.69 |
| ***Income Total | <u>\$0.00</u> | <u>\$14,038,816.69</u> | <u>\$14,038,816.69</u> |
| Expenses | | | |
| 7600-9010-0-0000-9200-750000-000-00 | \$0.00 | \$14,038,816.69 | \$14,038,816.69 |
| ***Expense Total | <u>\$0.00</u> | <u>\$14,038,816.69</u> | <u>\$14,038,816.69</u> |
| Balance Sheet Accounts | | | |
| 7600-0000-0-0000-0000-978000-000-00 | \$0.00 | \$0.22 | \$0.22 |
| ***Balance Sheet Account Total | <u>\$0.00</u> | <u>\$0.22</u> | <u>\$0.22</u> |
| Fund Totals | | | |
| Total: Income | \$0.00 | \$14,038,816.69 | \$14,038,816.69 |
| Total: Expenses | \$0.00 | \$14,038,816.69 | \$14,038,816.69 |
| Total: Balance Sheet Accounts | \$0.00 | \$0.22 | \$0.22 |

ResolutionNo.

Fund: 7610 PR Clearance Fund

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------------|-------------------------|-------------------------|
| Income | | | |
| 7610-9010-0-0000-0000-880000-000-00 | \$0.00 | \$136,241,007.87 | \$136,241,007.87 |
| ***Income Total | <u>\$0.00</u> | <u>\$136,241,007.87</u> | <u>\$136,241,007.87</u> |
| Expenses | | | |
| 7610-9010-0-0000-9200-750000-000-00 | \$0.00 | \$136,241,007.87 | \$136,241,007.87 |
| ***Expense Total | <u>\$0.00</u> | <u>\$136,241,007.87</u> | <u>\$136,241,007.87</u> |
| Fund Totals | | | |
| Total: Income | \$0.00 | \$136,241,007.87 | \$136,241,007.87 |
| Total: Expenses | \$0.00 | \$136,241,007.87 | \$136,241,007.87 |
| Total: Balance Sheet Accounts | \$0.00 | \$0.00 | \$0.00 |

ResolutionNo.

Fund: 7620 Federal Income Tax

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------------|------------------------|------------------------|
| Income | | | |
| 7620-9010-0-0000-0000-880000-000-00 | \$0.00 | \$16,660,808.23 | \$16,660,808.23 |
| ***Income Total | <u>\$0.00</u> | <u>\$16,660,808.23</u> | <u>\$16,660,808.23</u> |
| Expenses | | | |
| 7620-9010-0-0000-9200-750000-000-00 | \$0.00 | \$16,660,808.23 | \$16,660,808.23 |
| ***Expense Total | <u>\$0.00</u> | <u>\$16,660,808.23</u> | <u>\$16,660,808.23</u> |
| Fund Totals | | | |
| Total: Income | \$0.00 | \$16,660,808.23 | \$16,660,808.23 |
| Total: Expenses | \$0.00 | \$16,660,808.23 | \$16,660,808.23 |
| Total: Balance Sheet Accounts | \$0.00 | \$0.00 | \$0.00 |

ResolutionNo.

Fund: 7630 SIT

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------------|-----------------------|-----------------------|
| Income | | | |
| 7630-9010-0-0000-0000-880000-000-00 | \$0.00 | \$6,900,000.00 | \$6,900,000.00 |
| ***Income Total | <u>\$0.00</u> | <u>\$6,900,000.00</u> | <u>\$6,900,000.00</u> |
| Expenses | | | |
| 7630-9010-0-0000-9200-750000-000-00 | \$0.00 | \$6,900,000.00 | \$6,900,000.00 |
| ***Expense Total | <u>\$0.00</u> | <u>\$6,900,000.00</u> | <u>\$6,900,000.00</u> |
| Fund Totals | | | |
| Total: Income | \$0.00 | \$6,900,000.00 | \$6,900,000.00 |
| Total: Expenses | \$0.00 | \$6,900,000.00 | \$6,900,000.00 |
| Total: Balance Sheet Accounts | \$0.00 | \$0.00 | \$0.00 |

ResolutionNo.

Fund: 7640 STRS

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------------|------------------------|------------------------|
| Income | | | |
| 7640-9010-0-0000-0000-880000-000-00 | \$0.00 | \$37,761,372.62 | \$37,761,372.62 |
| ***Income Total | <u>\$0.00</u> | <u>\$37,761,372.62</u> | <u>\$37,761,372.62</u> |
| Expenses | | | |
| 7640-9010-0-0000-9200-750000-000-00 | \$0.00 | \$37,761,372.62 | \$37,761,372.62 |
| ***Expense Total | <u>\$0.00</u> | <u>\$37,761,372.62</u> | <u>\$37,761,372.62</u> |
| Fund Totals | | | |
| Total: Income | \$0.00 | \$37,761,372.62 | \$37,761,372.62 |
| Total: Expenses | \$0.00 | \$37,761,372.62 | \$37,761,372.62 |
| Total: Balance Sheet Accounts | \$0.00 | \$0.00 | \$0.00 |

ResolutionNo.

Fund: 7650 PERS

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------------|------------------------|------------------------|
| Income | | | |
| 7650-9010-0-0000-0000-880000-000-00 | \$0.00 | \$16,500,000.00 | \$16,500,000.00 |
| ***Income Total | <u>\$0.00</u> | <u>\$16,500,000.00</u> | <u>\$16,500,000.00</u> |
| Expenses | | | |
| 7650-9010-0-0000-9200-750000-000-00 | \$0.00 | \$16,500,000.00 | \$16,500,000.00 |
| ***Expense Total | <u>\$0.00</u> | <u>\$16,500,000.00</u> | <u>\$16,500,000.00</u> |
| Balance Sheet Accounts | | | |
| 7650-0000-0-0000-0000-979100-000-00 | \$0.00 | \$0.22 | \$0.22 |
| ***Balance Sheet Account Total | <u>\$0.00</u> | <u>\$0.22</u> | <u>\$0.22</u> |
| Fund Totals | | | |
| Total: Income | \$0.00 | \$16,500,000.00 | \$16,500,000.00 |
| Total: Expenses | \$0.00 | \$16,500,000.00 | \$16,500,000.00 |
| Total: Balance Sheet Accounts | \$0.00 | \$0.22 | \$0.22 |

ResolutionNo.

Fund: 7660 FICA

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------------|-----------------------|-----------------------|
| Income | | | |
| 7660-9010-0-0000-0000-880000-000-00 | \$0.00 | \$7,056,652.73 | \$7,056,652.73 |
| ***Income Total | <u>\$0.00</u> | <u>\$7,056,652.73</u> | <u>\$7,056,652.73</u> |
| Expenses | | | |
| 7660-9010-0-0000-9200-750000-000-00 | \$0.00 | \$7,056,652.73 | \$7,056,652.73 |
| ***Expense Total | <u>\$0.00</u> | <u>\$7,056,652.73</u> | <u>\$7,056,652.73</u> |
| Fund Totals | | | |
| Total: Income | \$0.00 | \$7,056,652.73 | \$7,056,652.73 |
| Total: Expenses | \$0.00 | \$7,056,652.73 | \$7,056,652.73 |
| Total: Balance Sheet Accounts | \$0.00 | \$0.00 | \$0.00 |

Pending Budget Revision
Control Number 20230001

ResolutionNo.

Fund: 7680 Medicare

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------------|-----------------------|-----------------------|
| Income | | | |
| 7680-9010-0-0000-0000-880000-000-00 | \$0.00 | \$5,523,106.75 | \$5,523,106.75 |
| ***Income Total | <u>\$0.00</u> | <u>\$5,523,106.75</u> | <u>\$5,523,106.75</u> |
| Expenses | | | |
| 7680-9010-0-0000-9200-750000-000-00 | \$0.00 | \$5,523,106.75 | \$5,523,106.75 |
| ***Expense Total | <u>\$0.00</u> | <u>\$5,523,106.75</u> | <u>\$5,523,106.75</u> |
| Fund Totals | | | |
| Total: Income | \$0.00 | \$5,523,106.75 | \$5,523,106.75 |
| Total: Expenses | \$0.00 | \$5,523,106.75 | \$5,523,106.75 |
| Total: Balance Sheet Accounts | \$0.00 | \$0.00 | \$0.00 |

ResolutionNo.

Fund: 7690 SDI

| FD---RE---Y-GO---FN---OB-----SI--L1 | Revised | Adjustments | Proposed |
|-------------------------------------|---------------|---------------------|---------------------|
| Income | | | |
| 7690-9010-0-0000-0000-880000-000-00 | \$0.00 | \$200,000.00 | \$200,000.00 |
| ***Income Total | <u>\$0.00</u> | <u>\$200,000.00</u> | <u>\$200,000.00</u> |
| Expenses | | | |
| 7690-9010-0-0000-9200-750000-000-00 | \$0.00 | \$200,000.00 | \$200,000.00 |
| ***Expense Total | <u>\$0.00</u> | <u>\$200,000.00</u> | <u>\$200,000.00</u> |
| Fund Totals | | | |
| Total: Income | \$0.00 | \$200,000.00 | \$200,000.00 |
| Total: Expenses | \$0.00 | \$200,000.00 | \$200,000.00 |
| Total: Balance Sheet Accounts | \$0.00 | \$0.00 | \$0.00 |

**Kings County Board of Education
Regular Meeting
May 11, 2022
Kings County Office of Education, 1144 W. Lacey Blvd., Hanford, CA 93230
4:00 PM**

CALL TO ORDER: President Robinson convened the regular meeting of the Kings County Board of Education at 4:00 p.m. Mrs. led the audience in the Pledge of Allegiance.

MEMBERS PRESENT: Board members in attendance included: President Tawny Robinson, Mr. Adam T. Medeiros, Mrs. Mary Gonzales-Gomez, Ms. Alicia Ramirez, and Mrs. Mickey Thayer. Mr. Barlow presided as ex-officio secretary.

OTHER PARTICIPANTS: Mrs. Jamie Dial, Mrs. Lisa Horne, Mrs. Rebecca Jensen, Ms. Leana Cantrell presided as the recording secretary.

COMMENTS FROM THE PUBLIC: None.

APPROVE MINUTES OF April 13, 2022, REGULAR MEETING On motion by Alicia Ramirez, second by Mickey Thayer, the minutes of the April 13, 2022 regular meeting of the Kings County Board of Education and minutes of the April 29, 2022, special meeting of the Kings County Board of Education were unanimously approved as a book.

AND APPROVE MINUTES OF APRIL 29, 2022, SPECIAL MEETING:

APPROVE RESOLUTION A051122 Ordering Governing Board Member Elections: Consolidation of Elections Specification of the Election Order: Mr. Todd Barlow presented Resolution A051122 Governing Board Member Elections: Consolidation of Elections Specification of the Elections Order. The proposed Resolution provides notice that the seats of the elective offices of Board Member overseeing Trustee Area 3, Tawny Robinson, and Board Member overseeing Trustee Area 4, Adam Medeiros are up for election in the 2022 county election. The Kings County Office of Education will submit this information to the County Elections Department prior to 6/30/22.

On motion by Mary Gonzales-Gomez, second by Alicia Ramirez, the Resolution of A051122 Ordering Governing Board Member Elections: Consolidation of Elections Specification of the Election Order was approved as follows:

**AYES: 5
NOES: 0
ABSENT: 0**

**DISCUSS/POSSIBLE
ACTION OF
SUPERINTENDENT'S
SALARY AND FRINGE
BENEFITS**

Mrs. Jamie Dial presented the Superintendent's Salary and Fringe Benefits for board discussion and possible action. Documentation was shared to reflect the historical salary schedule of the Kings County Superintendent of Schools. Upon board discussion, a revision will be made to add additional steps (5-9) to the existing schedule. It was determined that step 5 will reflect a 4.5% increase to better align with the cost of living increase granted to KCOE staff organization wide. It was further determined that steps (6-9) will reflect the traditional 4% increase, which is to be reviewed yearly.

On motion by Alicia Ramirez, second by Mickey Thayer, the Superintendent's Salary and Fringe Benefits were approved as follows:

**AYES: 5
NOES: 0
ABSENT: 0**

**APPROVE BOARD POLICY
WITH ADMINISTRATIVE
REGULATION 5141.52
SUICIDE PREVENTION
(SECOND READ)**

Mr. Todd Barlow presented the second reading of Board Policy with Administrative Regulation 5141.52 Suicide Prevention. The board policy is to be reviewed every five years. The policy is regarding suicide prevention training for grades 7th - 12th has been reviewed and revised with community stakeholders, school-employed mental health professionals, and suicide prevention experts.

On motion by Adam Medeiros, second by Mickey Thayer, Board Policy with Administrative Regulation 5141.52 Suicide Prevention (Second Read) was approved as follows:

**AYES: 5
NOES: 0
ABSENT: 0**

**REVIEW OF WILLIAMS
UNIFORM COMPLAINT
REPORT SUMMARY FOR
QUARTER 3.**

Mr. Todd Barlow Presented the review of the Williams Uniform Complaint Report Summary for Quarter 3. The County Superintendent of Schools, or designee shall report summarized data of the nature and resolution for all complaints for office operated classes and programs on a quarterly basis to the County Board of Education.

The Williams Uniform Complaint Report Summary for Quarter 3 was presented as is and requires no action at this time.

**SUPERINTENDENT'S
REPORT:**

Superintendent, Todd Barlow presented the following local and state updates:

- Burris Park Open House and Dedication of the John Tos Greenhouse to be held Wednesday May 18, 2022 5:00 pm - 7:00 pm at Burris Park.
- Stratford Playground Inauguration BBQ to be held May 19, 2022 11:15 am at Stratford Elementary School.
- CCBE Annual Conference September 9-11, 2022 in Monterey. Leana Cantrell will arrange reservations.
- Guiding Principles: Ensure all students have *equitable access* to in-person instruction

Treat colleagues who have dedicated their lives to serving this educational community as indispensable providers for our students

**COMMENTS FROM THE
BOARD:**

Member Gonzales-Gomez reported:

- Mrs. Gonzales-Gomez attended the Corcoran Senior Awards Ceremony in support of the students of Corcoran High School
- Mrs. Gonzales-Gomez is anticipating her absence at the June 22, 2022 Regular Meeting and has asked for a motion to approve her attendance at the Shelly Baird Graduation, Stratford Playground Ribbon Cutting, or the Burris Park Celebration to serve as her attendance in lieu of the June 22, 2022 meeting.

Motion to approve by Mickey Thayer, second by Alicia Ramirez. The board approved Member Mary Gonzales-Gomez attending one or more upcoming KCOE events to serve as her attendance in lieu of the regular meeting June 22, 2022 as follows:

AYES: 5
NOES: 0
ABSENT: 0

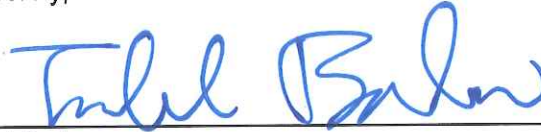
Member Ramirez reported:

- Ms. Ramirez attended the "Boost Our Mothers" event in Sacramento, Kings Quilt Unveiling, and visited Avenal State Prison.

There were no other comments from the board.

There being no further business, the meeting adjourned at 4:49 PM.

Sincerely,

A handwritten signature in blue ink, appearing to read "Todd Barlow", written over a horizontal line.

Todd Barlow
Ex Officio Secretary

BOARD ACTION ITEM

| | |
|----------------|--|
| DATE | June 8, 2022 |
| TOPIC | RESOLUTION A060822- RESOLUTION REGARDING THE EDUCATION PROTECTION ACCOUNT |
| ISSUE | The Board is approving the use of the 2022-2023 Education Protection Account funds (Prop 30 & Prop 55). |
| BACKGROUND | Pursuant to Article XIII, Section 36 of the California Constitution, school districts, county offices of education and community college districts are required to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided that the governing board makes the spending determinations in an open session of a public meeting. The resolution meets the requirements and refers to the Education Protection Account Fund Uses as the planned use of funds. |
| RESOURCE | Jamie Dial, ext 7091 Resolution A060822 Education Protection Account Fund Uses |
| RECOMMENDATION | The administration recommends the approval of Resolution A060822-Resolution Regarding the Education Protection Account |

RESOLUTION A060822
RESOLUTION REGARDING THE EDUCATION PROTECTION ACCOUNT

WHEREAS, the voters approved temporary sales and income tax increases with Proposition 30 on November 6, 2012; and voters approved Proposition 55 on November 8, 2016, which allowed the sales tax increase to expire in 2016 while extending the increased income tax rates through 2030.

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012; and Proposition 55 amended Article XIII, Section 36 of the California Constitution effective November 8, 2016, and commencing on January 1, 2018.

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f) of the California Constitution;

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the Board of Education shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the Kings County Board of Education;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the Kings County Board of Education has determined to spend the monies received from the Education Protection Act as attached on the report titled “Education Protection Account Fund Uses”.

3. Funds received and spent will be reported and posted on the Kings County Office of Education website for public review after the close of the fiscal year.

DATED: June 8, 2022

Board Member

Board Member

Board Member

Board Member

Board Member

Education Protection Account Fund Uses

KINGS COUNTY OFFICE OF EDUCATION

Planned Uses of Funds

Expenditures through: June 30, 2023

For Fund 01, Resource 1400 Education Protection Account

| Description | Object Codes | Amount |
|--|--------------|-------------------|
| AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | |
| Adjusted Beginning Fund Balance | 9791-9795 | 0.00 |
| LCFF Sources | 8010-8099 | 494,234.00 |
| Federal Revenue | 8100-8299 | 0.00 |
| Other State Revenue | 8300-8599 | 0.00 |
| Other Local Revenue | 8600-8799 | 0.00 |
| All Other Financing Sources and Contributions | 8900-8999 | 0.00 |
| Deferred Revenue | 9650 | 0.00 |
| TOTAL AVAILABLE | | 494,234.00 |
| EXPENDITURES AND OTHER FINANCING USES | | |
| (Objects 1000-7999) | | |
| Instruction | 1000-1999 | 0.00 |
| Instruction-Related Services | | |
| Instructional Supervision and Administration | 2100-2150 | 0.00 |
| AU of a Multidistrict SELPA | 2200 | 0.00 |
| Instructional Library, Media, and Technology | 2420 | 0.00 |
| Other Instructional Resources | 2490-2495 | 0.00 |
| School Administration | 2700 | 0.00 |
| Pupil Services | | |
| Guidance and Counseling Services | 3110 | 0.00 |
| Psychological Services | 3120 | 0.00 |
| Attendance and Social Work Services | 3130 | 0.00 |
| Health Services | 3140 | 0.00 |
| Speech Pathology and Audiology Services | 3150 | 0.00 |
| Pupil Testing Services | 3160 | 0.00 |
| Pupil Transportation | 3600 | 0.00 |
| Food Services | 3700 | 0.00 |
| Other Pupil Services | 3900 | 0.00 |
| Ancillary Services | 4000-4999 | 0.00 |
| Community Services | 5000-5999 | 0.00 |
| Enterprise | 6000-6999 | 0.00 |
| General Administration | 7000-7999 | 0.00 |
| Plant Services | 8000-8999 | 494,234.00 |
| Other Outgo | 9000-9999 | 0.00 |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | | 494,234.00 |
| BALANCE (Total Available minus Total Expenditures and Other Financing Uses) | | 0.00 |

BOARD ACTION ITEM

June 08, 2022

| | |
|-----------------|---|
| TOPIC: | KCOE/Softchoice CAMSA Extension |
| ISSUE: | The original Contract between KCOE and Softchoice for the CAMSA agreement expires on July 31, 2022 |
| BACKGROUND: | <p>On August 1, 2019, KCOE and Softchoice entered into a three-year agreement for special pricing on Microsoft software. This agreement is known as the CAMSA (CITE and Microsoft Strategic Alliance) agreement and is a master purchasing agreement for all K-12 educational institutions in California. The original agreement allows for two additional one (1) year extensions. We would like to execute the first of those extensions.</p> |
| RESOURCE: | <p>Edward Bonham, Chief Technology Officer Kings County Office of Education 1144 West Lacey Boulevard Hanford, CA 93230 edwardb@kingscoe.org Phone: (559) 589-7095</p> |
| RECOMMENDATION: | Recommend approval of Amendment to Extend Contract Between Kings County Office of Education and Softchoice as presented. |

**Amendment to Extend Contract Between
Kings County Office of Education and
Softchoice**

Kings County Office of Education and Softchoice ("collectively Parties") hereby enter into this amendment to extend the agreement between the Parties for the Educational Enrollment Solution (EES) program ("Amendment").

Whereas, Kings County Office of Education and Softchoice entered into a three-year agreement with a start date of August 1, 2019 ("Agreement");

Whereas, the Agreement serves as a master purchasing vehicle for K-12 educational institutions in the state of California through CAMSA (CITE and Microsoft Strategic Alliance).

Whereas, the Agreement stated that it could be extended for two additional one (1) year terms; and

Whereas, the original term is scheduled to expire on July 31, 2022 and the Parties would like to exercise the option to extend the Agreement.

Now, Therefore, the Parties agree as follows:

Pursuant to Section 4 of the Agreement, the Parties hereby Amend the Agreement to exercise their right to extend the term of the Agreement for one (1) additional year until July 31, 2023.

This Amendment is subject to execution and approval by both parties as indicated by the signatures of the authorized Party representatives below.

For Kings County Office of Education:

For Softchoice:

David Butkiewicz

Todd Barlow

Name

Superintendent

Title

Date

David Butkiewicz

Name

Contracts Program Manager

Title

05-27-2022

Date

BOARD DISCUSSION ITEM

| | |
|----------------|---|
| TOPIC | DISPOSAL OF FIXED ASSETS |
| DATE | June 8, 2022 |
| ISSUE | In accordance with Education Code 1279, the Superintendent has certified that the items listed for disposal are worth less than \$25,000 and the report is submitted for your review. |
| BACKGROUND | <p>BP 3270 requires the County Superintendent or designee to certify the value of the property with value less than \$25,000 being disposed in a quarterly report and submitted to the County Board of Education for its review.</p> <p>The Superintendent will use the procedures under Administrative Rule 3270 for disposal of the property.</p> |
| RESOURCE | Ivo Denham Fixed Asset Disposal List |
| RECOMMENDATION | Discussion item and no action necessary. |

**KINGS COUNTY OFFICE OF EDUCATION
FIXED ASSET DISPOSAL LIST**

June 8, 2022

| ASSET # | DESCRIPTION | ASSET # | DESCRIPTION |
|----------|-----------------------------|----------|-------------------------------|
| 73012680 | IPAD 2 WIFI | 73010665 | AVERMEDIA DOCUMENT CAMERA |
| 73012681 | IPAD 2 WIFI | 73011615 | HDX EAGLEEYE CAMERA |
| 73011726 | CISCO ACCESS POINT | 73010749 | NEWTEK TRICASTER STUDIO |
| 73017916 | SERVER | 73012948 | CISCO AIRONET ACCESS POINT |
| 73009099 | DUAL PORT AGGREGATOR | 73010663 | AVERMEDIA DOCUMENT CAMERA |
| 73010095 | UNITY BRIDGE | 73008517 | LAN CABLEMETER |
| 73011500 | IBOSS | 73008518 | LAN CABLEMETER |
| 73011506 | IBOSS | 73009153 | LAN CABLEMETER |
| 73011521 | IBOSS WEB FILTER HARDWARE | 73010973 | TSUNAMI LOW BAND |
| 73011524 | IBOSS | 73011101 | APC SMART UPS |
| 73011495 | IBOSS | 73011405 | DRAGONWAVE QUANTUM |
| 73011522 | IBOSS | 73013384 | CISCO PHONE |
| 73011523 | IBOSS REPORTER | 73013726 | ASENTRIA SITE BOSS |
| 73011497 | IBOSS | 73007930 | BARD UNIT A/C |
| 73011498 | IBOSS | 73004360 | TRACTOR |
| 73011501 | IBOSS | 73012720 | EXTERIOR KCOE LETTER SIGNS |
| 73011503 | IBOSS | 73000150 | FOLDER MARTIN YALE |
| 73011504 | IBOSS | 73005133 | 3 DRAWER PEDESTAL |
| 73011505 | IBOSS | 73006268 | INFANT SIMULATOR |
| 73011499 | IBOSS | 73006785 | EMPATHY BELLY KIT |
| 73011650 | IBOSS | 73006855 | EMPATHY BELLY KIT |
| 73011658 | IBOSS | 73006430 | HITACHI DATA VIDEO PROJECTOR |
| 73012874 | IBOSS SECURITY INTERNET WEB | 73006164 | CANON CAMCORDER |
| 73013250 | IBOSS SECURE WEB GATEWAY | 73006167 | JVC VIDEO CASSETTE RECORDER |
| 73015021 | IBOSS | 73001450 | SELECTRIC TYPEWRITER |
| 73013416 | LATITUDE | 73006795 | SONY DIGITAL CAMERA |
| 73013279 | LATITUDE | 73011777 | MOTOROLA RADIO |
| 73009470 | APC RACK PDU SWITCHED | 73011782 | MOTOROLA RADIO |
| 73010733 | APC SWITCHED RACK | 73011786 | MOTOROLA RADIO |
| 73005051 | HP LASERJET PRINTER | 73011790 | MOTOROLA RADIO |
| 73005116 | HP LASETJET PRINTER | 73011881 | MOTOROLA RADIO |
| 73007866 | HP COLOR LASERJET | 73011886 | MOTOROLA RADIO |
| 73008320 | PRINTER | 73011887 | MOTOROLA RADIO |
| 73008361 | LASER PRINTER | 73010008 | HOTPOINT ELECTRIC RANGE |
| 73008515 | LASER PRINTER HP | 73004364 | LATERAL FILE 4 DRAWER |
| 73008656 | LASER PRINTER | 73004554 | MARTIN YALE PAPER FOLDER |
| 73009508 | HP LASERJET | 73006312 | WORKSTATION |
| 73010036 | HP LASERJET PRINTER | 73006776 | COMPUTER CORNER |
| 73010330 | HP LASERJET PRINTER | 73005146 | CARPET |
| 73002189 | SENTRY SYSTEM SCANNER | 73005147 | GRABER WINDOW SHADES |
| 73005815 | SCANNER | 73005423 | CARPET & FLOORING |
| 73012495 | LATITUDE | 73005526 | DECK RAMP & TRANSFER PLATFORM |
| 73012533 | LATITUDE | 73009841 | WALL MOUNT HVAC UNIT |
| 73010414 | POLYCOM EAGLE EYE CAMERA | 73009842 | WALL MOUNT HEAT PUMP |
| 73010415 | POLYCOM EAGLE EYE PROCESSOR | 73009843 | WALL MOUNT HEAT PUMP |
| 73010922 | WIDESCREEN SMART BOARD | 73009851 | FLOORING - CARPET & LINO |
| 73013319 | PTZ PRO VIDEO CONFERENCING | 73009852 | FLOORING - CARPET & VINYL |
| 73013414 | LATITUDE | 73009993 | FLOORING |
| 73013257 | LATITUDE | 73009994 | FLOORING |
| 73006827 | LASERJET | 73009995 | FLOORING |
| 73014627 | LOGITECH PTZ PRO VIDEO | 73009998 | EXTERIOR PAINT |
| 73010658 | CHIEF FLAT PANEL LCD | 73009999 | EXTERIOR PAINT |
| 73010921 | SAFEHARBOR LAPTOP CART | 73010361 | REPLACED VINYL FLOOR |

KINGS COUNTY OFFICE OF EDUCATION

FIXED ASSET DISPOSAL LIST

June 8, 2022

| ASSET # | DESCRIPTION | ASSET # | DESCRIPTION |
|----------|-----------------------------|---------|-------------|
| 73013696 | AQUA BATTERY | | |
| 73013697 | AQUA BATTERY | | |
| 73013698 | AQUA BATTERY | | |
| 73013699 | DELTA TOUCH FAUCET | | |
| 73000883 | PORTABLE PA SYSTEM | | |
| 73008473 | SECURITY SYSTEM | | |
| 73007156 | TRACTOR & DISC | | |
| 73007165 | RHEEM CONDENSING UNIT | | |
| 73008698 | PRESSURE WASHER | | |
| 73009344 | LITE TRACK VACUUM CLEANER | | |
| 73010729 | FENCE REPAIR | | |
| 73010730 | TREE & STUMP REMOVAL | | |
| 73010811 | VACUUM VIPER | | |
| 73011137 | TREE REMOVAL | | |
| 73011146 | TREE TRIMMING | | |
| 73012545 | TREE REMOVAL | | |
| 73010803 | PAINT | | |
| 73010796 | PAINT | | |
| 73006313 | MISC TELEPHONE EQUIPMENT | | |
| 73012003 | APPLE IPAD | | |
| 73011847 | APC SMART UPS | | |
| 73007149 | CISCO ROUTER | | |
| 73010684 | DRAGON WAVE MICROWAVE RADIO | | |
| 73010685 | DRAGON WAVE MICROWAVE RADIO | | |
| 73010769 | SMART UPS BATTERY | | |
| 73011310 | APC BATTERY PACK | | |
| 73011772 | CISCO ACCESS POINT | | |
| 73011773 | CISCO ACCESS POINT | | |
| 73012026 | A/C UNIT FOR NEMA CABINET | | |
| 73013560 | STRYKER HOSPITAL BED | | |
| 73004068 | CARPET SPECIAL ED | | |
| 73013430 | LATITUDE | | |
| 73013601 | DELL LATITUDE LAPTOP | | |
| 73013240 | OPTIPLEX | | |
| 73013226 | OPTIPLEX | | |
| 73013222 | OPTIPLEX | | |
| 73014278 | DELL LATITUDE LAPTOP | | |
| 73014279 | DELL LATITUDE LAPTOP | | |
| 73014286 | DELL LATITUDE LAPTOP | | |
| 73012377 | CISCO CATALYST PORT SWITCH | | |
| 73014636 | SYNLAWN TERF | | |

DISCUSSION ITEM

DATE: June 8, 2022

TOPIC: Universal Prekindergarten Planning and Implementation Grant Program – Kings County Office of Education

ISSUE: Review of Universal Prekindergarten Planning and Implementation Grant Program – County Offices of Education Countywide Planning and Capacity Building

BACKGROUND: Under the provisions of California *Education Code* (EC) Section 8281.5(c), grant funds are allocated county offices of education (COEs) to support countywide planning and capacity building around UPK. These funds may be used for costs associated with providing countywide planning and capacity building services to help LEAs in their county create or expand CSPP or Transitional Kindergarten (TK) programs, or to establish or strengthen partnerships with other providers of Pre-K education within the LEA, including Head Start programs, to ensure that high-quality options are available for four-year-old children.

RECOMMENDATION: Discussion item. No action is necessary.

RESOURCE: Joy Santos
Assistant Superintendent,
Educational Services
joy.santos@kingscoe.org
559-589-7068



Kings County Office of Education

Todd Barlow - County Superintendent of Schools

Kings County Office of Education

A Resource for County Offices of Education

Released – 3/22/2022

Universal PreKindergarten in California

Decades of research demonstrate that an early and strong foundation for learning matters. Children who have effective learning opportunities before Kindergarten (K) have an advantage in school and in life over children who do not, especially children with adverse childhood experiences. Children who attend quality preschool programs are more prepared for school in terms of their early literacy, language, and math skills, their executive function, and social-emotional development. In some cases, preschool participants are less likely to be identified for special education services or to be held back in elementary school than children who do not attend developmentally-informed preschool programs that include strong educational components.

California is poised to realize Universal PreKindergarten (UPK) for all four-year-old children, and to expand services for three-year-old children through bold leadership and the unprecedented investments in the Budget Act of 2021, including Universal Transitional Kindergarten (UTK) and expansion of the California State Preschool Program (CSPP).

The tumult of the COVID-19 pandemic accelerated a call to action to ensure a strong educational foundation for all children, emphasizing the critical role of our education system in supporting children and families' needs and how local flexibility fuels community capacity to meet their needs. California's leaders responded with historic investments in family support, child development and care, and education. Yet, as the 2020 Master Plan for Early Learning and Care highlights, realizing the promise of early childhood investments will require all partners—across early learning and care, early education, elementary education, and expanded learning and extended care communities—to work together to create a stronger system designed to meet the needs of the whole child and their families.

The California Universal PreKindergarten Planning and Implementation Grant Program – Overview of County Offices of Education Support Function

The 2021–22 State Budget package established the UPK Planning and Implementation Grant Program as a state early learning initiative with the goal of expanding access to PreKindergarten (Pre-K) programs at local educational agencies (LEAs). More information about this program is further outlined in the UPK Planning and Implementation Grant Program – LEA Planning Template (LEA Planning Template), which can be found on the California Department of Education's (CDE's) website at <https://www.cde.ca.gov/ci/gs/em/>.

Under the provisions of California *Education Code (EC)* Section 8281.5(c), grant funds are allocated to school districts, charter schools, and county offices of education (COEs) with K enrollment in specific years, according to a specified formula. In addition, funds are allocated to COEs to support countywide planning and capacity building around UPK.

These funds may be used for costs associated with providing countywide planning and capacity building services to help LEAs in their county create or expand CSPP or Transitional Kindergarten (TK) programs, or to establish or strengthen partnerships with other providers of Pre-K education within the LEA, including Head Start programs, to ensure that high-quality options are available for four-year-old children. Allowable costs include, but are not necessarily limited to, planning costs, hiring and recruitment costs, staff training and professional development, classroom materials, and supplies.

As a condition of receiving grant funds, state law requires each LEA to create a plan articulating how all children in the attendance area of the LEA will have access to full-day learning programs the year before K that meet the needs of parents, including through partnerships with the LEA's expanded learning offerings, the After School Education and Safety (ASES) Program, the CSPP, Head Start programs, and other community-based early learning and care programs (*EC* Section 8281.5).

Under state law, the plan must be developed for consideration by the LEA's governing board or body at a public meeting on or before June 30, 2022, after which the LEA must provide data, as specified by the State Superintendent of Public Instruction, to the CDE. **COEs are also required to develop and present a plan that describes how the COE is providing support for countywide planning and capacity building efforts for UPK planning and implementation (*EC* Section 8281.5). Additionally, COEs will be required to submit the required data questions outlined in this template. If a COE operates a TK and K program, it must also develop a UPK Plan and provide the CDE with required data as outlined in the LEA Planning Template.**

The CDE released the UPK Planning and Implementation Grant Program - COE Countywide Planning and Capacity Building Template to: (1) offer planning questions for COE consideration in developing comprehensive plans for supporting LEAs to plan and implement UPK that meet community and family needs, and (2) outline the data that will be required for submission to the CDE to meet the requirements of *EC* Section 8281.5.

COEs should develop plans for how they will support LEAs in their county to assess options, make decisions, and construct plans that address the required questions and consider the recommended questions found in this template. COEs should communicate with the LEAs in their county about the types of information, resources, and technical assistance the COE is able to offer to support the UPK planning process.

The California County Superintendents Educational Services Association (CCSESA) developed The Universal Prekindergarten Planning Toolkit: A Resource for County Offices of Education in California as a resource guide that can be found at https://ccsesa.org/?wpfb_dl=7924. It offers approaches and examples of how COEs can assist LEAs with planning for both UPK as well as preschool through third grade (P-3) continuum alignment and capacity building. The toolkit is a companion document to align with focus areas outlined in the LEA Planning Template. CCSESA also developed a UPK LEA Assessment Tool to support the ongoing planning process to expand access to Pre-K programs that can be found at https://ccsesa.org/?wpfb_dl=7925.

Universal PreKindergarten County Office of Education Countywide Planning and Capacity Building Template

This template mirrors the format of the LEA Planning Template and includes recommended and required planning questions. Collectively, the recommended and required questions form a set of core planning questions the CDE believes are critical for COEs to answer in order to effectively support the development of comprehensive, responsive, and community-centered UPK Plans locally.¹

- Recommended Questions: All COEs are highly encouraged to incorporate answers to these questions in their UPK Plans. Responses to these questions are not required for submission to the CDE, but do support more holistic planning to meet the intent of these funds.
- Required questions: All COEs will be required to answer the required data questions outlined in this template in a survey that will be issued by the CDE following the June 30, 2022, deadline for LEAs to present their plans to their governing boards.²

The CDE will be collecting information on the answers to the COE required questions after July 30, 2022, in a survey. This will allow the CDE to learn about how COEs are supporting LEAs as they move through the planning and implementation process.

The questions required for submission to the CDE should be answered based on how the COE supported LEAs in advance of their June 30, 2022, plan presentations to local governing boards, as well as how the COE plans to continue to support implementation of UPK in the county through 2025–26.

The UPK COE Planning Template is organized as follows:

1. Self-Certification
2. Projected Enrollment and Needs Assessment
3. Focus Area Planning
 - a. Vision and Coherence
 - b. Community Engagement and Partnerships
 - c. Workforce Recruitment and Professional Learning
 - d. Curriculum, Instruction, and Assessment
 - e. LEA Facilities, Services, and Operations

Key Considerations

Staffing County Office of Education Capacity for Planning, Communication, and Coordination
Local partnerships are critical to successful UPK implementation both at the district and county levels. COEs should play a key role in facilitating the development and strengthening of partnerships with local service providers in support of local UPK implementation that meets children and families' needs. Many funding opportunities available to support UPK implementation have been made available, and COEs are in a unique position to coordinate efforts across LEAs so that funding can achieve maximal impact. To that end, the CDE encourages COEs to include plans to hire personnel to focus on effective UPK implementation in their county including supporting communication and coordination with LEAs, extended learning and care programs and partners, other local service

¹ The CDE may collect additional data related to UPK implementation in future years as well.

² The required questions referred to in this template are being provided to COEs in advance of the survey to assist in the planning and implementation process.

providers, institutions of higher education (IHEs), and other community partners involved in UPK implementation related to planning, grant management, and implementation.

Transitional Kindergarten Implementation Timeline

As a condition of receipt of apportionment, school districts and charter schools must implement universally available TK for all four-year-old children by 2025–26 (EC Section 48000[c][1]). COEs should support LEAs to consider how this implementation timeline will impact elements of their UPK Plan, including whether implementing UTK on a faster timeline through early admittance TK (ETK) (children who turn four between July 1 and September 1 of the school year will not qualify for ETK, but will qualify for TK in 2025–26) will allow the LEA to reach economies of scale with regard to the number of classrooms and TK teachers needed. The table below illustrates the UTK implementation timeline, including eligibility and ratios.

Table: TK Eligibility, Ratio, and Class Size Requirements by Fiscal Year

| Type of Requirement | 2021–22 | 2022–23 | 2023–24 | 2024–25 | 2025–26 |
|---------------------|--|--|--|--|--------------------------|
| Eligibility | Turn five between September 2 and December 2; at district discretion, turn five between December 3 and the end of the school year*** | Turn five between September 2 and February 2; at district discretion, turn five between February 3 and the end of the school year*** | Turn five between September 2 and April 2; at district discretion, turn five between April 3 and the end of the school year*** | Turn five between September 2 and June 2; at district discretion, turn five between June 3 and the end of the school year*** | Turn four by September 1 |
| Ratios | Not Specified | 1:12 | 1:10** | 1:10** | 1:10** |
| Class Size * | 24* | 24* | 24* | 24* | 24* |

* Average class size across the school site.

** Subject to future legislative appropriation.

*** Pursuant to EC 37200 the end of the school year is June 30th.

Supporting a Preschool through Third Grade Continuum

The CDE recently launched a P–3 Alignment Initiative rooted in research that suggests the gaps in children’s opportunities and learning outcomes demand system-level reform at the state, county, district, school, and community level. Through this work, the CDE hopes to disrupt inequities, address bias, and promote equitable opportunities for California’s early learners. UPK implementation presents a critical opportunity to strengthen P-3 alignment, as a means of sustaining and accelerating the improved child outcomes associated with high-quality, early learning experiences. Additional information about the CDE’s P-3 Alignment Initiative can be found at <https://www.cde.ca.gov/ci/gs/p3/>.

COEs should support LEAs to create UPK Plans that are aligned with the vision of a P-3 continuum. This includes supporting districts to engage leadership and staff from across different departments and divisions in the UPK planning effort. These could include district staff from the early education department (if there is one), curriculum and instruction, student programs, workforce, human resources, business services, special education, multilingual education, expanded learning and afterschool, and facilities. COEs should support LEAs to engage the families and extended learning and care providers in these planning efforts as well.

Full-Day Extended Learning and Care

State law does not require LEAs to operate a TK program that offers full-day early learning to all children the year before K; however, LEAs must articulate how they plan to ensure access to full-day, early learning programming to all students, and how they are partnering or plan to partner with other programs, such as those listed in the statute, to ensure every child has access to extended learning and care that, combined, equates to a full-day of programming that meets the community's needs. COEs can play an important role in supporting LEAs to identify the needs of families and design a UPK implementation model that meets these needs.

Additionally, starting in the 2022–23 school year, LEAs receiving Expanded Learning Opportunities Program (ELO-P) funding must offer nine hours of combined instructional time and expanded learning opportunities per instructional day to all unduplicated children enrolled in TK and at least 30 intersession days; however, LEAs are not required to exclusively use ELO-P funding to meet the requirement. LEAs can also partner with Head Start, CSPP, ASES, or other community-based child care programs to fund and provide the additional extended learning and care hours needed to reach nine hours. (*EC* Section 46120). COEs can assist LEAs in developing partnerships with extended learning and care partners to provide these services. Some strategies include making connections across district and extended learning program staff, facilitating input and engagement sessions, convening partner meetings, providing lists of contacts, and more.

Creating Joint or Aligned Plans

COEs are encouraged to support joint planning efforts in instances where a joint plan is most effective or feasible. LEAs are permitted to partner in creating a joint UPK Plan and may submit the same plan for multiple LEAs. Small and rural LEAs serving similar communities, especially those with low TK or K average daily attendance (ADA), are strongly encouraged to consider creating a joint UPK Plan which includes non-district learning programs serving four-year-old children. LEAs are also encouraged to consider partnering with other nearby LEAs to submit a joint UPK Plan or with their COE to create a single, countywide plan. These joint plans should be developed in conjunction with CSPP, Head Start, other preschool programs, and early learning and care providers. COEs play a critical role in supporting these joint planning efforts among LEAs. COEs are also encouraged to collaborate with other COEs, as needed and applicable, in order to support capacity and effectiveness of the planning and support provided.

Universal PreKindergarten Planning Template

Self-Certification

In the data collection survey submitted to the CDE, COEs must self-certify they developed a plan that was presented for consideration by the governing board or body at a public meeting on or before June 30, 2022, for how the COE is providing support for countywide planning and capacity building efforts for UPK planning and implementation.

1. Please complete the following table:

| COE Name | Contact Name and Title of the Individual Self-Certifying the Statement Above | Email | Phone |
|----------------------------------|---|-------------------------|---------------|
| Kings County Office of Education | Joy Santos, Assistant Superintendent, Educational Services | joy.santos@kingscoe.org | (559)589-7068 |

2. Did the COE develop a joint plan with another COE?

No

3. If the COE answered Yes to Question 2, what other COEs are part of this joint plan? [open response]

N/A

4. Did the COE support any LEAs to develop joint plans?

No

Projected Enrollment and Needs Assessment

Required Questions

The CDE will be collecting this information after the COE plan is presented to the governing board and after districts have presented their plans to their local governing boards.

1. What data sources has the COE used to support LEAs in the development of enrollment projections or needs assessments? [select all that apply]
 - a. Count of births in each ZIP Code in California as reported by the California Health and Human Services Agency (CHHS); estimated counts of births in each LEA from 2013 through 2019; and estimated count of births in each LEA three, four, five, and six years prior to 2013 through 2026 (these may be found on the CHHS Live Birth Profiles by ZIP code web page at https://data.chhs.ca.gov/dataset/cdph_live-birth-by-zip-code)
 - b. Estimated population of three-, four-, five-, and six-year-old children for each county from 2013 through 2026 produced by the Department of Finance (DOF) (these may be found on the DOF Projections web page at <https://www.dof.ca.gov/forecasting/demographics/projections/>)
 - c. "P-2B County Population by Age" (XLSX), the DOF County Population Projections by Age projection (these can be found on the DOF Projections web page at <https://www.dof.ca.gov/forecasting/demographics/projections/>)
 - d. CHHS Live Birth Profiles by ZIP Code (these can be found at https://data.chhs.ca.gov/dataset/cdph_live-birth-by-zip-code)
 - i. Projected Enrollment and Needs Assessment: https://docs.google.com/spreadsheets/d/1_7clgq4VJMJhq4myQ1eLjgVkUcbX5VEHRbLfHEglE/edit?usp=sharing (includes A-D listed above)
 - e. Quality Counts California (QCC) Common Data File - Consultation with Early Childhood Education, Director
 - f. American Institute for Research Early Learning Needs Assessment Tool - Consultation with Early Childhood Education, Director
2. Has the COE partnered with local Head Start providers, CSPP, local childcare and development planning councils (LPCs), R&R agencies, or other early learning and care partners to leverage existing data to inform LEA needs assessments? [Select all the apply]
 - a. Head Start providers
 - b. CSPP providers
 - c. LPCs
 - d. R&R agencies
 - e. Private Providers

3. Has the COE provided technical assistance to LEAs in any of the following areas related to projecting enrollment and assessing needs? [select all that apply]
- a. Support for parent surveys to gauge interest in service delivery models
 - b. Data analysis capacity building to support staff to refine enrollment projections and project staffing needs based on community context
 - c. Information on program eligibility requirements to project enrollment across programs
 - d. Information on available resources and programs to support workforce pipeline development to staff UPK

Focus Area A: Vision and Coherence

Required Questions

1. How many districts is the COE offering or planning to offer support to? [number ranges, (including all) drop down]
 - a. All County LEAs
2. How many districts have accepted or participated in COE-administered UPK planning supports within the county to date? [number ranges, drop down]
 - a. 16 - includes all events, meetings, email updates and consulting.
3. How many charters is the COE supporting or planning to support within the county? [number ranges, drop down]
 - a. 5 (included in totals above)
4. What proportion of districts and charters is the COE supporting or planning to support within the county? [percent ranges, drop down]
 - a. 100%
5. How did the COE support LEAs to develop a local vision for UPK? [open response]

Kings County Office of Education (KCOE) has supported and continues to support LEAs the areas of Key Consideration as follows:

1) Staffing Capacity for Planning, Communication, and Coordination

Kings County Office of Education believes local partnerships are critical to successful UPK implementation both at the district and county levels. We are preparing to play a key role in facilitating the development and strengthening of partnerships with local service providers in support of local UPK implementation that meets children and families' needs. We have already applied to many funding opportunities to support UPK implementation. Our plan includes hiring personnel to focus on effective UPK implementation in our county including supporting communication and coordination with LEAs, extended learning and care programs and partners, other local service providers, institutions of higher education (IHEs), and other community partners involved in UPK implementation related to planning, grant management, and implementation.

2) Transitional Kindergarten Implementation Timeline

As a condition of receipt of apportionment, Kings County Office of Education understands LEAs and charter schools must implement universally available TK for all four-year-old children by 2025–26 (EC Section 48000[c][1]). We will support LEAs in consideration of how this implementation timeline will affect elements of their UPK Plan, including whether implementing UTK on a faster timeline through early admittance TK will allow the LEA to reach economies of scale with regard to the number of classrooms and TK teachers needed.

3) Supporting a Preschool through Third Grade Continuum

Through the work of CDE in the P–3 Alignment Initiative, Kings County Office of Education strives to work as a partner to disrupt inequities, address bias, and promote equitable opportunities for California’s early learners. UPK implementation presents a critical opportunity to strengthen P-3 alignment, as a means of sustaining and accelerating the improved child outcomes associated with high quality, early learning experiences.

As a support to LEAs, we will have been working to assist them in creating UPK Plans aligned with the vision of a P-3 continuum. This includes supporting LEAs to engage leadership and staff in the UPK planning effort. These partnerships include district staff from the early education department, curriculum and instruction, student programs, workforce, human resources, business services, special education, multilingual education, expanded learning and afterschool, and facilities, as applicable. Kings County Office of Education is also committed to supporting LEAs to engage the families and extended learning and care providers.

4) Full-Day Extended Learning and Care

Kings County Office of Education is ready to play an important role in supporting LEAs to identify the needs of families and design a UPK implementation model that meets these needs. This includes assistance to LEAs receiving Expanded Learning Opportunities Program (ELO-P) funding. Messaging that LEAs must offer nine hours of combined instructional time and expanded learning opportunities per instructional day to all unduplicated children enrolled in TK and at least 30 intersession days; however, LEAs are not required to exclusively use ELO-P funding to meet the requirement have been communicated. We have communicated that LEAs can collaborate with Head Start, CSPP, ASES, including family child care homes, or other community-based childcare programs to fund and provide the additional extended learning and care hours needed to reach nine hours. (EC Section 46120). To that end, we are working to assist LEAs in developing partnerships with extended learning and care partners to provide these services.

5) Creating Joint or Aligned Plans

Kings County Office of Education has messaged the flexibility to create joint plans in instances where this is most effective or feasible. It is important that these joint plans be developed in conjunction with CSPP, Head Start, other preschool programs, and early learning and care providers. We acknowledge we play a critical role in supporting these joint planning efforts within our county. We have also begun working to collaborate with other COEs to support capacity and effectiveness of the planning and support provided.

6. Has the COE supported or does the COE plan to support districts to incorporate UPK into their Local Control and Accountability Plans (LCAPs)?

Yes

7. Did the COE implement or is the COE planning to implement internal organizational structures or modifications to ensure that COE child development and early education staff collaborate and coordinate effectively with staff in other departments within the COE (for example, Special Education, Curriculum and Instruction)
- a. Yes [if yes, what changes were made or what changes are planned; open response]
- i. COE is working closely with Curriculum and Instruction, Human Resources, Teacher Preparation, Regional SELPA (Special Education Local Plan Area.) and Early Childhood departments to collaborate and coordinate effectively with staff in other departments within the COE.
8. Does the COE plan to support LEAs in the county to either apply to operate a CSPP contract or apply to expand existing CSPP contracts? [select one]
- a. Yes - the COE supported LEAs in applying to expand existing CSPP contract(s) in 2022–23
- b. Yes - the COE supported LEAs in applying for new CSPP contract(s) in 2022–23
- c. Yes - the COE will support LEAs in applying to expand existing CSPP contracts in future years (if funding is appropriated by the legislature)
- d. Yes - the COE will support LEAs that plan to apply to administer a new CSPP contract in future years (if funding is appropriated by the legislature)
9. In which of the following Focus Area A: Vision and Coherence areas has the COE provided technical assistance to LEAs? [select all that apply]
- a. Adjusting classroom practices to support the district's UPK model (for example, mixed-age classrooms)
- b. Creating inclusive classrooms, including implementing Universal Design for Learning
- c. Models for administrative structures that support effective UPK programs and facilitate connections with the ELO-P and non-LEA-administered early learning and care programs
- d. Support for developing and applying to administer a CSPP contract
- e. Developing templates or frameworks for drafting a P-3 vision that incorporates partners' and parents' voices
- f. Technical assistance on how to integrate UPK and P-3 in the district LCAP
- g. Guidance on best practices for smooth transitions through the P-3 continuum
- h. Considerations for TK early admittance
- i. Implementing internal organization changes to ensure LEA child development and early education staff collaborate and coordinate effectively with staff in other departments within the LEA (for example, Special Education, Curriculum and Instruction)

Focus Area B: Community Engagement and Partnerships

Required Questions

1. Is the COE collaborating with other COEs (for example, sharing resources, developing joint plans, administering joint technical assistance sessions) to provide UPK planning and implementation support to LEAs?

Yes – the COE is collaborating with other COEs. We have worked to share resources and attended numerous technical assistance sessions to provide UPK planning and implementation support to LEAs.
2. Which partners has the COE worked with or convened to support UPK implementation in their county?
 - a. Special Education Local Plan Areas (SELPA's)
 - b. LPCs
 - c. R&R Agencies
 - d. First 5 County Commission
 - e. CSPP Providers
 - f. Head Start Providers
 - g. Community-based organizations (CBOs) providing early learning and care
 - h. Parent engagement centers (for example, Parent Training and Information Center [PTIC], Community Parent Resource Center [CPRC], Family Empowerment Centers [FEC])
 - i. District curriculum groups
 - j. District early learning groups
 - k. District business officials' groups
3. What forums has the COE joined, administered, or convened to elevate and support UPK implementation within the county?
 - a. LPCs
 - b. R&R Agency meetings or forums
 - c. First 5 County Commission meetings
 - d. Local QCC meetings
 - e. County Board of Supervisors meetings
 - f. Local Parent Teacher Association forums

4. How has the COE worked with community-based extended learning and care providers to share information about UPK planning and implementation?
- a. Joined or convened meetings with community-based providers
 - b. Provided information about TK expansion directly to providers
 - c. Provided information to the R&Rs and LPCs to share with providers
 - d. Provided information about changes in law and eligibility for early learning and care programs
 - e. Provided information on how community-based providers could alter their service models to provide early learning and care opportunities for younger children or to provide extended learning and care after school
 - f. Helped community-based providers identify which district they are located in
 - g. Helped connect community providers to staff at their local school or district
5. In which of the following Focus Area B: Community Engagement and Partnerships areas has the COE has provided technical assistance to LEAs? [select all that apply]
- a. Support for parent surveys and engagement activities to understand parent needs and support authentic choice
 - b. Support for community engagement activities including best practices for coordination with LPCs, Local QCC Consortia, First 5 county commissions, Head Start Policy Councils, and other early learning and care leadership tables
 - c. Guidance on best practices for enrolling more children with disabilities in UPK classrooms and providing services in inclusive settings
 - d. Strategies for meeting the ELO-P requirements through different models of extended learning and care, including models of blending and layering funding to support the nine-hour day and ensuring developmentally-informed environments for young children
 - e. Strategies for Increasing UPK enrollment and parent awareness of programs
 - f. Provided information and technical assistance on the intersection of TK and ELO-P
 - g. Provided information and technical assistance on the intersection of TK and other early learning and childcare care programs (both Title 5 and Title 22)
 - h. Shared information about allowable blending, braiding and layering of programs, including examples
 - i. Provided information about various funding streams that are available to districts to support inclusion programs (for example, early intervention special education dollars)

Focus Area C: Workforce Recruitment and Professional Learning

1. How is the COE supporting districts in creating a pipeline of ethnically, culturally, and racially diverse, multilingual TK and early education teachers?
 - a. Creating pipeline programs to elevate the qualifications of existing early education staff, including targeted recruitment of racially and culturally diverse individuals
 - b. Encouraging workforce programs to offer culturally competent mentoring and coaching
 - c. Encouraging preparation programs to offer coursework during non-traditional hours, for example, after 6 p.m.
 - d. Offering coursework online or coursework that can be completed on candidates' own time
 - e. Other - Opportunity for scholarships
2. Which of the following strategies does the COE intend to use to support a pipeline of diverse and effective prospective TK teachers to earn a Multiple Subject Teaching Credential? [select all that apply]
 - a. Partner with one or more local accredited IHEs or other COEs to help support teachers holding less than a full credential to complete requirements to earn a Preliminary Multiple Subject Teaching Credential
 - b. Request to join an existing intern preparation program to recruit and prepare teachers
 - c. Establish a relationship with other LEAs to establish pathways for high school students interested in a career in CSPP or in P-3 teaching through Career Technical Education programs, dual enrollment programs, clubs, registered apprenticeships, or other such early recruitment opportunities
 - d. Apply for workforce development funding and competitive grant opportunities
 - e. Through the Golden State Grant, provide a stipend for tuition and fees for coursework leading to a Multiple Subject Teaching Credential
 - f. Collaborate with IHEs to offer unit-bearing coursework at a local LEA site during times that work for teachers and other interested staff members [list IHEs; open response]
 - g. Partner with our internal program to provide other services to candidates seeking to earn a Multiple Subject Teaching Credential
 - h. Create a countywide matrix of workforce programs to share with LEAs and prospective educators
 - i. Other [describe, open response] list IHEs, open response: Kings County Office of Education is currently in contact with multiple IHEs to discuss the possibility of

offering these classes to all applicable staff who require additional coursework. These IHEs include West Hills College, College of the Sequoias, and Cerro Coso Community College.

3. Which of the following strategies does the LEA intend to employ to support diverse and effective prospective TK teachers, including multilingual educators, to meet the requirements under *EC* Section 48000(g)(4)? [select all that apply]
- a. Partner with a local IHE offering eligible early childhood education or childhood development coursework
 - b. Partner with an IHE or COE to operate cohort models for LEA teachers earning 24 units
 - c. Provide information on scholarship and grant opportunities
 - d. Apply for workforce development funding and grant opportunities
 - e. Provide a stipend for tuition, fees, and other programmatic costs associated with obtaining credit-based coursework
 - f. Provide a stipend for tuition, fees, and other programmatic costs associated with obtaining a Child Development Teacher Permit
 - g. Offer advice to existing teachers on ECE requirements and how to meet the requirements
 - h. Develop or work with an established mentorship program to support new TK teachers
 - i. Create a countywide matrix of workforce programs to share with LEAs and prospective educators
4. Which of the following strategies does the LEA intend to employ to support diverse and effective prospective CSPP or LEA-operated preschool teachers, including multilingual educators, to obtain a Child Development Teacher Permit? [select all that apply]
- a. Partner with an IHE (including both community colleges and four-year IHEs) offering eligible early childhood education or childhood development coursework
 - b. Partner with an IHE or COE to operate cohort models for educators working towards a Child Development Teacher Permit
 - c. Provide information on scholarship and grant opportunities
 - d. Apply for workforce development funding and grant opportunities
 - e. Provide a stipend for tuition, fees, and other programmatic costs associated with obtaining credit-based coursework
 - f. Offer advising and transcript analysis to prospective CSPP teachers on requirements and support individual planning for how to meet the Child Development Teacher Permit requirements

5. In which of the following Focus Area C: Workforce Recruitment and Professional Learning areas has the COE provided technical assistance to LEAs? [select all that apply]
- a. Additional guidance on UPK workforce requirements (TK, CSPP, and other early learning and care providers)
 - b. Creating joint professional learning opportunities for preschool and elementary school teachers within LEAs or across LEA- and CBO-administered programs in the county
 - c. Sharing strategies to support the teacher pipeline (for example, strategies for recruiting multilingual educators, the impact of cohort models, ways to implement apprenticeships or residency programs, etc.)
 - d. Creating professional learning opportunities to provide school site leaders with more early childhood knowledge
 - e. Building partnerships with IHEs or COEs to support professional learning opportunities and degree attainment
 - f. Support for communications to recruit prospective educators and share grant and scholarship opportunities to support degree attainment

Focus Area D: Curriculum, Instruction, and Assessment

Required Questions

1. If any LEAs in the county administer CSPP, does the COE plan to support them with providing any of the following language model(s) for CSPP students? [select all that apply]
- a. Dual language program with a language allotment³ of 50/50 [Spanish]
 - b. Dual language program with a language allotment of 90/10 [Spanish]
 - c. Dual language program with a language allotment of 80/20 [Spanish]
 - d. Dual language program with a language allotment of 70/30 [Spanish]
 - e. English-only instruction with home-language support
2. In which of the following Focus Area D: Curriculum, Instruction, and Assessment areas has the COE provided technical assistance to LEAs? [select all that apply]
- a. Guidance on how to adopt the *California Preschool Learning Foundations* and the *California Preschool Curriculum Frameworks* into a specific UPK setting (for example, mixed-age classrooms)
 - b. Guidance on the selection, development, or integration of developmentally-informed curricula and aligning curricula across the early grades

³ The Percentage of instructional time spent on the target language and English (for example, in a 50/50 Spanish/English program, 50 percent of instructional time is spent on each language)

- c. Guidance and best practices on how to monitor and support curriculum fidelity in UPK settings
- d. Guidance on how to support effective classroom organization practices and behavior management strategies to ensure a positive learning environment for a diverse population of UPK students
- e. Guidance on instructional practices to support children with disabilities in UPK (for example, implementing Universal Design for Learning, providing specialized job embedded services in the classroom with peer models, and implementing social-emotional strategies such as the Pyramid Model) and partnerships with early learning and care providers to support services for children with disabilities
- f. Specific instructional strategies to support specific skills including, but not limited to, children's social-emotional development and home language development
- g. Guidance on appropriate assessment selection and utilization
- h. Guidance on creating dual language immersion or bilingual programs

Focus Area E: LEA Facilities, Services, and Operations

Required Questions

1. In which of the following Focus Area E: LEA Facilities, Services, and Operations areas has the COE provided or plans to provide technical assistance to LEAs? [select all that apply]
 - a. Guidance on how to modify an elementary school classroom to serve young children, including but not limited to proximity of bathrooms within or near classrooms and location of parking near drop-off locations
 - b. Strategies to address transportation issues related to UPK access and enrollment
 - c. Guidance to support strategies that ensure TK students have access to meals and LEAs implement age-appropriate meal time practices, including adequate time to eat
 - d. Making modifications to district data systems to support access to UPK assessment data and other relevant information across community and elementary school settings
 - e. Best practices for preventing displacement of early learning education programs operated by non-LEA administrators on LEA campuses and transitioning programs to serve younger children (or to offer extended learning opportunities, including in intersession and summer)
 - f. Utilizing outdoor learning environments

Technical Assistance and Capacity Building Questions

The CDE is collecting information on the type(s) and topics of technical assistance that COEs may need to support LEAs to implement effective UPK programming.

The following questions are optional. However, unlike the recommended questions included in Focus Areas A through E, the CDE will be collecting any information that LEAs wish to provide in response to these questions via the survey that the CDE administers to collect the required data questions above.

1. How is the COE developing capacity to support UPK? [select all that apply]
 - a. Hiring a dedicated staff person to focus on UPK or P-3
 - b. Providing technical assistance or coaching on key issues such as braided and blended funding models, curriculum and instruction best practices
 - c. Facilitating standing capacity building, peer learning, or collaboration meetings
 - d. Integrating the LPC with UPK planning and implementation efforts
 - e. Serving as a liaison between LEAs and early education community partners
 - f. Holding forums for parents
 - g. Partnering with other COEs to increase or share expertise
 - h. Joining UPK or P-3 webinars offered by the CDE
2. What is the COE learning about UPK planning and implementation locally? [open response]
 - PR
 - Community Liaison

This area is ever evolving with the newest changes in legislation and the application of best practices among a wide group of educational partners. Kings County Office of Education is committed to learning and sharing knowledge with our LEAs, outside agencies, and other COEs. Our local LEAs have been working diligently to make sure parents are being heard and are trying their best to accommodate requests that best serve family needs.

3. What are common LEA challenges that the COE is encountering and supporting? [open response]

One of the most common challenges continues to be building their workforce. These challenges include certification or education deficiencies and/or the ability to attract employees as a whole.

Kings County Board of Education

Board Bylaw

BB 9240

Board By-Law

BOARD DEVELOPMENT

Citizens elected to the Governing Board are entrusted with the responsibility of governing district schools. The Board recognizes that its members need training that helps them understand their responsibilities, stay abreast of new developments in education, and develop boardmanship skills.

All Board members may attend conferences for the purpose of Board development. Board business shall not be discussed at conferences. Such activities may include state, regional, and national workshops, conferences, conventions, and seminars such as those offered by the California School Boards Association.

Board members shall report to the Board, orally or in writing, as soon as possible at a regular Board meeting.

Funds for Board development shall be budgeted annually for each Board member.

Reimbursement to Board members for conference/workshop expenses and travel shall be consistent with policy and regulations governing reimbursement to other County Office personnel.

| | |
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| Reference: | Education Code Sections 33360 Government Code 54950-54963 |
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| Adopted by Board: | <u>July 6, 1988</u> |
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| Reviewed by Board: | <u>July 3, 1991</u> |
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| Reviewed by Board: | <u>November 2, 1994</u> |
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| Revised by Board: | <u>May 7, 1997</u> |
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| Reviewed by Board: | <u>June 2, 1999</u> |
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| Reviewed by Board: | <u>April 13, 2005</u> |
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