

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 01, 2022

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

For School District:

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	50.79%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$51,559,744.98
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$51,559,744.98
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	8.72%

1/15/2021

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% 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	74,400,341.21	0.00	74,400,341.21	75,416,418.00	0.00	75,416,418.00	1.4%
2) Federal Revenue		8100-8299	882.68	10,092,161.62	10,093,044.30	0.00	13,135,323.00	13,135,323.00	30.1%
3) Other State Revenue		8300-8599	993,810.10	8,822,506.88	9,816,316.98	959,695.00	6,750,489.00	7,710,184.00	-21.5%
4) Other Local Revenue		8600-8799	58,940.65	2,817,755.62	2,876,696.27	1,041,700.00	2,877,234.00	3,718,934.00	29.3%
5) TOTAL REVENUES			75,453,974.64	21,732,424.12	97,186,398.76	77,417,813.00	22,563,046.00	99,980,859.00	2.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	30,044,221.78	6,677,738.79	36,721,960.57	30,588,320.00	6,891,140.00	37,279,460.00	1.5%
2) Classified Salaries		2000-2999	9,242,636.29	3,523,262.04	12,765,898.33	9,615,120.00	3,250,592.00	12,865,712.00	0.8%
3) Employee Benefits		3000-3999	17,338,646.05	7,107,080.00	24,445,726.05	18,986,786.00	8,209,248.00	27,178,014.00	11.2%
4) Books and Supplies		4000-4999	3,385,951.98	2,777,355.00	6,173,306.98	4,815,481.00	3,284,754.00	8,100,235.00	31.2%
5) Services and Other Operating Expenditures		5000-5999	6,085,713.16	3,360,833.89	9,426,546.85	6,993,329.00	3,883,762.00	10,877,091.00	15.4%
6) Capital Outlay		6000-6999	192,275.66	416,487.05	608,762.71	175,000.00	1,200,328.00	1,375,328.00	125.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,243,195.78	0.00	1,243,195.78	1,067,940.00	0.00	1,067,940.00	-14.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(893,956.62)	807,261.99	(86,694.63)	(914,663.00)	832,683.00	(82,000.00)	-5.4%
9) TOTAL EXPENDITURES			66,628,683.66	24,670,018.56	91,298,702.42	71,309,293.00	27,352,487.00	98,661,780.00	8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			8,825,290.78	(2,937,594.44)	5,887,696.34	6,108,520.00	(4,789,441.00)	1,319,079.00	-77.6%
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	7,060,000.00	133,000.00	7,193,000.00	3,060,000.00	0.00	3,060,000.00	-57.5%
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	(3,803,753.33)	3,803,753.33	0.00	(13,087,415.00)	13,087,415.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(10,863,753.33)	3,670,753.33	(7,193,000.00)	(16,147,415.00)	13,087,415.00	(3,060,000.00)	-57.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,038,462.55)	733,158.89	(1,305,303.66)	(10,038,895.00)	8,297,974.00	(1,740,921.00)	33.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,765,436.53	5,799,982.91	20,565,419.44	12,726,973.98	6,533,141.80	19,260,115.78	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,765,436.53	5,799,982.91	20,565,419.44	12,726,973.98	6,533,141.80	19,260,115.78	-6.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,765,436.53	5,799,982.91	20,565,419.44	12,726,973.98	6,533,141.80	19,260,115.78	-6.3%
2) Ending Balance, June 30 (E + F1e)			12,726,973.98	6,533,141.80	19,260,115.78	2,688,078.98	14,831,115.80	17,519,194.78	-9.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	258,021.71	0.00	258,021.71	0.00	0.00	0.00	-100.0%
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			0.00	6,533,141.80	6,533,141.80	0.00	14,831,115.80	14,831,115.80	127.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	12,453,952.27	0.00	12,453,952.27	2,688,078.98	0.00	2,688,078.98	-78.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	30,123,241.82	2,173,450.68	32,296,692.50				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,323.72	0.00	2,323.72				
c) in Revolving Cash Account		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,004,547.03	5,850,126.06	6,854,673.09				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	151,973.38	0.00	151,973.38				
6) Stores		9320	258,021.71	0.00	258,021.71				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL ASSETS			31,555,107.66	8,023,576.74	39,578,684.40				
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	11,810,459.87	270,348.99	12,080,808.86				
2) Due to Grantor Governments		9580	0.00	0.00	0.00				
3) Due to Other Funds		9610	7,017,673.81	0.00	7,017,673.81				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,220,085.95	1,220,085.95				
6) TOTAL LIABILITIES			18,828,133.68	1,490,434.94	20,318,568.62				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9680	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			12,726,973.98	8,533,141.80	19,260,115.78				

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	34,124,503.00	0.00	34,124,503.00	48,101,986.00	0.00	48,101,986.00	35.1%
Education Protection Account State Aid - Current Year		8012	26,016,103.00	0.00	26,016,103.00	15,871,052.00	0.00	15,871,052.00	-38.0%
State Aid - Prior Years		8019	679,613.55	0.00	679,613.55	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	81,477.14	0.00	81,477.14	0.00	0.00	0.00	-100.0%
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	11,565,689.16	0.00	11,565,689.16	13,443,400.00	0.00	13,443,400.00	18.2%
Unsecured Roll Taxes		8042	810,519.79	0.00	810,519.79	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8043	222,788.85	0.00	222,788.85	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	137,207.42	0.00	137,207.42	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	35,623.30	0.00	35,623.30	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	726,836.00	0.00	726,836.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			74,400,341.21	0.00	74,400,341.21	75,416,418.00	0.00	75,416,418.00	1.4%
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	0.00	0.00	0.00	0.00	0.00	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			74,400,341.21	0.00	74,400,341.21	75,416,418.00	0.00	75,416,418.00	1.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,035,310.00	1,035,310.00	0.00	1,037,431.00	1,037,431.00	0.2%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	882.68	0.00	882.68	0.00	0.00	0.00	-100.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,573,399.26	1,573,399.26		1,494,861.00	1,494,861.00	-5.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		167,907.14	167,907.14		206,116.00	206,116.00	22.8%
Title III, Part A, Immigrant Student Program	4201	8290		(500.00)	(500.00)		0.00	0.00	-100.0%

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Title III, Part A, English Learner Program	4203	8290		133,707.89	133,707.89		109,310.00	109,310.00	-18.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		123,871.35	123,871.35		122,325.00	122,325.00	-1.2%
Career and Technical Education	3500-3599	8290		315,948.36	315,948.36		258,379.00	258,379.00	-18.2%
All Other Federal Revenue	All Other	8290	0.00	6,742,517.62	6,742,517.62	0.00	9,906,901.00	9,906,901.00	46.9%
TOTAL, FEDERAL REVENUE			862.68	10,092,161.62	10,093,044.30	0.00	13,135,323.00	13,135,323.00	30.1%
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		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	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	235,219.00	235,219.00	0.00	235,219.00	235,219.00	0.0%
Mandated Costs Reimbursements		8550	19,319.00	0.00	19,319.00	20,000.00	0.00	20,000.00	3.5%
Lottery - Unrestricted and Instructional Materials		8560	974,491.10	451,420.83	1,425,911.93	939,695.00	363,195.00	1,302,890.00	-8.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6850, 6690, 6695	8590		0.00	0.00		0.00	0.00	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		365,808.37	365,808.37		68,410.00	68,410.00	-81.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	7,770,058.68	7,770,058.68	0.00	6,083,665.00	6,083,665.00	-21.7%
TOTAL, OTHER STATE REVENUE			993,810.10	8,822,506.88	9,816,316.98	959,695.00	6,750,489.00	7,710,184.00	-21.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	248,739.00	248,739.00	0.00	135,000.00	135,000.00	-45.7%
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	14,252.25	0.00	14,252.25	20,000.00	0.00	20,000.00	40.3%
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	60,835.92	0.00	60,835.92	50,000.00	0.00	50,000.00	-17.8%
Interest		8660	185,812.48	0.00	185,812.48	169,700.00	0.00	169,700.00	2.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,142,001.53)	0.00	(1,142,001.53)	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	30,226.00	30,226.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	7.06	7.06	0.00	100.00	100.00	1316.4%
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	940,041.53	361,362.75	1,301,424.28	782,000.00	314,200.00	1,096,200.00	-15.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,207,626.81	2,207,626.81		2,197,708.00	2,197,708.00	-0.4%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			58,940.65	2,817,756.62	2,876,696.27	1,041,700.00	2,677,234.00	3,718,934.00	29.3%
TOTAL REVENUES			75,453,974.64	21,732,424.12	97,186,398.76	77,417,813.00	22,563,046.00	99,980,859.00	2.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	23,164,182.20	6,063,478.74	29,247,660.94	22,827,770.00	6,413,980.00	29,241,750.00	0.0%
Certificated Pupil Support Salaries		1200	2,826,439.59	143,000.00	2,969,439.59	3,591,540.00	0.00	3,591,540.00	21.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,900,530.57	327,366.37	4,227,896.94	4,012,070.00	148,380.00	4,158,450.00	-1.6%
Other Certificated Salaries		1900	153,069.42	123,893.68	276,963.10	156,940.00	130,780.00	287,720.00	3.9%
TOTAL, CERTIFICATED SALARIES			30,044,221.78	6,677,738.79	36,721,960.57	30,588,320.00	6,691,140.00	37,279,460.00	1.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	173,493.87	1,892,648.57	2,066,142.44	324,520.00	1,593,282.00	1,917,802.00	-7.2%
Classified Support Salaries		2200	4,612,027.84	853,712.23	5,465,740.07	4,179,080.00	802,350.00	4,981,430.00	-8.9%
Classified Supervisors' and Administrators' Salaries		2300	341,507.88	397,393.19	738,901.07	364,150.00	422,520.00	786,670.00	6.5%
Clerical, Technical and Office Salaries		2400	2,685,713.59	160,837.04	2,846,550.63	2,909,180.00	170,720.00	3,079,900.00	8.2%
Other Classified Salaries		2900	1,429,893.11	218,671.01	1,648,564.12	1,838,190.00	261,720.00	2,099,910.00	27.4%
TOTAL, CLASSIFIED SALARIES			9,242,636.29	3,523,262.04	12,765,898.33	9,615,120.00	3,250,592.00	12,865,712.00	0.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,976,728.56	4,524,629.01	9,501,357.57	5,848,536.00	5,049,981.00	10,898,517.00	14.7%
PERS		3201-3202	1,943,609.68	502,578.62	2,446,188.30	2,577,540.00	680,210.00	3,267,750.00	33.6%
OASDI/Medicare/Alternative		3301-3302	1,159,563.99	356,212.62	1,515,776.61	1,299,340.00	340,495.00	1,639,835.00	8.2%
Health and Welfare Benefits		3401-3402	7,261,619.47	1,409,218.09	8,670,837.56	6,647,700.00	1,880,900.00	8,528,600.00	-1.6%
Unemployment Insurance		3501-3502	195,406.10	48,928.05	244,334.15	216,370.00	51,985.00	268,355.00	9.8%
Workers' Compensation		3601-3602	716,238.06	183,498.83	899,736.89	881,000.00	195,677.00	1,056,677.00	17.4%
OPEB, Allocated		3701-3702	407,480.19	82,014.78	489,494.97	818,280.00	0.00	818,280.00	67.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3801-3902	678,000.00	0.00	678,000.00	700,000.00	0.00	700,000.00	3.2%
TOTAL, EMPLOYEE BENEFITS			17,338,646.05	7,107,080.00	24,445,726.05	18,968,766.00	6,209,248.00	27,178,014.00	11.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	94,337.10	1,743,558.82	1,837,895.92	607,280.00	994,940.00	1,602,220.00	-12.8%
Books and Other Reference Materials		4200	11,286.15	0.00	11,286.15	18,142.00	0.00	18,142.00	61.0%
Materials and Supplies		4300	3,125,850.57	585,921.62	3,711,772.19	3,442,554.00	1,310,554.00	4,753,108.00	28.1%
Noncapitalized Equipment		4400	164,498.14	447,874.56	612,372.70	747,505.00	979,260.00	1,728,765.00	182.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,395,951.96	2,777,355.00	6,173,306.96	4,815,481.00	3,284,754.00	8,100,235.00	31.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	816,783.62	166,177.05	1,002,960.67	656,300.00	0.00	656,300.00	-34.6%
Travel and Conferences		5200	31,660.44	145,417.98	177,098.42	38,570.00	1,575,333.00	1,613,903.00	811.3%
Dues and Memberships		5300	34,180.67	26,037.00	60,217.67	38,000.00	18,300.00	56,300.00	-6.5%
Insurance		5400 - 5450	767,415.00	0.00	767,415.00	425,000.00	0.00	425,000.00	-44.6%
Operations and Housekeeping Services		5500	1,955,828.07	0.00	1,955,828.07	1,785,360.00	0.00	1,785,360.00	-8.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	442,527.68	2,548,158.81	2,990,686.49	301,935.00	1,997,800.00	2,299,535.00	-23.1%
Transfers of Direct Costs		5710	(198,274.36)	198,274.36	0.00	(48,110.00)	48,110.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,062,282.14	256,647.49	2,318,929.63	3,594,464.00	244,419.00	3,838,883.00	65.5%
Communications		5900	153,289.90	121.00	153,410.90	201,810.00	0.00	201,810.00	31.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,065,713.18	3,950,833.69	9,426,546.85	6,993,329.00	3,883,762.00	10,877,091.00	15.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	69,581.55	69,581.55	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	192,275.68	346,905.50	539,181.16	175,000.00	1,200,328.00	1,375,328.00	155.1%
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			192,275.68	416,487.05	608,762.71	175,000.00	1,200,328.00	1,375,328.00	125.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit 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	1,221,523.60	0.00	1,221,523.60	1,012,940.00	0.00	1,012,940.00	-17.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	8500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	8500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	8500	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		7436	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	21,672.18	0.00	21,672.18	55,000.00	0.00	55,000.00	153.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,243,195.78	0.00	1,243,195.78	1,067,940.00	0.00	1,067,940.00	-14.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(807,261.99)	807,261.99	0.00	(832,663.00)	832,663.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(86,694.83)	0.00	(86,694.83)	(82,000.00)	0.00	(82,000.00)	-5.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(893,956.82)	807,261.99	(86,694.83)	(914,663.00)	832,663.00	(82,000.00)	-5.4%
TOTAL, EXPENDITURES			68,628,683.86	24,670,018.56	91,298,702.42	71,309,293.00	27,352,467.00	98,661,780.00	8.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	7,060,000.00	133,000.00	7,193,000.00	3,060,000.00	0.00	3,060,000.00	-57.5%
(b) TOTAL INTERFUND TRANSFERS OUT			7,060,000.00	133,000.00	7,193,000.00	3,060,000.00	0.00	3,060,000.00	-57.5%
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 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	(3,956,743.95)	3,956,743.95	0.00	(13,087,415.00)	13,087,415.00	0.00	0.0%
Contributions from Restricted Revenues		8990	152,990.62	(152,990.62)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(3,803,753.33)	3,803,753.33	0.00	(13,087,415.00)	13,087,415.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(10,863,753.33)	3,670,753.33	(7,193,000.00)	(16,147,415.00)	13,087,415.00	(3,060,000.00)	-57.5%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	74,400,341.21	0.00	74,400,341.21	75,416,418.00	0.00	75,416,418.00	1.4%
2) Federal Revenue		8100-8299	882.68	10,092,161.62	10,093,044.30	0.00	13,135,323.00	13,135,323.00	30.1%
3) Other State Revenue		8300-8599	993,810.10	8,822,506.88	9,816,316.98	959,695.00	6,750,489.00	7,710,184.00	-21.5%
4) Other Local Revenue		8600-8799	58,940.65	2,817,755.62	2,876,696.27	1,041,700.00	2,677,234.00	3,718,934.00	29.3%
5) TOTAL, REVENUES			75,453,974.64	21,732,424.12	97,186,398.76	77,417,813.00	22,563,046.00	99,980,859.00	2.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		33,371,555.94	16,413,295.87	49,784,851.81	33,880,105.00	17,889,491.00	51,769,596.00	4.0%
2) Instruction - Related Services	2000-2999		5,962,945.53	1,681,661.43	7,644,606.96	7,833,985.00	3,072,332.00	10,906,317.00	42.7%
3) Pupil Services	3000-3999		10,019,597.66	639,443.95	10,659,041.61	11,691,539.00	852,834.00	12,544,373.00	17.7%
4) Ancillary Services	4000-4999		2,511,179.96	226,337.97	2,737,517.93	2,780,313.00	438,070.00	3,218,383.00	17.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	5,716.78	5,716.78	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		5,910,084.18	887,351.99	6,797,436.17	6,446,141.00	921,219.00	7,367,360.00	8.4%
8) Plant Services	8000-8999		7,610,124.91	4,816,210.57	12,426,335.48	7,609,270.00	4,178,541.00	11,787,811.00	-5.1%
9) Other Outgo	9000-9999	Except 7600-7699	1,243,195.78	0.00	1,243,195.78	1,067,940.00	0.00	1,067,940.00	-14.1%
10) TOTAL, EXPENDITURES			66,628,683.86	24,670,018.56	91,298,702.42	71,309,293.00	27,352,487.00	98,661,780.00	8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			8,825,290.78	(2,937,584.44)	5,887,696.34	6,108,520.00	(4,789,441.00)	1,319,079.00	-77.6%
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	7,060,000.00	133,000.00	7,193,000.00	3,060,000.00	0.00	3,060,000.00	-57.5%
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	(3,803,753.33)	3,803,753.33	0.00	(13,087,415.00)	13,087,415.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,863,753.33)	3,870,753.33	(7,193,000.00)	(16,147,415.00)	13,087,415.00	(3,060,000.00)	-57.5%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,038,462.55)	733,158.89	(1,305,303.66)	(10,038,895.00)	8,297,974.00	(1,740,921.00)	33.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,765,436.53	5,799,982.91	20,565,419.44	12,726,973.98	6,533,141.80	19,260,115.78	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,765,436.53	5,799,982.91	20,565,419.44	12,726,973.98	6,533,141.80	19,260,115.78	-6.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,765,436.53	5,799,982.91	20,565,419.44	12,726,973.98	6,533,141.80	19,260,115.78	-6.3%
2) Ending Balance, June 30 (E + F1e)			12,726,973.98	6,533,141.80	19,260,115.78	2,688,078.98	14,831,115.80	17,519,194.78	-9.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	258,021.71	0.00	258,021.71	0.00	0.00	0.00	-100.0%
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	6,533,141.80	6,533,141.80	0.00	14,831,115.80	14,831,115.80	127.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	12,453,952.27	0.00	12,453,952.27	2,688,078.98	0.00	2,688,078.98	-78.4%

Tulare Joint Union High
Tulare County

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

54 72249 0000000
Form 01

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5810	Other Restricted Federal	43,730.87	43,730.87
6266	Educator Effectiveness, FY 2021-22	1,490,030.18	1,490,030.18
6300	Lottery: Instructional Materials	1,820,884.28	1,189,139.28
6371	CalWORKs for ROCP or Adult Education	0.00	135,854.00
6500	Special Education	0.00	2,000,000.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	176,924.00	176,924.00
7029	Child Nutrition: Food Service Staff Training Funds	42,400.01	42,400.01
7311	Classified School Employee Professional Development Block Grant	131.88	131.88
7338	College Readiness Block Grant	12,205.27	12,205.27
7412	A-G Access/Success Grant	1,234,132.00	1,234,132.00
7413	A-G Learning Loss Mitigation Grant	531,919.00	531,919.00
7425	Expanded Learning Opportunities (ELO) Grant	230,023.93	230,023.93
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	2,001.55	2,001.55
7810	Other Restricted State	147,364.00	147,364.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	6,647,228.00
9010	Other Restricted Local	801,394.83	948,031.83
Total, Restricted Balance		6,533,141.80	14,831,115.80

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	889,855.20	1,223,087.00	37.4%
5) TOTAL REVENUES			889,855.20	1,223,087.00	37.4%
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	527,118.15	1,150,157.00	118.2%
5) Services and Other Operating Expenditures		5000-5999	274,903.78	0.00	-100.0%
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			802,021.93	1,150,157.00	43.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			87,833.27	72,930.00	-17.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			87,833.27	72,930.00	-17.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,538,002.16	1,625,835.43	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,538,002.16	1,625,835.43	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,538,002.16	1,625,835.43	5.7%
2) Ending Balance, June 30 (E + F1e)			1,825,835.43	1,698,765.43	4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,625,835.43	1,698,765.43	4.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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%

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,629,636.33		
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	24,665.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,654,301.61		
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	28,466.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			28,466.18		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,625,835.43		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	15,973.06	20,503.00	28.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	873,882.14	1,202,584.00	37.6%
TOTAL, REVENUES			889,855.20	1,223,087.00	37.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	481,432.60	1,150,157.00	138.9%
Noncapitalized Equipment		4400	45,685.55	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			527,118.15	1,150,157.00	118.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,721.23	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	273,182.55	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			274,903.78	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			802,021.93	1,150,157.00	43.4%

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

Unaudited Actuals
 Student Activity Special Revenue Fund
 Expenditures by Function

Tulare Joint Union High
 Tulare County

54 72249 0000000
 Form 08

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	889,855.20	1,223,087.00	37.4%
5) TOTAL REVENUES			889,855.20	1,223,087.00	37.4%
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		802,021.93	1,150,157.00	43.4%
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			802,021.93	1,150,157.00	43.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			87,833.27	72,930.00	-17.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			87,833.27	72,930.00	-17.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,538,002.16	1,625,835.43	5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,538,002.16	1,625,835.43	5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,538,002.16	1,625,835.43	5.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,625,835.43	1,698,765.43	4.5%
c) Committed					
Stabilization Arrangements					
Other Commitments (by Resource/Object)		9750	0.00	0.00	0.0%
		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%

Tulare Joint Union High
Tulare County

Unaudited Actuals
Student Activity Special Revenue Fund
Exhibit: Restricted Balance Detail

54 72249 0000000
Form 08

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
8210	Student Activity Funds	1,625,835.43	1,698,765.43
Total, Restricted Balance		<u>1,625,835.43</u>	<u>1,698,765.43</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	253,467.00	253,467.00	0.0%
3) Other State Revenue		8300-8599	3,245,996.00	3,304,236.00	1.8%
4) Other Local Revenue		8600-8799	175,107.16	180,900.00	3.3%
5) TOTAL REVENUES			3,674,570.16	3,738,603.00	1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,512,269.78	1,815,840.00	20.1%
2) Classified Salaries		2000-2999	311,531.04	297,410.00	-4.5%
3) Employee Benefits		3000-3999	923,054.27	916,060.00	-0.8%
4) Books and Supplies		4000-4999	202,907.53	243,997.00	20.3%
5) Services and Other Operating Expenditures		5000-5999	266,340.10	254,450.00	-4.5%
6) Capital Outlay		6000-6999	15,225.00	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	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,231,327.72	3,527,757.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			443,242.44	210,846.00	-52.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	133,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			133,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			576,242.44	210,846.00	-63.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	825,663.87	1,401,906.31	69.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			825,663.87	1,401,906.31	69.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			825,663.87	1,401,906.31	69.8%
2) Ending Balance, June 30 (E + F1e)			1,401,906.31	1,612,752.31	15.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,401,906.31	1,612,752.31	15.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,370,761.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	160.00		
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	119,872.31		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,974.02		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,495,767.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	69,979.04		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	23,882.39		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			93,861.43		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,401,906.31		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	253,467.00	253,467.00	0.0%
TOTAL, FEDERAL REVENUE			253,467.00	253,467.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,100,822.00	3,304,236.00	6.6%
All Other State Revenue	All Other	8590	145,174.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,245,996.00	3,304,236.00	1.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	25,827.54	22,700.00	-12.1%
Interest		8660	8,963.48	4,700.00	-47.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(44,676.09)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	226,593.82	127,000.00	-44.0%
Interagency Services		8677	15,766.76	19,000.00	20.5%
Other Local Revenue					
All Other Local Revenue		8699	(57,368.35)	7,500.00	-113.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			175,107.16	180,900.00	3.3%
TOTAL REVENUES			3,674,570.16	3,738,603.00	1.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,113,022.89	1,301,770.00	17.0%
Certificated Pupil Support Salaries		1200	121,281.00	120,100.00	-1.0%
Certificated Supervisors' and Administrators' Salaries		1300	161,483.93	278,620.00	72.5%
Other Certificated Salaries		1900	116,481.96	115,350.00	-1.0%
TOTAL, CERTIFICATED SALARIES			1,512,269.78	1,815,840.00	20.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	15,762.07	16,850.00	6.9%
Classified Support Salaries		2200	35,509.68	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	260,259.29	280,560.00	7.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			311,531.04	297,410.00	-4.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	383,251.58	330,270.00	-13.8%
PERS		3201-3202	84,735.21	89,540.00	5.7%
OASDI/Medicare/Alternative		3301-3302	49,309.02	53,270.00	8.0%
Health and Welfare Benefits		3401-3402	346,707.60	393,570.00	13.5%
Unemployment Insurance		3501-3502	8,992.25	10,630.00	18.2%
Workers' Compensation		3601-3602	32,969.45	38,780.00	17.6%
OPEB, Allocated		3701-3702	17,089.16	0.00	-100.0%
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			923,054.27	916,060.00	-0.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	193,921.58	233,997.00	20.7%
Noncapitalized Equipment		4400	8,985.95	10,000.00	11.3%
TOTAL, BOOKS AND SUPPLIES			202,907.53	243,997.00	20.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,342.43	27,500.00	79.2%
Dues and Memberships		5300	905.00	1,900.00	109.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	96,682.20	101,000.00	4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,673.16	26,900.00	96.7%
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	128,048.78	85,950.00	-32.9%
Communications		5900	11,688.53	11,200.00	-4.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			266,340.10	254,450.00	-4.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	15,225.00	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			15,225.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Tulare Joint Union High
Tulare County

Unaudited Actuals
Adult Education Fund
Expenditures by Object

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Form 11

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,231,327.72	3,527,757.00	9.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	133,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			133,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			133,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	253,467.00	253,467.00	0.0%
3) Other State Revenue		8300-8599	3,245,996.00	3,304,236.00	1.8%
4) Other Local Revenue		8600-8799	175,107.16	180,900.00	3.3%
5) TOTAL REVENUES			3,674,570.16	3,738,603.00	1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,910,907.48	2,087,587.00	9.2%
2) Instruction - Related Services	2000-2999		952,585.91	823,910.00	-13.5%
3) Pupil Services	3000-3999		176,423.00	442,960.00	151.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		191,411.33	173,300.00	-9.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			3,231,327.72	3,527,757.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			443,242.44	210,846.00	-52.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	133,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			133,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			576,242.44	210,846.00	-63.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	825,663.87	1,401,906.31	69.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			825,663.87	1,401,906.31	69.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			825,663.87	1,401,906.31	69.8%
2) Ending Balance, June 30 (E + F1e)			1,401,906.31	1,612,752.31	15.0%
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	1,401,906.31	1,612,752.31	15.0%
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%

Tulare Joint Union High
Tulare County

Unaudited Actuals
Adult Education Fund
Exhibit: Restricted Balance Detail

54 72249 0000000
Form 11

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
6391	Adult Education Program	618,952.87	655,648.87
9010	Other Restricted Local	782,953.44	957,103.44
Total, Restricted Balance		1,401,906.31	1,612,752.31

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,304,379.27	3,385,500.00	2.5%
3) Other State Revenue		8300-8599	188,565.22	197,100.00	4.5%
4) Other Local Revenue		8600-8799	145,548.18	129,500.00	-11.0%
5) TOTAL, REVENUES			3,638,492.67	3,712,100.00	2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,026,929.31	1,052,700.00	2.5%
3) Employee Benefits		3000-3999	460,008.00	463,020.00	0.7%
4) Books and Supplies		4000-4999	1,041,397.45	1,576,500.00	51.4%
5) Services and Other Operating Expenditures		5000-5999	163,196.96	141,700.00	-13.2%
6) Capital Outlay		6000-6999	0.00	6,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	86,694.83	82,000.00	-5.4%
9) TOTAL, EXPENDITURES			2,778,226.55	3,321,920.00	19.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			860,266.12	390,180.00	-54.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			860,266.12	390,180.00	-54.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	334,515.38	1,194,781.50	257.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			334,515.38	1,194,781.50	257.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			334,515.38	1,194,781.50	257.2%
2) Ending Balance, June 30 (E + F1e)			1,194,781.50	1,584,961.50	32.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	49,693.11	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,145,088.39	1,584,961.50	38.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	728,835.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5,342.00		
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	566,743.84		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	12,699.79		
6) Stores		9320	49,693.11		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,363,314.61		
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	25,173.56		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	102,859.55		
4) Current Loans		9640			
5) Unearned Revenue		9650	40,500.00		
6) TOTAL, LIABILITIES			168,533.11		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,194,781.50		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,304,379.27	3,385,500.00	2.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,304,379.27	3,385,500.00	2.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	188,565.22	197,100.00	4.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			188,565.22	197,100.00	4.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	33,656.03	44,500.00	32.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,502.72	3,000.00	-33.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(22,632.73)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	130,022.16	82,000.00	-36.9%
TOTAL, OTHER LOCAL REVENUE			145,548.18	129,500.00	-11.0%
TOTAL, REVENUES			3,638,492.67	3,712,100.00	2.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	741,674.76	757,260.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	254,404.05	255,130.00	0.3%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	30,850.50	40,310.00	30.7%
TOTAL, CLASSIFIED SALARIES			1,026,929.31	1,052,700.00	2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	119,215.56	122,840.00	3.0%
OASDI/Medicare/Alternative		3301-3302	75,292.90	82,360.00	9.4%
Health and Welfare Benefits		3401-3402	225,697.14	232,680.00	3.1%
Unemployment Insurance		3501-3502	5,039.30	5,420.00	7.6%
Workers' Compensation		3601-3602	18,598.38	19,720.00	6.0%
OPEB, Allocated		3701-3702	16,164.72	0.00	-100.0%
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			460,008.00	463,020.00	0.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	64,319.30	93,000.00	44.6%
Noncapitalized Equipment		4400	0.00	45,000.00	New
Food		4700	977,078.15	1,438,500.00	47.2%
TOTAL, BOOKS AND SUPPLIES			1,041,397.45	1,576,500.00	51.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	3,000.00	New
Dues and Memberships		5300	0.00	100.00	New
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	19,497.37	22,500.00	15.4%
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	143,699.59	116,100.00	-19.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			163,196.96	141,700.00	-13.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	6,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	6,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	86,694.83	82,000.00	-5.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			86,694.83	82,000.00	-5.4%
TOTAL, EXPENDITURES			2,778,226.55	3,321,920.00	19.6%

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

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,304,379.27	3,385,500.00	2.5%
3) Other State Revenue		8300-8599	188,565.22	197,100.00	4.5%
4) Other Local Revenue		8600-8799	145,548.18	129,500.00	-11.0%
5) TOTAL, REVENUES			3,638,492.67	3,712,100.00	2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,672,034.35	3,217,420.00	20.4%
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		86,694.83	82,000.00	-5.4%
8) Plant Services	8000-8999		19,497.37	22,500.00	15.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,778,226.55	3,321,920.00	19.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			860,266.12	390,180.00	-54.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			860,266.12	390,180.00	-54.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	334,515.38	1,194,781.50	257.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			334,515.38	1,194,781.50	257.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			334,515.38	1,194,781.50	257.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	49,693.11	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,145,088.39	1,584,961.50	38.4%
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%

Tulare Joint Union High
Tulare County

Unaudited Actuals
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

54 72249 0000000
Form 13

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	924,183.14	1,350,936.25
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	220,905.25	234,025.25
Total, Restricted Balance		1,145,088.39	1,584,961.50

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	637,463.24	781,500.00	22.6%
5) TOTAL, REVENUES			637,463.24	781,500.00	22.6%
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	793.45	32,000.00	3933.0%
6) Capital Outlay		6000-6999	89,978.00	90,000.00	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			90,771.45	122,000.00	34.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			546,691.79	659,500.00	20.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			546,691.79	659,500.00	20.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	732,066.38	1,278,758.17	74.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			732,066.38	1,278,758.17	74.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			732,066.38	1,278,758.17	74.7%
2) Ending Balance, June 30 (E + F1e)					
			1,278,758.17	1,938,258.17	51.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,278,758.17	1,938,258.17	51.6%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,278,758.17		
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) TOTAL, ASSETS			1,278,758.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,278,758.17		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	9,511.13	11,500.00	20.9%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	(45,437.49)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	673,389.60	770,000.00	14.3%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			637,463.24	781,500.00	22.6%
TOTAL, REVENUES			637,463.24	781,500.00	22.6%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	22,700.00	New
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	793.45	9,300.00	1072.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			793.45	32,000.00	3933.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	89,978.00	90,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			89,978.00	90,000.00	0.0%
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%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			90,771.45	122,000.00	34.4%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	637,463.24	781,500.00	22.6%
5) TOTAL, REVENUES			637,463.24	781,500.00	22.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		90,771.45	122,000.00	34.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			90,771.45	122,000.00	34.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			546,691.79	659,500.00	20.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			546,691.79	659,500.00	20.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	732,066.38	1,278,758.17	74.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			732,066.38	1,278,758.17	74.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			732,066.38	1,278,758.17	74.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,278,758.17	1,938,258.17	51.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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%

Tulare Joint Union High
Tulare County

Unaudited Actuals
Capital Facilities Fund
Exhibit: Restricted Balance Detail

54 72249 0000000
Form 25

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	1,278,758.17	1,938,258.17
Total, Restricted Balance		<u>1,278,758.17</u>	<u>1,938,258.17</u>

Tulare Joint Union High
Tulare County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

54 72249 000000
Form 35

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	405,000.00	New
4) Other Local Revenue		8600-8799	(555.47)	250.00	-145.0%
5) TOTAL REVENUES			(555.47)	405,250.00	-73056.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			(555.47)	405,250.00	-73056.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	405,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	(405,000.00)	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(555.47)	250.00	-145.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,807.40	19,251.93	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,807.40	19,251.93	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,807.40	19,251.93	-2.8%
2) Ending Balance, June 30 (E + F1e)			19,251.93	19,501.93	1.3%
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			19,251.93	19,501.93	1.3%
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%

Tulare Joint Union High
Tulare County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

54 72249 0000000
Form 35

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,251.93		
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			19,251.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			19,251.93		

Tulare Joint Union High
Tulare County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

54 72249 0000000
Form 35

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	405,000.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	405,000.00	New
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	203.94	250.00	22.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(759.41)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(555.47)	250.00	-145.0%
TOTAL, REVENUES			(555.47)	405,250.00	-73056.2%

Tulare Joint Union High
Tulare County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

54 72249 0000000
Form 35

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.0%

Tulare Joint Union High
Tulare County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

54 72249 0000000
Form 35

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	405,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	405,000.00	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(405,000.00)	New

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	405,000.00	New
4) Other Local Revenue		8600-8799	(555.47)	250.00	-145.0%
5) TOTAL REVENUES			(555.47)	405,250.00	-73056.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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)			(555.47)	405,250.00	-73056.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	405,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	(405,000.00)	New

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(555.47)	250.00	-145.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,807.40	19,251.93	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,807.40	19,251.93	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,807.40	19,251.93	-2.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	19,251.93	19,501.93	1.3%
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%

Tulare Joint Union High
Tulare County

Unaudited Actuals
County School Facilities Fund
Exhibit: Restricted Balance Detail

54 72249 0000000
Form 35

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
7710	State School Facilities Projects	6,804.03	6,854.03
9010	Other Restricted Local	12,447.90	12,647.90
Total, Restricted Balance		19,251.93	19,501.93

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(239,038.19)	11,000.00	-104.6%
5) TOTAL, REVENUES			(239,038.19)	11,000.00	-104.6%
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	1,063,170.04	950,000.00	-10.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,063,170.04	950,000.00	-10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,302,208.23)	(939,000.00)	-27.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,000,000.00	3,405,000.00	-51.4%
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			7,000,000.00	3,405,000.00	-51.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,697,791.77	2,466,000.00	-56.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,603,813.29	15,301,605.06	59.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,603,813.29	15,301,605.06	59.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,603,813.29	15,301,605.06	59.3%
2) Ending Balance, June 30 (E + F1e)			15,301,605.06	17,767,605.06	16.1%
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			15,301,605.06	17,756,605.06	16.0%
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	11,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,728,106.95		
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	7,000,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			15,728,106.95		
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	426,501.89		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			426,501.89		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			15,301,605.06		

Tulare Joint Union High
Tulare County

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

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	85,995.34	11,000.00	-87.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(325,033.53)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(239,038.19)	11,000.00	-104.6%
TOTAL, REVENUES			(239,038.19)	11,000.00	-104.6%

Tulare Joint Union High
Tulare County

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

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	258,579.97	300,000.00	16.0%
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	804,590.07	650,000.00	-19.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,063,170.04	950,000.00	-10.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			1,063,170.04	950,000.00	-10.6%

Tulare Joint Union High
Tulare County

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

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	7,000,000.00	3,405,000.00	-51.4%
(a) TOTAL, INTERFUND TRANSFERS IN			7,000,000.00	3,405,000.00	-51.4%
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%

Tulare Joint Union High
Tulare County

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

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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,000,000.00	3,405,000.00	-51.4%

Tulare Joint Union High
Tulare County

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

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Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(239,038.19)	11,000.00	-104.6%
5) TOTAL REVENUES			(239,038.19)	11,000.00	-104.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		1,063,170.04	950,000.00	-10.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,063,170.04	950,000.00	-10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,302,208.23)	(939,000.00)	-27.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,000,000.00	3,405,000.00	-51.4%
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			7,000,000.00	3,405,000.00	-51.4%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,697,791.77	2,466,000.00	-56.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,603,813.29	15,301,605.06	59.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,603,813.29	15,301,605.06	59.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,603,813.29	15,301,605.06	59.3%
2) Ending Balance, June 30 (E + F1e)			15,301,605.06	17,767,605.06	16.1%
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	15,301,605.06	17,756,605.06	16.0%
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	11,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Tulare Joint Union High
Tulare County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Exhibit: Restricted Balance Detail

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Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	15,301,605.06	17,756,605.06
Total, Restricted Balance		15,301,605.06	17,756,605.06

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	28,340.47	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,818,989.50	5,465,000.00	13.4%
5) TOTAL REVENUES			4,847,329.97	5,465,000.00	12.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	5,185,000.00	5,465,000.00	5.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			5,185,000.00	5,465,000.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(337,670.03)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(337,670.03)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,859,482.69	13,521,812.66	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,859,482.69	13,521,812.66	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,859,482.69	13,521,812.66	-2.4%
2) Ending Balance, June 30 (E + F1e)			13,521,812.66	13,521,812.66	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			13,521,812.66	13,521,812.66	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,521,812.66		
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) TOTAL, ASSETS			13,521,812.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			13,521,812.66		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	28,340.47	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			28,340.47	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	4,656,949.52	5,465,000.00	17.4%
Unsecured Roll		8612	406,100.10	0.00	-100.0%
Prior Years' Taxes		8613	84,977.96	0.00	-100.0%
Supplemental Taxes		8614	99,499.96	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	104,389.76	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(532,927.80)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,818,989.50	5,465,000.00	13.4%
TOTAL, REVENUES			4,847,329.97	5,465,000.00	12.7%

Tulare Joint Union High
Tulare County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

54 72249 0000000
Form 51

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	5,185,000.00	5,465,000.00	5.4%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,185,000.00	5,465,000.00	5.4%
TOTAL, EXPENDITURES			5,185,000.00	5,465,000.00	5.4%

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

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	28,340.47	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,818,989.50	5,465,000.00	13.4%
5) TOTAL REVENUES			4,847,329.97	5,465,000.00	12.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,185,000.00	5,465,000.00	5.4%
10) TOTAL EXPENDITURES			5,185,000.00	5,465,000.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(337,670.03)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(337,670.03)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,859,482.69	13,521,812.66	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,859,482.69	13,521,812.66	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,859,482.69	13,521,812.66	-2.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (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%

Tulare Joint Union High
Tulare County

Unaudited Actuals
Bond Interest and Redemption Fund
Exhibit: Restricted Balance Detail

54 72249 0000000
Form 51

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	13,521,812.66	13,521,812.66
Total, Restricted Balance		13,521,812.66	13,521,812.66

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	495.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	669,177.75	624,100.00	-6.7%
5) TOTAL REVENUES			669,672.75	624,100.00	-6.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	4,800.00	6,800.00	41.7%
2) Classified Salaries		2000-2999	78,731.36	92,500.00	17.5%
3) Employee Benefits		3000-3999	39,176.34	48,600.00	24.1%
4) Books and Supplies		4000-4999	463,281.96	459,800.00	-0.8%
5) Services and Other Operating Expenses		5000-5999	113,170.26	97,160.00	-14.1%
6) Depreciation and Amortization		6000-6999	91,353.00	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	0.00	0.00	0.0%
9) TOTAL EXPENSES			790,512.92	704,860.00	-10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(120,840.17)	(80,760.00)	-33.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	60,000.00	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			60,000.00	60,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(60,840.17)	(20,760.00)	-65.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	318,025.14	304,887.97	-4.1%
b) Audit Adjustments		9793	47,703.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			365,728.14	304,887.97	-16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			365,728.14	304,887.97	-16.6%
2) Ending Net Position, June 30 (E + F1e)			304,887.97	284,127.97	-6.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	304,887.97	284,127.97	-6.8%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	76,319.93		
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	12,305.28		
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	64,780.53		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	951.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	182,177.00		
e) Accumulated Depreciation - Buildings		9435	(164,537.00)		
f) Equipment		9440	403,484.27		
g) Accumulated Depreciation - Equipment		9445	(207,993.44)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			367,487.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Tulare Joint Union High
Tulare County

Unaudited Actuals
Other Enterprise Fund
Expenses by Object

54 72249 0000000
Form 63

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	61,318.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,281.15		
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			62,599.60		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			304,887.97		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	495.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			495.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	602,204.49	510,000.00	-15.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	443.86	500.00	12.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,782.54)	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	69,311.94	113,600.00	63.9%
TOTAL, OTHER LOCAL REVENUE			669,177.75	624,100.00	-6.7%
TOTAL, REVENUES			669,672.75	624,100.00	-6.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	4,800.00	6,800.00	41.7%
TOTAL, CERTIFICATED SALARIES			4,800.00	6,800.00	41.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	72,937.36	81,700.00	12.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	5,794.00	10,800.00	86.4%
TOTAL, CLASSIFIED SALARIES			78,731.36	92,500.00	17.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,307.20	1,300.00	-0.6%
PERS		3201-3202	11,026.21	20,720.00	87.9%
OASDI/Medicare/Alternative		3301-3302	5,727.18	6,360.00	11.0%
Health and Welfare Benefits		3401-3402	17,887.80	17,890.00	0.0%
Unemployment Insurance		3501-3502	417.67	510.00	22.1%
Workers' Compensation		3601-3602	1,529.13	1,820.00	19.0%
OPEB, Allocated		3701-3702	1,281.15	0.00	-100.0%
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			39,176.34	48,600.00	24.1%
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	463,281.96	459,800.00	-0.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			463,281.96	459,800.00	-0.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	762.30	160.00	-79.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,857.43	13,300.00	173.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,561.07	26,000.00	-30.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	69,989.46	57,700.00	-17.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			113,170.26	97,160.00	-14.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	91,353.00	0.00	-100.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			91,353.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			790,512.92	704,860.00	-10.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	60,000.00	60,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000.00	60,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			60,000.00	60,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	495.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	669,177.75	624,100.00	-6.7%
5) TOTAL REVENUES			669,672.75	624,100.00	-6.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		790,512.92	704,860.00	-10.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENSES			790,512.92	704,860.00	-10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(120,840.17)	(80,760.00)	-33.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,000.00	60,000.00	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			60,000.00	60,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(60,840.17)	(20,760.00)	-65.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	318,025.14	304,887.97	-4.1%
b) Audit Adjustments		9793	47,703.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			365,728.14	304,887.97	-16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			365,728.14	304,887.97	-16.6%
2) Ending Net Position, June 30 (E + F1e)			304,887.97	284,127.97	-6.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	304,887.97	284,127.97	-6.8%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Tulare Joint Union High
Tulare County

Unaudited Actuals
Other Enterprise Fund
Exhibit: Restricted Net Position Detail

54 72249 0000000
Form 63

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

Tulare Joint Union High
Tulare County

Unaudited Actuals
Warehouse Revolving Fund
Expenses by Object

54 72249 0000000
Form 66

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	57,694.26	10,100.00	-82.5%
5) TOTAL, REVENUES			57,694.26	10,100.00	-82.5%
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	51,712.40	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
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			51,712.40	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,981.86	10,100.00	68.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,981.86	10,100.00	68.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	100,022.51	106,004.37	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,022.51	106,004.37	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			100,022.51	106,004.37	6.0%
2) Ending Net Position, June 30 (E + F1e)			106,004.37	116,104.37	9.5%
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	106,004.37	116,104.37	9.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,669.35		
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	6,116.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	120,168.61		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			129,954.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Tulare Joint Union High
Tulare County

Unaudited Actuals
Warehouse Revolving Fund
Expenses by Object

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Form 66

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	23,950.29		
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			23,950.29		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			106,004.37		

Tulare Joint Union High
Tulare County

Unaudited Actuals
Warehouse Revolving Fund
Expenses by Object

54 72249 000000
Form 66

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	57,765.14	10,000.00	-82.7%
Interest		8660	63.96	100.00	56.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(134.84)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			57,694.26	10,100.00	-82.5%
TOTAL, REVENUES			57,694.26	10,100.00	-82.5%

Tulare Joint Union High
Tulare County

Unaudited Actuals
Warehouse Revolving Fund
Expenses by Object

54 72249 000000
Form 66

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	51,712.40	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			51,712.40	0.00	-100.0%

Tulare Joint Union High
Tulare County

Unaudited Actuals
Warehouse Revolving Fund
Expenses by Object

54 72249 000000
Form 66

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
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%
TOTAL, EXPENSES			51,712.40	0.00	-100.0%

Tulare Joint Union High
Tulare County

Unaudited Actuals
Warehouse Revolving Fund
Expenses by Object

54 72249 0000000
Form 66

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

Tulare Joint Union High
Tulare County

Unaudited Actuals
Warehouse Revolving Fund
Expenses by Function

54 72249 0000000
Form 66

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	57,694.26	10,100.00	-82.5%
5) TOTAL, REVENUES			57,694.26	10,100.00	-82.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		51,712.40	0.00	-100.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			51,712.40	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,981.86	10,100.00	68.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Tulare Joint Union High
Tulare County

Unaudited Actuals
Warehouse Revolving Fund
Expenses by Function

54 72249 0000000
Form 66

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,981.86	10,100.00	68.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	100,022.51	106,004.37	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,022.51	106,004.37	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			100,022.51	106,004.37	6.0%
2) Ending Net Position, June 30 (E + F1e)			106,004.37	116,104.37	9.5%
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	106,004.37	116,104.37	9.5%

Tulare Joint Union High
Tulare County

Unaudited Actuals
Warehouse Revolving Fund
Exhibit: Restricted Net Position Detail

54 72249 0000000
Form 66

<u>Resource</u>	<u>Description</u>	<u>2021-22 Unaudited Actuals</u>	<u>2022-23 Budget</u>
	Total, Restricted Net Position	0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,490,904.73	10,382,500.00	-1.0%
5) TOTAL, REVENUES			10,490,904.73	10,382,500.00	-1.0%
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	13,400.55	20,000.00	49.2%
5) Services and Other Operating Expenses		5000-5999	10,418,746.56	10,410,000.00	-0.1%
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			10,432,147.11	10,430,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			58,757.62	(47,500.00)	-180.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			58,757.62	(47,500.00)	-180.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,274,180.11	3,332,937.73	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,274,180.11	3,332,937.73	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,274,180.11	3,332,937.73	1.8%
2) Ending Net Position, June 30 (E + F1e)					
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	3,332,937.73	3,285,437.73	-1.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,274,333.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,058,604.39		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			3,332,937.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(must agree with line F2) (G10 + H2) - (I7 + J2)			3,332,937.73		

Tulare Joint Union High
Tulare County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

54 72249 0000000
Form 67

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	17,456.65	29,200.00	67.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(97,478.90)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	10,568,412.93	10,303,300.00	-2.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,514.05	50,000.00	1888.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,490,904.73	10,382,500.00	-1.0%
TOTAL, REVENUES			10,490,904.73	10,382,500.00	-1.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	13,400.55	20,000.00	49.2%
TOTAL, BOOKS AND SUPPLIES			13,400.55	20,000.00	49.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,143.46	10,000.00	-52.7%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,397,603.10	10,400,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			10,418,746.56	10,410,000.00	-0.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			10,432,147.11	10,430,000.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,490,904.73	10,382,500.00	-1.0%
5) TOTAL REVENUES			10,490,904.73	10,382,500.00	-1.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		10,432,147.11	10,430,000.00	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			10,432,147.11	10,430,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			58,757.62	(47,500.00)	-180.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			58,757.62	(47,500.00)	-180.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,274,180.11	3,332,937.73	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,274,180.11	3,332,937.73	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,274,180.11	3,332,937.73	1.8%
2) Ending Net Position, June 30 (E + F1e)					
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	3,332,937.73	3,285,437.73	-1.4%

Tulare Joint Union High
Tulare County

Unaudited Actuals
Self-Insurance Fund
Exhibit: Restricted Net Position Detail

54 72249 0000000
Form 67

<u>Resource</u>	<u>Description</u>	<u>2021-22</u> <u>Unaudited Actuals</u>	<u>2022-23</u> <u>Budget</u>
	Total, Restricted Net Position	0.00	0.00

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	8.39		
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			8.39		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	8.39		
4) TOTAL, LIABILITIES			8.39		
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		

Tulare Joint Union High
Tulare County

Unaudited Actuals
Warrant/Pass-Through Fund
Expenditures by Object

54 72249 0000000
Form 76

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES			#N/A		
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)			#N/A #N/A		
1) Instruction	1000-1999				0.0%
2) Instruction - Related Services	2000-2999				0.0%
3) Pupil Services	3000-3999				0.0%
4) Ancillary Services	4000-4999				0.0%
5) Community Services	5000-5999				0.0%
6) Enterprise	6000-6999				0.0%
7) General Administration	7000-7999				0.0%
8) Plant Services	8000-8999				0.0%
9) Other Outgo	9000-9999	Except 7600-7699			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)			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%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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 (Actuals)					
a) Reserve for					#N/A
Revolving Cash		9711	0.00		
Stores		9712	0.00		

Tulare Joint Union High
Tulare County

Unaudited Actuals
Warrant/Pass-Through Fund
Expenditures by Function

54 72249 0000000
Form 76

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
d) Unappropriated Net Assets		9790			

Tulare Joint Union High
Tulare County

Unaudited Actuals
Warrant/Pass-Through Fund
Exhibit: Restricted Net Position Detail

54 72249 0000000
Form 76

<u>Resource</u>	<u>Description</u>	<u>2021-22 Unaudited Actuals</u>	<u>2022-23 Budget</u>
	Total, Restricted Net Position	0.00	0.00

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	5,052.65	5,052.65	5,220.95	4,979.15	4,979.15	5,194.54
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	5,052.65	5,052.65	5,220.95	4,979.15	4,979.15	5,194.54
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	93.39	93.39	111.50	93.39	93.39	108.39
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 A5a through A5f)	93.39	93.39	111.50	93.39	93.39	108.39
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,146.04	5,146.04	5,332.45	5,072.54	5,072.54	5,302.93
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	341.73	341.73	364.56	340.22	340.22	340.22
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	341.73	341.73	364.56	340.22	340.22	340.22
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	341.73	341.73	364.56	340.22	340.22	340.22

Unaudited Actuals
2021-22 Unaudited Actuals
Schedule of Capital Assets

54 72249 0000000
Form ASSET

Tulare Joint Union High
Tulare County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	6,087,356.00		6,087,356.00			6,087,356.00
Work in Progress	9,794,205.00		9,794,205.00	232,915.00	9,976,070.00	51,050.00
Total capital assets not being depreciated	15,881,561.00	0.00	15,881,561.00	232,915.00	9,976,070.00	6,138,406.00
Capital assets being depreciated:						
Land Improvements	13,404,976.00		13,404,976.00	45,549.00		13,450,525.00
Buildings	120,979,495.00		120,979,495.00	9,930,521.00		130,910,016.00
Equipment	8,775,391.00		8,775,391.00	1,040,655.00	48,383.00	9,767,663.00
Total capital assets being depreciated	143,159,862.00	0.00	143,159,862.00	11,016,725.00	48,383.00	154,128,204.00
Accumulated Depreciation for:						
Land Improvements	(9,953,396.00)		(9,953,396.00)	(341,236.00)		(10,294,632.00)
Buildings	(50,729,222.00)		(50,729,222.00)	(3,252,442.00)		(53,981,664.00)
Equipment	(6,158,033.00)	78,904.00	(6,079,129.00)	(491,576.00)	(48,383.00)	(6,522,322.00)
Total accumulated depreciation	(66,840,651.00)	78,904.00	(66,761,747.00)	(4,085,254.00)	(48,383.00)	(70,798,618.00)
Total capital assets being depreciated, net excluding lease assets	76,319,211.00	78,904.00	76,398,115.00	6,931,471.00	0.00	83,329,586.00
Lease Assets		(78,904.00)	(78,904.00)	(19,726.00)		(98,630.00)
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	(78,904.00)	(78,904.00)	(19,726.00)	0.00	(98,630.00)
Governmental activity capital assets, net	92,200,772.00	0.00	92,200,772.00	7,144,660.00	9,976,070.00	89,369,362.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land	951.00		951.00			951.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	951.00	0.00	951.00	0.00	0.00	951.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	182,177.00		182,177.00			182,177.00
Equipment	362,505.00		362,505.00	201,868.00	160,890.00	403,484.00
Total capital assets being depreciated	544,682.00	0.00	544,682.00	201,869.00	160,890.00	585,661.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(146,899.00)		(146,899.00)	(8,819.00)		(155,718.00)
Equipment	(98,081.00)		(98,081.00)	(82,351.00)	(54,973.00)	(225,405.00)
Total accumulated depreciation	(244,980.00)	0.00	(244,980.00)	(91,170.00)	(54,973.00)	(391,123.00)
Total capital assets being depreciated, net excluding lease assets	299,702.00	0.00	299,702.00	110,699.00	105,917.00	304,484.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	300,653.00	0.00	300,653.00	110,699.00	105,917.00	305,435.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title 1	ESSA Comp Support & Imp	Elementary & Secondary School Emergency Fund	Corona Response & Relief Suppl App	American Rescue Plan	American Rescue Plan - Learning Loss Mitigation	Expanded Learning Opp Grant ESSER II
FEDERAL CATALOG NUMBER	84.01	84.010A					
RESOURCE CODE	3010	3182	3210	3212	3213	3214	3216
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)		CSI	CARES	ESSER II	ESSER III	ESSER III - LLM	ELOG-ESSER II
AWARD							
1. Prior Year Carryover	125,850.42	89,643.58	0.00	4,390,721.70	0.00	0.00	0.00
2. a. Current Year Award	1,584,972.00	0.00	121.00	0.00	9,508,065.00	2,377,016.00	676,381.00
b. Transferability (ESSA)							
c. Other Adjustments		(46,914.87)		0.30			
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,584,972.00	(46,914.87)	121.00	0.30	9,508,065.00	2,377,016.00	676,381.00
3. Required Matching Funds/Other							
4. Total Available Award	1,710,822.42	42,728.71	121.00	4,390,722.00	9,508,065.00	2,377,016.00	676,381.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	706,367.48	28,201.68	121.00	4,390,721.70	2,120,734.00	0.00	169,095.00
7. Contributed Matching Funds		14,527.03		0.30			
8. Total Available (sum lines 5, 6, & 7)	706,367.48	42,728.71	121.00	4,390,722.00	2,120,734.00	0.00	169,095.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,573,399.26	42,728.71	121.00	4,390,722.00	1,300,977.80	79,992.17	229,788.95
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,573,399.26	42,728.71	121.00	4,390,722.00	1,300,977.80	79,992.17	229,788.95
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(867,031.78)	0.00	0.00	0.00	819,756.20	(79,992.17)	(60,693.95)
a. Unearned Revenue					819,756.20		
b. Accounts Payable	867,031.78						
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	137,423.16	0.00	0.00	0.00	8,207,087.20	2,297,023.83	446,592.05
15. If Carryover is allowed, enter line 14 amount here	137,423.16				8,201,802.19	2,297,023.83	446,592.05
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,573,399.26	28,201.68	121.00	4,390,721.70	1,300,977.80	79,992.17	229,788.95

FEDERAL PROGRAM NAME	Expanded Learning Opp Grant GEER II	Expanded Learning Opp Grant ESSER Emergency Need	Expanded Learning Opp Grant ESSER Learning Loss	Special Ed - IDEA	Carl Perkins Voc. & Applied Tech Sec. 131	Carl Perkins Voc. & Applied Tech Sec. 132	ABE Services ESL
FEDERAL CATALOG NUMBER				84,027	84,048	84,048	84,236A
RESOURCE CODE	3217	3218	3219	3310	3550	3555	3905
REVENUE OBJECT	8290	8290	8290	8181	8290	8290	8290
LOCAL DESCRIPTION (if any)	ELOG-GEER II	ELOG-ESSER-EN	ELOG-ESSER-LL		Distinct Perkins	Adult Perkins	ABE ESL
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	155,236.00	440,923.00	760,074.00	1,037,430.00	195,667.00	122,707.00	56,709.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curt Yr Award							
(sum lines 2a, 2b, & 2c)	155,236.00	440,923.00	760,074.00	1,037,430.00	195,667.00	122,707.00	56,709.00
3. Required Matching Funds/Other							
4. Total Available Award	155,236.00	440,923.00	760,074.00	1,037,430.00	195,667.00	122,707.00	56,709.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	38,809.00	110,231.00	190,019.00	0.00	89,288.35	4,568.01	42,531.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	38,809.00	110,231.00	190,019.00	0.00	89,288.35	4,568.01	42,531.00
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	439,321.02	294,866.47	1,037,430.00	195,667.00	120,281.36	56,709.00
10. Non Donor-Authorized Expenditures						30.00	
11. Total Expenditures (lines 9 & 10)	0.00	439,321.02	294,866.47	1,037,430.00	195,667.00	120,311.36	56,709.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	38,809.00	(329,090.02)	(104,847.47)	(1,037,430.00)	(106,378.65)	(115,713.35)	(14,178.00)
a. Unearned Revenue	38,809.00						
b. Accounts Payable							
c. Accounts Receivable		329,090.02	104,847.47	1,037,430.00	106,378.65	115,713.35	14,178.00
14. Unused Grant Award Calculation (line 4 minus line 9)	155,236.00	1,601.98	465,207.53	0.00	0.00	2,425.64	0.00
15. If Carryover is allowed, enter line 14 amount here	155,236.00	1,601.98	465,207.53	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	439,321.02	294,866.47	1,037,430.00	195,667.00	120,281.36	56,709.00

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Tulare Joint Union High
Tulare County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	ABE Services GED	ABE Services IELCE	IASA Title II Teacher Quality	Title IV Stu Support & Acad. Enrichment	Title III Immigrant	Title III LEP	School Breakfast/Summer Expansion Grant
	84.002A	84.002A	84.367	84.424	84.365	84.236A	
	3913	3926	4035	4127	4201	4203	5380
	8290	8290	8290	8290	8290	8290	8290
	ABE GED	IELCE			Immigrant	LEP	
1. Prior Year Carryover	0.00	0.00	81,042.06	72,436.73	339.69	65,806.57	0.00
2. a. Current Year Award	188,134.00	8,624.00	221,253.00	124,945.00	500.00	72,423.00	45,000.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	188,134.00	8,624.00	221,253.00	124,945.00	500.00	72,423.00	45,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	188,134.00	8,624.00	302,295.06	197,381.73	839.69	138,229.57	45,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			46,322.06	32,400.42	339.66	24,194.57	
6. Cash Received in Current Year	97,425.00	6,468.00	154,693.00	51,806.00	500.00	114,035.00	40,500.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	97,425.00	6,468.00	201,015.06	84,206.42	839.66	138,229.57	40,500.00
EXPENDITURES							
9. Donor-Authorized Expenditures	188,134.00	8,624.00	167,907.14	95,669.67	0.00	133,707.89	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	188,134.00	8,624.00	167,907.14	95,669.67	0.00	133,707.89	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(90,709.00)	(2,156.00)	33,107.92	(11,463.25)	839.66	4,521.68	40,500.00
a. Unearned Revenue			33,107.92		839.66	4,521.68	40,500.00
b. Accounts Payable							
c. Accounts Receivable	90,709.00	2,156.00		11,463.25			
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	134,387.92	101,712.06	839.69	4,521.68	45,000.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	134,387.92	101,712.06	839.69	4,521.68	45,000.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	188,134.00	8,624.00	167,907.14	95,669.67	0.00	133,707.89	0.00

Tulare Joint Union High
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER REVENUE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	American Rescue Plan-Homeless Children & Youth	TOTAL
1. Prior Year Carryover	0.00	4,825,840.75
2. a. Current Year Award	45,865.00	17,622,045.00
b. Transferability (ESSA)		0.00
c. Other Adjustments		(46,914.57)
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	45,865.00	17,575,130.43
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2d, & 3)	45,865.00	22,400,971.18
REVENUES		
5. Unearned Revenue Deferred from Prior Year		103,256.71
6. Cash Received in Current Year	11,466.00	8,367,580.22
7. Contributed Matching Funds		14,527.33
8. Total Available (sum lines 5, 6, & 7)	11,466.00	8,485,364.26
EXPENDITURES		
9. Donor-Authorized Expenditures	914.51	10,356,961.95
10. Non Donor-Authorized Expenditures		30.00
11. Total Expenditures (lines 9 & 10)	914.51	10,356,991.95
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	10,551.49	(1,871,597.69)
a. Unearned Revenue	10,551.49	948,085.95
b. Accounts Payable		0.00
c. Accounts Receivable		2,819,683.64
14. Unused Grant Award Calculation (line 4 minus line 9)	44,950.49	12,044,009.23
15. If Carryover is allowed, enter line 14 amount here	44,950.49	12,036,298.58
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	914.51	10,342,434.62

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	Career Technical Education Grant	K12 Strong Workforce Program	K12 Strong Workforce Program	K12 Strong Workforce Program	K12 Strong Workforce Program	Special Education Project Workability	Ag Vocational Education
RESOURCE CODE	6387	6388	6388	6388	6388	6520	7010
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	CTEIG-R5	CTEIG-R6	K12SWP-1	K12SWP-2	K12SWP-3	Workability	Ag Incentive
AWARD							
1. Prior Year Carryover	107,888.75	0.00	143,783.00	396,253.00	0.00	0.00	0.00
2. a. Current Year Award	0.00	257,920.00	0.00	0.00	286,442.00	119,010.00	40,514.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	257,920.00	0.00	0.00	286,442.00	119,010.00	40,514.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	107,888.75	257,920.00	143,783.00	396,253.00	286,442.00	119,010.00	40,514.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	107,888.75	93,790.24	143,783.00	39,114.21	50,661.52	2,308.62	40,514.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	107,888.75	93,790.24	143,783.00	39,114.21	50,661.52	2,308.62	40,514.00
EXPENDITURES							
9. Donor-Authorized Expenditures	107,888.75	257,920.00	143,783.00	102,767.64	57,635.83	119,010.00	40,514.00
10. Non Donor-Authorized Expenditures	317.00		10,648.55				
11. Total Expenditures (lines 9 & 10)	108,205.75	257,920.00	154,431.55	102,767.64	57,635.83	119,010.00	40,514.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	0.00	(164,129.76)	0.00	(63,653.43)	(6,974.31)	(116,701.38)	0.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable		164,129.76		63,653.43	6,974.31	116,701.38	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	293,485.36	228,806.17	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	293,485.36	228,806.17	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	107,888.75	257,920.00	143,783.00	102,767.64	57,635.83	119,010.00	40,514.00

STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	In-Person Instruction Grant	TOTAL
RESOURCE CODE	7422	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	0.00	647,924.75
2. a. Current Year Award	312,500.00	1,016,386.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	312,500.00	1,016,386.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	312,500.00	1,664,310.75
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	312,500.00	790,560.34
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	312,500.00	790,560.34
EXPENDITURES		
9. Donor-Authorized Expenditures		829,519.22
10. Non Donor-Authorized Expenditures		10,965.55
11. Total Expenditures (lines 9 & 10)	0.00	840,484.77
12. Amounts included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	312,500.00	(38,958.88)
a. Unearned Revenue	312,500.00	312,500.00
b. Accounts Payable		0.00
c. Accounts Receivable		351,458.88
14. Unused Grant Award Calculation (line 4 minus line 9)	312,500.00	834,791.53
15. If Carryover is allowed, enter line 14 amount here	312,500.00	834,791.53
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	829,519.22

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

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LOCAL PROGRAM NAME	Pro-Youth Heart	TOTAL
RESOURCE CODE	90283	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	XL Program	
AWARD		
1. Prior Year Carryover	0.00	0.00
2. a. Current Year Award	216,409.39	216,409.39
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	216,409.39	216,409.39
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	216,409.39	216,409.39
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	154,778.24	154,778.24
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	154,778.24	154,778.24
EXPENDITURES		
9. Donor-Authorized Expenditures	216,409.39	216,409.39
10. Non Donor-Authorized Expenditures	1,811.21	1,811.21
11. Total Expenditures (lines 9 & 10)	218,220.60	218,220.60
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(61,631.15)	(61,631.15)
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable	61,631.15	61,631.15
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	216,409.39	216,409.39

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FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Tulare Joint Union High
Tulare County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Pandemic EBT Local Admin Funds	School Climate Transformation Grant	EPA Environmental Education Grant	TOTAL
	84.184G	66.951		
	5810	58132	58138	
	8290	8290	8290	
	SCTG	Riverlands Trust		
AWARD				
1. Prior Year Restricted Ending Balance	0.00	103,192.48	4,169.57	107,362.05
2. a. Current Year Award	5,814.00	0.00	0.00	5,814.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,814.00	0.00	0.00	5,814.00
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	5,814.00	103,192.48	4,169.57	113,176.05
REVENUES				
5. Cash Received in Current Year	5,814.00			5,814.00
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	5,814.00	0.00	0.00	5,814.00
EXPENDITURES				
10. Donor-Authorized Expenditures	0.00	69,081.49	363.69	69,445.18
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	0.00	69,081.49	363.69	69,445.18
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	5,814.00	34,110.99	3,805.88	43,730.87

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Lottery	Education Protection Account	Educator Effectiveness Grant	Lottery Instructional Materials	Cal WORKS	CA Adult Education Program	Special Education
AWARD							
1. Prior Year Restricted Ending Balance	855,956.80	35,441.34	0.00	1,369,463.45	171,987.69	390,765.65	699,742.68
2. a. Current Year Award	974,491.10	26,016,103.00	1,513,546.00	451,420.83	(38,987.69)	3,100,822.00	2,207,626.81
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	974,491.10	26,016,103.00	1,513,546.00	451,420.83	(38,987.69)	3,100,822.00	2,207,626.81
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,830,447.90	26,051,544.34	1,513,546.00	1,820,884.28	133,000.00	3,491,587.65	3,184,055.21
REVENUES							
5. Cash Received in Current Year	837,085.08	26,016,103.00	1,210,837.00	291,031.84	0.00	3,091,818.50	1,631,850.89
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	137,406.02	0.00	302,709.00	160,388.99	(38,987.69)	9,003.50	575,775.92
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	137,406.02	0.00	302,709.00	160,388.99	(38,987.69)	9,003.50	575,775.92
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	974,491.10	26,016,103.00	1,513,546.00	451,420.83	0.00	3,100,822.00	2,207,626.81
EXPENDITURES							
10. Donor-Authorized Expenditures	843,693.28	24,391,521.68	23,515.82	0.00	133,000.00	2,827,958.69	3,184,055.21
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	843,693.28	24,391,521.68	23,515.82	0.00	133,000.00	2,827,958.69	3,184,055.21
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	986,754.62	1,660,022.66	1,490,030.18	1,820,884.28	0.00	663,628.96	0.00

Tulare Joint Union High
Tulare County

STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Kitchen Infrastructure & Training	Kitchen Infrastructure & Training	CA Learning Communities for School Success	Classified School Employee PD Grant	College Readiness Block Grant	SB117 Protective Equipment & Cleaning	A-G Completion Grant Access/Success
RESOURCE CODE	7028	7029	7085	7311	7338	7388	7412
REVENUE OBJECT	8520	8520	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	KIT Equipment	KIT Training	Prop 47 LCSSP				
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	286.42	12,205.27	0.89	0.00
2. a. Current Year Award	182,668.00	52,551.00	86,000.00	0.00			1,234,132.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	182,668.00	52,551.00	86,000.00	0.00	0.00	0.00	1,234,132.00
3. Required Matching Funds/Other			161.80				
4. Total Available Award (sum lines 1, 2c, & 3)	182,668.00	52,551.00	86,161.80	286.42	12,205.27	0.89	1,234,132.00
REVENUES							
5. Cash Received in Current Year	182,668.00	52,551.00	84,104.03	0.00	0.00	0.00	925,600.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	1,895.97	0.00	0.00	0.00	308,532.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	1,895.97	0.00	0.00	0.00	308,532.00
8. Contributed Matching Funds			161.80				
9. Total Available (sum lines 5, 7c, & 8)	182,668.00	52,551.00	86,161.80	0.00	0.00	0.00	1,234,132.00
EXPENDITURES							
10. Donor-Authorized Expenditures	5,744.00	10,150.99	86,161.80	154.54	0.00	0.89	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	5,744.00	10,150.99	86,161.80	154.54	0.00	0.89	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	176,924.00	42,400.01	0.00	131.88	12,205.27	0.00	1,234,132.00

2021-22 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Tulare Joint Union High
Tulare County

STATE PROGRAM NAME	A-G Completion Grant Learning Loss Mitigation	Expanded Learning Opportunity Grant	Expanded Learning Opportunity Grant	Ethnic Studies	TOTAL
RESOURCE CODE	7413	7425	7425	7810	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	ELOG	ELOG	ELOG-Para		
AWARD					
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	0.00	3,535,850.19
2. a. Current Year Award	531,919.00	2,111,553.00	449,574.00	147,364.00	39,059,770.74
b. Other Adjustments					(38,987.69)
c. Adj Curr Yr Award (sum lines 2a & 2b)	531,919.00	2,111,553.00	449,574.00	147,364.00	39,020,783.05
3. Required Matching Funds/Other					276,847.52
4. Total Available Award (sum lines 1, 2c, & 3)	531,919.00	2,111,553.00	449,574.00	147,364.00	42,833,480.76
REVENUES					
5. Cash Received in Current Year	398,939.00	2,111,553.00	449,574.00	147,364.00	37,431,079.34
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	132,980.00	0.00	0.00	0.00	1,589,703.71
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	132,980.00	0.00	0.00	0.00	1,589,703.71
8. Contributed Matching Funds					39,149.49
9. Total Available (sum lines 5, 7c, & 8)	531,919.00	2,111,553.00	449,574.00	147,364.00	39,059,932.54
EXPENDITURES					
10. Donor-Authorized Expenditures	0.00	1,881,529.07	447,572.45	0.00	33,835,058.42
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	0.00	1,881,529.07	447,572.45	0.00	33,835,058.42
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	531,919.00	230,023.93	2,001.55	147,364.00	8,998,422.34

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	RDA Pass-Thru Pre-1994	RDA Pass-Thru Post 1994	Restricted Penalties & Fines	Adult Non-AEBG Sources	Microsoft Ed Tech K-12 Voucher	Medi-Cal LEA Billing Option	Employment Training Panel
AWARD							
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award	108,812.45	403,825.01	351.88	381,105.42	11,826.79	0.00	27,278.19
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	37,094.00	211,645.00	7.06	354,733.90	0.00	99,538.32	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	145,906.45	615,470.01	358.94	735,839.32	11,826.79	99,538.32	27,278.19
REVENUES							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for Prior Year Adjustments	37,094.00	211,645.00	7.06	354,733.90	0.00	99,538.32	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	37,094.00	211,645.00	7.06	354,733.90	0.00	99,538.32	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures	0.00	584,477.44	0.00	1,224.81	0.00	16,425.35	27,278.19
12. Total Expenditures (line 10 plus line 11)	0.00	584,477.44	0.00	1,224.81	0.00	16,425.35	27,278.19
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	145,906.45	30,992.57	358.94	734,614.51	11,826.79	83,112.97	0.00

2021-22 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Tulare Joint Union High
Tulare County

LOCAL PROGRAM NAME	Site Flexibility	Dairy Enterprise Closeout Funds	Adult Special Reserve	TOTAL
RESOURCE CODE	99816	99817	99902	
REVENUE OBJECT	8990	86990	8650	
LOCAL DESCRIPTION (if any)	Restricted Reserve		Subway Rental	
AWARD				
1. Prior Year Restricted Ending Balance	453,824.00	0.00	26,514.61	1,413,538.35
2. a. Current Year Award	0.00	86,130.75	25,327.54	814,476.57
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	86,130.75	25,327.54	814,476.57
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	453,824.00	86,130.75	51,842.15	2,228,014.92
REVENUES				
5. Cash Received in Current Year	0.00	86,130.75	25,327.54	814,476.57
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	86,130.75	25,327.54	814,476.57
EXPENDITURES				
10. Donor-Authorized Expenditures	4,664.70	6,092.94	3,503.22	643,666.65
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	4,664.70	6,092.94	3,503.22	643,666.65
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	449,159.30	80,037.81	48,338.93	1,584,348.27

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	36,721,960.57	301	0.00	303	36,721,960.57	305	655,262.89		307	36,066,697.68	309
2000 - Classified Salaries	12,765,898.33	311	6,027.08	313	12,759,871.25	315	1,512,144.61		317	11,247,726.64	319
3000 - Employee Benefits	24,445,726.05	321	490,392.18	323	23,955,333.87	325	1,091,601.33		327	22,863,732.54	329
4000 - Books, Supplies Equip Replace. (6500)	6,173,306.96	331	0.00	333	6,173,306.96	335	405,315.83		337	5,767,991.13	339
5000 - Services... & 7300 - Indirect Costs	9,339,852.02	341	52,791.91	343	9,287,060.11	345	(210,471.27)		347	9,497,531.38	349
TOTAL					88,897,532.76	365			TOTAL	85,443,679.37	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			50.79%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	50.79%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	85,443,679.37
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	43,154,340.00		43,154,340.00	2,553,634.00	5,185,000.00	40,522,974.00	5,465,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	21,374.00		21,374.00		21,374.00	0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	407,317.00		407,317.00		54,322.00	352,995.00	54,322.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	17,388,574.00		17,388,574.00			17,388,574.00	
Compensated Absences Payable	416,156.69		416,156.69	15,521.05		431,677.74	416,156.69
Governmental activities long-term liabilities	61,387,761.69	0.00	61,387,761.69	2,569,155.05	5,260,696.00	58,696,220.74	5,935,478.69
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Tulare Joint Union High
Tulare County

Unaudited Actuals
2021-22 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort Expenditures

54 72249 0000000
Form ESMOE

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	98,491,702.42
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,170,849.83
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	578,706.36
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	21,672.18
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	7,193,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,793,378.54
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				80,527,474.05

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		5,487.77
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,673.99
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	68,416,589.93	12,343.68
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	68,416,589.93	12,343.68
B. Required effort (Line A.2 times 90%)	61,574,930.94	11,109.31
C. Current year expenditures (Line I.E and Line II.B)	80,527,474.05	14,673.99
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

Tulare Joint Union High
Tulare County

Unaudited Actuals
2021-22 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort Expenditures

54 72249 0000000
Form ESMOE

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

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	49,253,088.39		49,253,088.39			51,559,744.98
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	5,542.64		5,542.64			5,487.77
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2020-21			Adjustments to 2021-22		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	5,146.04		5,146.04	5,072.54		5,072.54
2. Total Charter Schools ADA (Form A, Line C9)	341.73		341.73	340.22		340.22
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			5,487.77			5,412.76
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2021-22 Actual			2022-23 Budget		
1. Homeowners' Exemption (Object 8021)	81,477.14		81,477.14	0.00		0.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	11,565,669.16		11,565,669.16	13,443,400.00		13,443,400.00
5. Unsecured Roll Taxes (Object 8042)	810,519.79		810,519.79	0.00		0.00
6. Prior Years' Taxes (Object 8043)	222,788.85		222,788.85	0.00		0.00
7. Supplemental Taxes (Object 8044)	137,207.42		137,207.42	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	35,623.30		35,623.30	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	975,575.00		975,575.00	135,000.00		135,000.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	13,828,860.66	0.00	13,828,860.66	13,578,400.00	0.00	13,578,400.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	13,828,860.66	0.00	13,828,860.66	13,578,400.00	0.00	13,578,400.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			579,225.59			579,225.59
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	3,589,577.63		3,589,577.63	10,172,728.00		10,172,728.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	3,589,577.63	0.00	4,168,803.22	10,172,728.00	0.00	10,751,953.59
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	60,140,606.00		60,140,606.00	61,973,018.00		61,973,018.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	679,613.55		679,613.55	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	60,820,219.55	0.00	60,820,219.55	61,973,018.00	0.00	61,973,018.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	97,186,398.76		97,186,398.76	99,980,859.00		99,980,859.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(956,189.05)		(956,189.05)	189,700.00		189,700.00
D. APPROPRIATIONS LIMIT CALCULATIONS			2021-22 Actual	2022-23 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			49,253,088.39			51,559,744.98
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9901			0.9863
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			51,559,744.98			54,692,806.40
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			13,828,860.66			13,578,400.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			658,532.40			649,531.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			41,899,687.54			51,866,359.99
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			41,899,687.54			51,866,359.99
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			(956,189.05)			124,408.53
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			12,872,671.61			13,702,808.53
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			42,855,876.59			51,741,951.46
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			12,872,671.61			
b. State Subventions (Line D8)			42,855,876.59			
c. Less: Excluded Appropriations (Line C23)			4,168,803.22			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			51,559,744.98			

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,594,408.36
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 68,849,681.62

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.67%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,345,319.45
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,904,878.74
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	31,825.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	805,331.97
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,087,355.16
9. Carry-Forward Adjustment (Part IV, Line F)	512,492.40
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,599,847.56

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	49,056,748.70
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,644,606.96
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,261,191.69
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,601,138.33
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	5,716.78
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	496,352.99
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	61,364.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	11,268,610.57
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	802,021.93
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,216,102.72
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,714,453.57
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	87,128,308.24

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 8.13%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic/)
(Line A10 divided by Line B19) 8.72%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>7,087,355.16</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(841,820.08)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.58%) times Part III, Line B19); zero if negative	<u>512,492.40</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.58%) times Part III, Line B19) or (the highest rate used to recover costs from any program (35.36%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>512,492.40</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>512,492.40</u>

Tulare Joint Union High
Tulare County

Unaudited Actuals
2021-22 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

54 72249 0000000
Form ICR

Approved indirect cost rate: 6.58%
Highest rate used in any program: 35.36%

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

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
01	3010	1,476,261.27	97,137.99	6.58%
01	3182	31,566.52	11,162.19	35.36%
01	3212	4,126,511.55	264,210.15	6.40%
01	3213	1,220,658.47	80,319.33	6.58%
01	3310	987,422.21	47,887.79	4.85%
01	3550	183,922.18	11,744.82	6.39%
01	3555	0.00	4,338.50	N/A
01	4035	157,540.95	10,366.19	6.58%
01	4127	89,763.25	5,906.42	6.58%
01	4203	131,086.17	2,621.72	2.00%
01	5634	858.05	56.46	6.58%
01	5810	65,157.80	4,287.38	6.58%
01	6266	22,064.01	1,451.81	6.58%
01	6387	268,728.27	16,092.07	5.99%
01	6388	262,974.64	15,378.36	5.85%
01	6500	2,934,076.02	193,087.94	6.58%
01	6520	111,900.05	7,109.95	6.35%
01	7029	9,524.29	626.70	6.58%
01	7311	145.00	9.54	6.58%
01	9010	726,833.80	33,466.68	4.60%
13	5310	1,593,431.41	86,694.83	5.44%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	855,956.80		1,369,463.45	2,225,420.25
2. State Lottery Revenue	8560	974,491.10		451,420.83	1,425,911.93
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,830,447.90	0.00	1,820,884.28	3,651,332.18
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	611,989.00			611,989.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	231,704.28			231,704.28
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		843,693.28	0.00	0.00	843,693.28
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	986,754.62	0.00	1,820,884.28	2,807,638.90
D. COMMENTS:					

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

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

Instructional Goals Description	Teacher Full-Time Equivalents			Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200) FTE Factor(s)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) FTE Factor(s)	School Administration (Function 2700) FTE Factor(s)	Pupil Support Services (Functions 3100-3199 & 3900) FTE Factor(s)	Plant Maintenance and Operations (Functions 8100-8400) CU Factor(s)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,126,614.53	64,961.20	0.00	0.00	11,554,601.52	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)						
Instructional Goals Description						
6000] Pre-Kindergarten						
1110 Regular Education, K-12	231.87	231.87	231.87	231.87	238.51	238.51
3100 Alternative Schools						
3200 Continuation Schools	3.50	3.50	3.50	3.50	9.00	9.00
3300 Independent Study Centers	8.50	8.50	8.50	8.50	10.42	10.42
3400 Opportunity Schools						
3550 Community Day Schools	2.00	2.00	2.00	2.00	2.00	2.00
3700 Specialized Secondary Programs						
3800 Career Technical Education						
4110 Regular Education, Adult						
4610 Adult Independent Study Centers						
4620 Adult Correctional Education						
4630 Adult Career Technical Education						
4760 Bilingual						
4850 Migrant Education						
5000-5999 Special Education (allocated to 5001)	20.00	20.00	20.00	20.00	18.00	18.00
6000 ROC/P						
Other Goals Description						
7110 Nonagency - Educational						
7150 Nonagency - Other						
8100 Community Services						
8300 Child Care and Development Services						
Other Funds Description						
-- Adult Education (Fund 11)						
-- Child Development (Fund 12)						
-- Cafeteria (Funds 13 & 61)						
C. Total Allocation Factors	265.87	265.87	265.87	265.87	277.93	277.93
						0.00

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	58,352,751.34	10,954,957.58	69,307,708.92	5,359,434.26	74,667,143.18	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	204,497.19	389,850.34	594,347.53	45,959.77	640,307.30	
3300	Independent Study Centers	1,704,109.39	471,294.10	2,175,403.49	168,219.84	2,343,623.33	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	497,456.06	92,111.17	589,567.23	45,590.12	635,157.35	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	4,685,189.58	0.00	4,685,189.58	362,296.86	5,047,486.44	
4110	Regular Education, Adult	299,804.45	0.00	299,804.45	23,183.31	322,987.76	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	4,450,683.07	837,964.06	5,288,647.13	408,961.10	5,697,608.23	
6000	Regional Occupational Ctr/Prg (ROC/P)	176,643.61	0.00	176,643.61	13,659.52	190,303.13	
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00
Other Costs							
----	Food Services					18,067.29	18,067.29
----	Enterprise					5,716.78	5,716.78
----	Facilities Acquisition & Construction					116,974.46	116,974.46
----	Other Outgo					8,436,195.78	8,436,195.78
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	456,826.22	456,826.22	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(86,694.83)	(86,694.83)	
----	Total General Fund and Charter Schools Funds Expenditures	70,371,134.69	12,746,177.25	83,117,311.94	6,797,436.17	8,576,954.31	98,491,702.42

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

Instructional Goals	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Auxiliary Services (Functions 4000-4099)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	39,011,094.44	153,691.22	680,697.74	4,484,616.34	8,010,015.08	2,521,775.86	2,737,517.93			753,342.53	0.00	58,352,751.34
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	204,497.19	0.00	0.00	0.00			0.00	0.00	204,497.19
3300	Independent Study Centers	1,416,527.87	0.00	0.00	287,381.52	0.00	0.00	0.00			0.00	0.00	1,704,109.39
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3450	Community Day Schools	418,366.92	0.00	0.00	79,089.14	0.00	0.00	0.00			0.00	0.00	497,456.06
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	4,577,945.03	46,173.61	0.00	0.00	59,653.97	0.00	0.00			1,416.97	0.00	4,685,189.58
4110	Regular Education, Adult	276,762.45	10,225.09	0.00	6,438.85	6,438.06	0.00	0.00			0.00	0.00	299,804.45
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	3,907,571.49	310,063.43	0.00	180,956.90	43,091.25	0.00	0.00			0.00	0.00	4,450,683.07
6000	ROCP	176,643.61	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	176,643.61
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		49,784,851.81	520,153.35	680,697.74	5,252,180.14	8,119,198.36	2,521,775.86	2,737,517.93	0.00	0.00	754,759.50	0.00	70,371,134.69

4 Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	1,039,194.59	9,915,762.99	0.00	10,954,957.58	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	15,686.29	374,164.05	0.00	389,850.34	
3300	Independent Study Centers	38,095.28	433,198.82	0.00	471,294.10	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	8,963.60	83,147.57	0.00	92,111.17	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	89,635.97	748,328.09	0.00	837,964.06	
6000	ROC/P	0.00	0.00	0.00	0.00	0.00
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	0.00
Other Funds						
--	Adult Education (Fund 11)		0.00		0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00	0.00
Total Allocated Support Costs		1,191,575.73	11,554,601.52	0.00	12,746,177.25	

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	496,352.99
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	31,825.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,451,074.27
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,904,878.74
5	Total Central Administration Costs in General Fund and Charter Schools Funds	6,884,131.00
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	70,371,134.69
2	Total Allocated Costs (from Form PCR, Column 2, Total)	12,746,177.25
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	83,117,311.94
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,216,102.72
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,691,531.72
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	5,907,634.44
D. Total Direct Charged and Allocated Costs (B3 + C5)		89,024,946.38
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		7.73%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6910)	18,067.29				18,067.29
Enterprise (Objects 1000-5999, 6400-6910)		5,716.78			5,716.78
Facilities Acquisition & Construction (Objects 1000-6600)			116,974.46		116,974.46
Other Outgo (Objects 1000-7999)				8,436,195.78	8,436,195.78
Total Other Costs	18,067.29	5,716.78	116,974.46	8,436,195.78	8,576,954.31

Tulare Joint Union High
Tulare County

Unaudited Actuals
General Fund
Special Education Revenue Allocations
(Optional)

54 72249 0000000
Form SEA

Description	2021-22 Actual	2022-23 Budget	% Diff.
SELPA Name: Tulare County (CG)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
Grand Total Apportionment, Taxes and Excess ERAF			
H. (Sum lines A.4 through G)	0.00	0.00	0.00%
I. Mental Health Apportionment			0.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. Federal IDEA - Section 619 Preschool			0.00%
L. Other Federal Discretionary Grants			0.00%
M. Other Adjustments			0.00%
N. Total SELPA Revenues (Sum lines H through M)	0.00	0.00	0.00%

Description	2021-22 Actual	2022-23 Budget	% Diff.
II. ALLOCATION TO SELPA MEMBERS			
Tulare County Office of Education (CG00)			0.00%
Tulare Joint Union High (CG02)			0.00%
Cutler-Orosi Joint Unified (CG03)			0.00%
Visalia Unified (CG05)			0.00%
Earlimart Elementary (CG07)			0.00%
Tulare City Elementary (CG10)			0.00%
Lindsay Unified (CG11)			0.00%
Sundale Union Elementary (CG16)			0.00%
Burton Elementary (CG17)			0.00%
Woodville Union Elementary (CG23)			0.00%
Pixley Union Elementary (CG24)			0.00%
Kings River Union Elementary (CG25)			0.00%
Alpaugh Unified (CG27)			0.00%
Palo Verde Union Elementary (CG28)			0.00%
Terra Bella Union Elementary (CG33)			0.00%
Farmersville Unified (CG34)			0.00%
Dinuba Unified (CG35)			0.00%
Porterville Unified (CG36)			0.00%
Allensworth Elementary (CG37)			0.00%
Alta Vista Elementary (CG38)			0.00%
Buena Vista Elementary (CG39)			0.00%
Columbine Elementary (CG41)			0.00%
Ducor Union Elementary (CG42)			0.00%
Hope Elementary (CG43)			0.00%
Hot Springs Elementary (CG44)			0.00%
Liberty Elementary (CG45)			0.00%
Monson-Sultana Joint Union Elementary (CG46)			0.00%
Oak Valley Union Elementary (CG47)			0.00%
Outside Creek Elementary (CG48)			0.00%
Pleasant View Elementary (CG49)			0.00%
Richgrove Elementary (CG50)			0.00%
Rockford Elementary (CG51)			0.00%
Saucelito Elementary (CG52)			0.00%
Sequoia Union Elementary (CG53)			0.00%
Springville Union Elementary (CG54)			0.00%
Stone Corral Elementary (CG55)			0.00%
Strathmore Union Elementary (CG56)			0.00%
Sunnyside Union Elementary (CG57)			0.00%
Three Rivers Union Elementary (CG58)			0.00%

Tulare Joint Union High
Tulare County

Unaudited Actuals
General Fund
Special Education Revenue Allocations
(Optional)

54 72249 0000000
Form SEA

Description	2021-22 Actual	2022-23 Budget	% Diff.
Tipton Elementary (CG59)			0.00%
Traver Joint Elementary (CG60)			0.00%
Waukena Joint Union Elementary (CG61)			0.00%
Woodlake Unified (CG62)			0.00%
Exeter Unified (CG65)			0.00%
Blue Oak Academy (CGA04)			0.00%
Sycamore Valley Academy (CGA05)			0.00%
Valley Life Charter (CGA06)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	0.00	0.00	0.00%
Preparer Name: _____ Title: _____ Phone: _____			

Current LEA: 54-72249-0000000 Tulare Joint Union High		
Selected SELPA: CG		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
CG	Tulare County	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(86,694.83)				
Other Sources/Uses Detail					0.00	7,193,000.00		
Fund Reconciliation							151,973.38	7,017,673.81
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					133,000.00	0.00		
Fund Reconciliation							4,874.02	23,882.39
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	86,694.83	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							12,699.79	102,859.55
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					7,000,000.00	0.00		
Fund Reconciliation							7,000,000.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					60,000.00	0.00		
Fund Reconciliation							0.00	1,281.15
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	23,950.29
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	86,694.83	(86,694.83)	7,193,000.00	7,193,000.00	7,169,647.19	7,169,647.19