



CUPERTINO UNION  
SCHOOL DISTRICT

2022-2023

Budget Adoption

Financial & SACS Report



**BOARD OF EDUCATION**

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**DISTRICT PRIORITIES**

• **Academic Excellence**

Support each child in demonstrating the skills, competencies and characteristics embedded in the District's Strategic Plan and the CUSD Portrait of a Learner. Provide the resources to support students to thrive academically, socially, emotionally and in physical fitness by supporting the Whole Child and fostering engaging, positive, safe learning environments.

• **Stakeholder Engagement and Involvement**

Actively engage all Stakeholders (staff, students, families, community) in supporting the implementation of the CUSD Strategic Plan and bringing our plan to life across our community.

• **District Sustainability**

Develop a long-term fiscal plan that sustains the financial needs of the District to support staff and students and provide resources throughout declining enrollment.

# CUPERTINO UNION SCHOOL DISTRICT

## 2022-2023 BUDGET ADOPTION

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## 2022-2023 Budget Development Calendar (Board Approved 1.13.22)

Phase I	
May 25, 2022	Budget Advisory Committee Meeting (2021-22 Second Interim and May Revise)
June 9, 2022	2022-2023 Preliminary Budget/Assumptions to the Board (May Revision and Hold Public Hearing on Budget Adoption)
June 16, 2022	Board Adoption of 2022-2023 District Budget and LCAP
Phase II	
August 11, 2022	Present 2022-2023 Revised Budget (45 Days after based on final State Budget) to the Board for approval
Sept. 8, 2022	Present 2021-2022 Unaudited Actuals to the Board
Sept. 28, 2022	Budget Advisory Committee Meeting (Approved 2022-2023 Budget)
December 8, 2022	Present 2022-2023 First Interim Budget to the Board
December 15, 2022	Present 2022-2023 First Interim Budget to the Board for approval
Phase III	
January 12, 2023	Present 2021-2022 Audit Report to the Board
January 19, 2023	Present Governor's 2023-2024 January budget proposal to the Board
January 25, 2023	Budget Advisory Committee Meeting (2022-2023 First Interim)
TBD - March 2023	Present 2022-2023 Second Interim Budget to the Board
March 9, 2023	Present 2022-2023 Second Interim Budget to the Board for approval
May 24, 2023	Budget Advisory Committee Meeting (2022-2023 Second Interim and May Revise)

## **BASIS FOR BUDGET PRESENTATION – BY FUND**

The accounting system of Cupertino Union School District is organized and operated on the basis of self-balancing accounts, which comprise its assets, liabilities and fund balances, revenues and expenditures as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various types of funds, as defined by the California State Accounting Manual, are as follows:

### General Funds (Funds 01-09):

The general funds are used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in these funds. These funds are divided into unrestricted and restricted general funds. The unrestricted general funds are used to account for those projects and activities that are funded with unrestricted revenues. The restricted general funds are used to account for those projects and activities that are funded by external revenue sources that are legally restricted by the donor to specific purposes. The district's unrestricted general funds comprise *General Fund (Fund 01)* and *Non-Prop 20 Lottery (Fund 09)*. The restricted general funds comprise *Special Education (Fund 07)* and *Prop 20 Lottery, Local Revenues and Categorical Programs (Fund 08)*.

### Cafeteria Special Revenue Funds (Fund 13):

This fund is used to account separately for federal, state, and local resources to operate food services program (*Education Code* sections 38090 and 38093).

### Building Funds (Fund 21, 24):

The fund (Fund 24) exists primarily to account separately for proceeds from the sale of bonds (*Education Code* section 15146) and may not be used for any purposes other than those for which the bonds were issued.

Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option to purchase of real property (*Education Code* section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* section 41003). Expenditures in Fund 21, Building Fund, are most commonly made against the 6000 object codes for Capital Outlay.

The principal revenues and other sources in this fund are:

- Rental and Leases
- Interest
- Proceeds from the Sales of Bonds
- Proceeds from the Sale/Lease-Purchased of Lands and Buildings

Capital Facilities Fund (Fund 25):

This fund is used primarily to account separately for monies received from fees levied on development projects as a condition of approval (*Education Code* sections 17620-17626 and *Government Code* section 65995 et seq.).

The principal revenues in this fund are:

- Interest
- Mitigation/Developer Fees

Debt Service Funds (Fund 51):

The debt service funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt. The district's debt service funds comprise Bond Interest and Redemption Fund, and Certificates of Participation Fund. The *Bond Interest and Redemption Fund* is used for the repayment of bonds issued for the district. The county auditor maintains control over the district's Bond Interest and Redemption Fund. The principal and interest on the bonds are paid by the county treasurer from taxes levied by the county auditor-controller. The *Certificates of Participation Fund* is used for the accumulation of resources for and the retirement of principal and interest of the outstanding Certificates of Participation (COPs).

Self-Insurance Funds (Fund 62 & 67):

The self-insurance funds are used to separate money received for self-insurance activities from other operating funds. The district has established two self-insurance funds: Health & Welfare and Workers' Compensation. Expense transactions recorded in these funds include the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR), administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.

Enterprise Fund (Fund 63):

The Enterprise fund is established to properly account for and record the activities of the District's Fee Based Preschool and Daycare Programs. The California Department of Education (CDE) and the California School Accounting Manual (CSAM) allow for the establishment of an Enterprise Fund that is financed and operated in a manner that is similar to that employed by private business enterprise with the intent of providing continuous goods or services primarily through charges to users.

**California Department of Education**  
**Standardized Account Code Structures (SACS)**

As required by the Federal and State governments, the district implemented the SACS in 2000-2001. The standardized structure was developed to accomplish the objectives of establishing a uniform, comprehensive, and minimum chart of accounts statewide to improve financial data collection, reporting transmission, accuracy and comparability and providing better information for use by administrators, parents, board members, legislators, and others interested in school finance.

<b>STANDARDIZED ACCOUNT CODE STRUCTURE (SACS) LAYOUT</b>						
Fund	Resource (Project/Reporting)	Project Year	Goal	Function (Activity)	Object	School (Use Optional)
XX	XXXX	X	XXXX	XXXX	XXXX	XXX

<b>REVENUE ACCOUNTS</b>						
Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Not required except for Special Education Revenues	Not required	Required	Not required

<b>EXPENDITURE ACCOUNTS</b>						
Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Required	Required	Required	Not required

The district's accounting data is organized and presented in the following fields as required by the CDE. These fields in sequence make up the account strings of the district's accounting numbers. These fields are defined by the California State Accounting Manual (CSAM) as follows:

<b>CUSD Customized Chart of Accounts per SACS Structure</b>								
Fund	Location	Resource	Goal	Function	Object	Local Program	Project Year	Cost Center
XX	XX	XXXX	XXXX	XXXX	XXXX	XXXX	X	XXXX

# Chart of Accounts

## **Fund:**

- Identifies the fund that is receiving the revenue, paying the expenditure, or otherwise being affected by the transaction. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, all related liabilities, and residual equities and balances or changes therein.
- Identifies specific activities or defines certain objectives of the district in accordance with special regulations, restrictions, or limitations.

## **Location:**

- Designates a specific school structure under a Principal's responsibility or a department under a manager's responsibility.

## **Resource:**

- Tracks those activities that are funded with revenues that have special accounting or reporting requirements or that are legally restricted.

## **Goal:**

- Accumulates costs by instructional goals and objectives of a school district.
- Identifies revenues for special education.
- Classifies financial information by subject matter and/or mode of education.

## **Function:**

- Identifies activities or services performed to support or accomplish one or more goals or objectives.
- Describes the activity for which a service or material is acquired.

## **Object:**

- Classifies revenues by source and type, such as Local Control Funding Formula (LCFF) sources, federal revenue, other state revenue, fees, and contracts.
- Classifies expenditures by type of commodity or services, such as certificated salaries, classified salaries, employee benefits, books, supplies, and services.

## **Local Program:**

- The district's local program is a SACS optional code to use as an additional way of defining other activities outside the ranges defined in CSAM.
- This is also a unique locally defined code to classify local revenue by its specific description to allow tracking and reporting.
- Classifies expenditures to easily track the program's activity and can easily be tracked for its intended purpose.

## **Project Year:**

- Classifies the activities of the same grant with different project years within the fiscal year.

## **Cost Center:**

- Classifies the source of activity whether it's a school site or a department.

## **ADA and Enrollment Historic Data**

The average daily attendance is a calculation of the number of students in class on an average day. The ADA determined for the attendance period ended before April 15 (P-2 ADA) is the base for the LCFF calculation. Before the P-2 ADA is available, the district uses the CBEDS (California Basic Educational Data System) enrollment in October and the percentage of ADA as of CBEDS enrollment historic data to project the P-2 ADA.

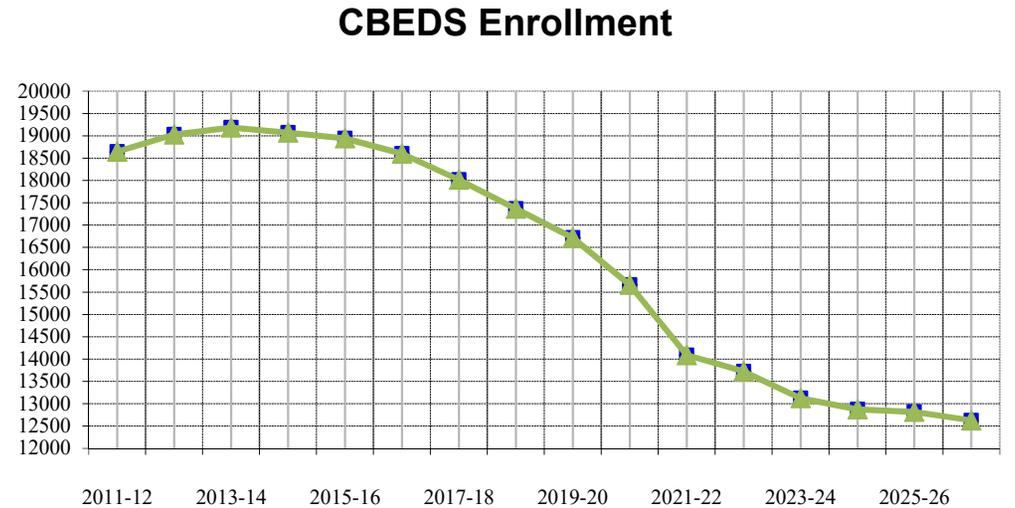
The charts on the following pages demonstrate the historical data of the district's CBEDS enrollment, Average Daily Attendance (ADA) at P-2, and Percentage of P-2 ADA vs CBEDS Enrollment over the last 16 years and the estimated enrollment for the next 5 years using the district's conservative demographer's report.

## CUPERTINO UNION SCHOOL DISTRICT

### CBEDS Enrollment Report

FY 2011-12 through 2026-27

FISCAL YEAR	CBEDS Enrollm	% Incr.	Inc/Dec Over PY
2011-12	18,645	1.55%	285
2012-13	19,028	2.05%	383
2013-14	19,184	0.82%	156
2014-15	19,068	-0.60%	(116)
2015-16	18,939	-0.68%	(129)
2016-17	18,598	-1.80%	(341)
2017-18	18,017	-3.12%	(581)
2018-19	17,363	-3.63%	(654)
2019-20	16,717	-3.72%	(646)
2020-21	15,663	-6.30%	(1,054)
2021-22 #	14,084	-10.08%	(1,579)
2022-23	13,724	-2.56%	(360)
2023-24 *	13,124	-4.37%	(600)
2024-25 *	12,874	-1.90%	(250)
2025-26 *	12,817	-0.44%	(57)
2026-27 *	12,626	-1.49%	(191)



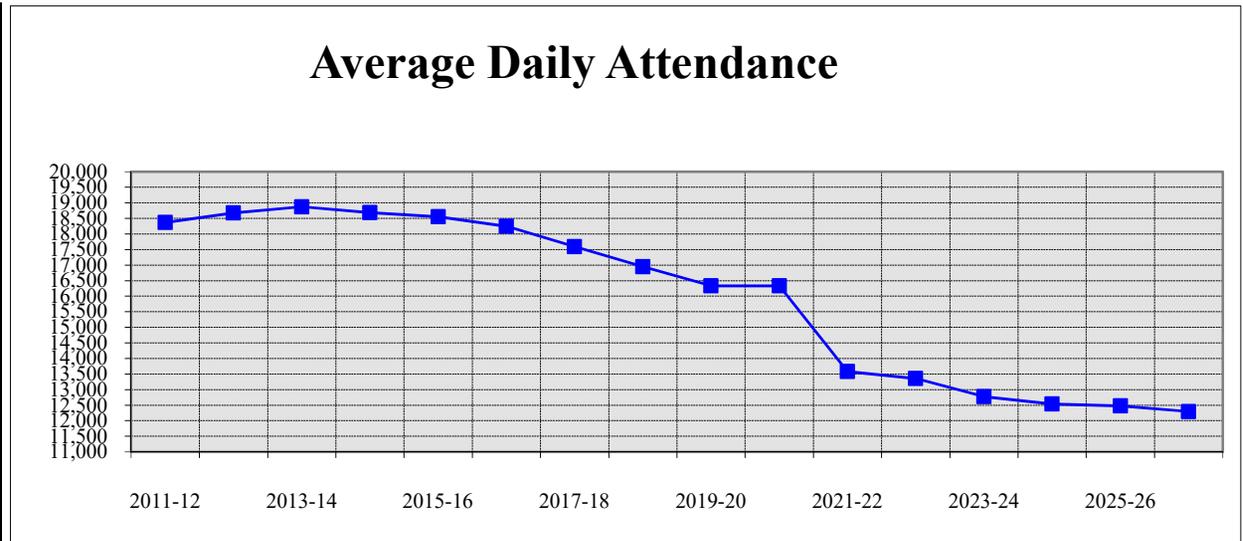
# Reflects 2 years declining enrollment due to prior year 2020-2021 hold harmless provision.

\* Estimates using the latest 2022 demographer's report

**CUPERTINO UNION SCHOOL DISTRICT  
AVERAGE DAILY ATTENDANCE (ADA) AT P-2**

FY 2011-12 through 2026-27

FISCAL YEAR	ADA @ P-2	% Incr.	Inc/Dec Over PY
2011-12	18,370	1.69%	306
2012-13	18,679	1.68%	309
2013-14	18,874	1.04%	195
2014-15	18,681	-1.02%	(193)
2015-16	18,554	-0.68%	(127)
2016-17	18,249	-1.64%	(305)
2017-18	17,586	-3.63%	(663)
2018-19	16,945	-3.64%	(641)
2019-20	16,336	-3.59%	(609)
2020-21	16,336	0.00%	0
2021-22	# 13,577	-16.89%	(2,759)
2022-23	13,360	-1.59%	(217)
2023-24	* 12,777	-4.36%	(583)
2024-25	* 12,534	-1.90%	(243)
2025-26	* 12,479	-0.44%	(55)
2026-27	* 12,293	-1.49%	(186)



# Reflects 2 years declining enrollment due to prior year 2020-2021 hold harmless provision.

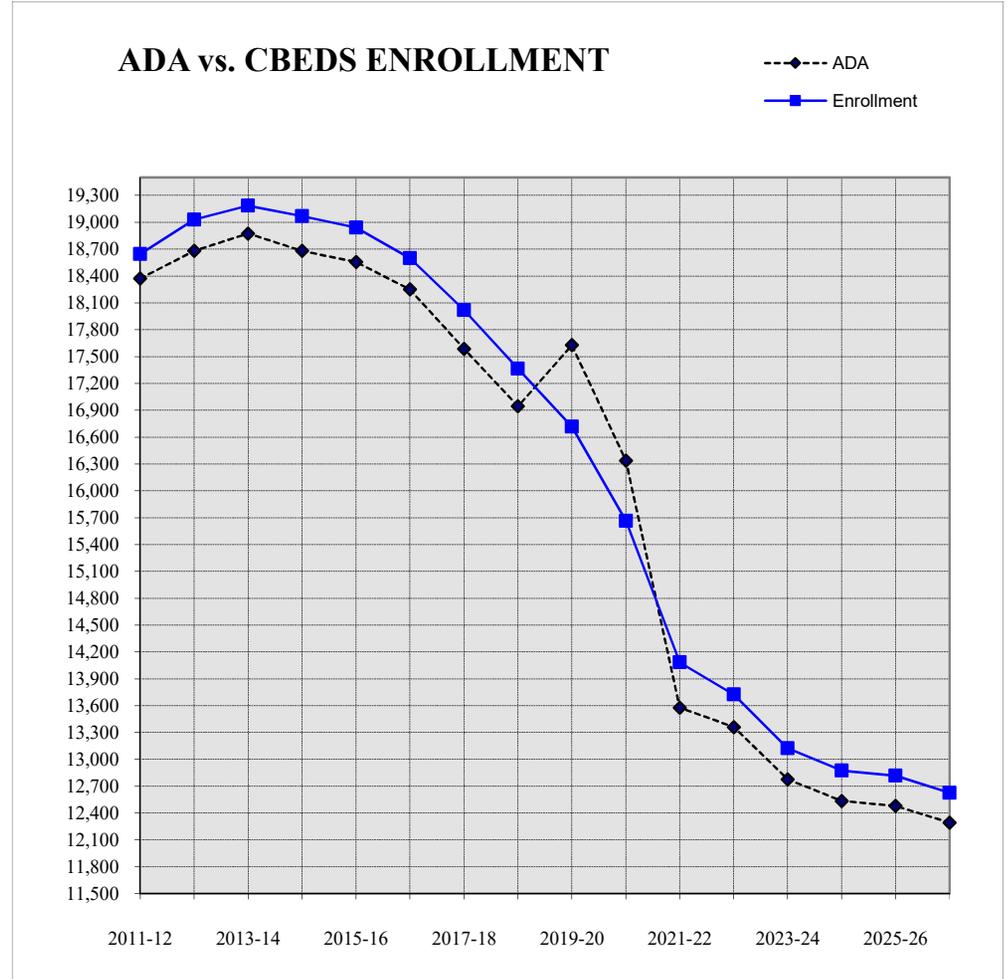
\* Estimates using the latest 2022 demographer's report

## CUPERTINO UNION SCHOOL DISTRICT

### P-2 ADA vs. CBEDS ENROLLMENT

From 2011-12 to 2026-27

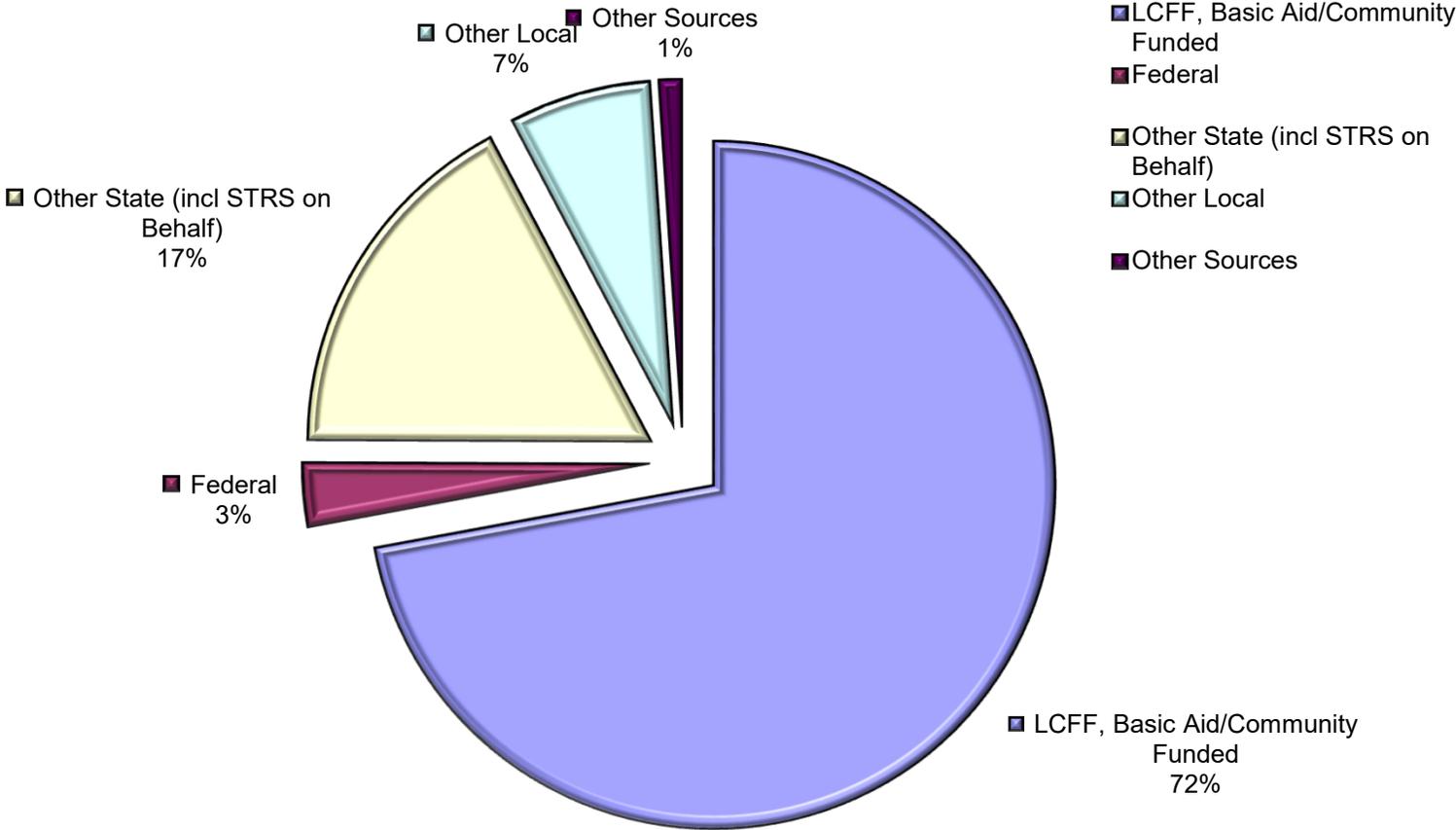
Years	P-2 ADA (Projected)	P-2 ADA (Funded)	% Incr	CBEDS Enrollment (October)	% Incr	ADA as % of Enrollment
2011-12	18,370	18,370	2.02%	18,645	2.47%	99%
2012-13	18,679	18,064	-1.67%	19,028	2.05%	98%
2013-14	18,874	18,874	4.48%	19,184	0.82%	98%
2014-15	18,681	18,874	0.00%	19,068	-0.60%	98%
2015-16	18,554	18,554	-1.70%	18,939	-0.68%	98%
2016-17	18,249	18,554	0.00%	18,598	-1.80%	98%
2017-18	17,586	18,249	-1.64%	18,017	-3.12%	98%
2018-19	16,945	18,579	1.81%	17,363	-3.63%	98%
2019-20 #	17,627	18,281	-1.60%	16,717	-3.72%	105%
2020-21 #	16,336	16,336	-10.64%	15,663	-6.30%	104%
2021-22	13,577	16,327	-0.06%	14,084	-10.08%	96%
2022-23	13,360	13,577	-16.84%	13,724	-2.56%	97%
2023-24 *	12,777	13,360	-1.59%	13,124	-4.37%	97%
2024-25 *	12,534	12,777	-4.36%	12,874	-1.90%	97%
2025-26 *	12,479	12,534	-1.90%	12,817	-0.44%	97%
2026-27 *	12,293	12,479	-0.44%	12,626	-1.49%	97%



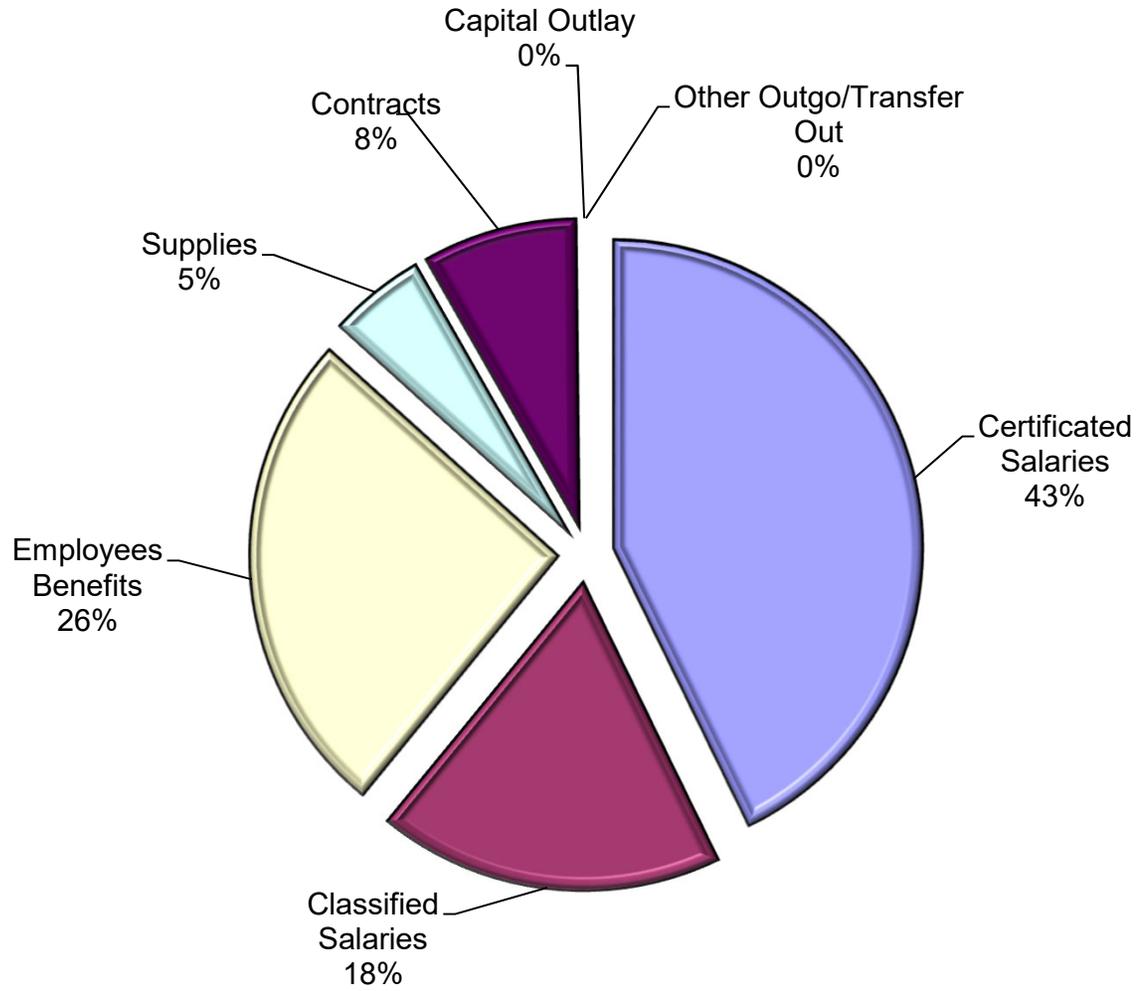
# Ada to Enrollment % Relects 2 years hold harmless provision.

\* Estimates using the latest 2022 demographer's report

**CUPERTINO UNION SCHOOL DISTRICT  
2022-2023 BUDGET ADOPTION GENERAL FUND PROJECTED REVENUE**



**CUPERTINO UNION SCHOOL DISTRICT  
2022-2023 BUDGET ADOPTION GENERAL FUND PROJECTED EXPENDITURES**



**CUPERTINO UNION SCHOOL DISTRICT  
SUMMARY OF FUNDS**

<b>BUDGET ADOPTION 2022-2023</b>	Object	Fund 01	Fund 09	Sub-Total	Fund 07	Fund 08	Sub-Total	Total	
	Codes	General	Lottery	General Fund	Sp. Ed.	Categorical	General Fund	Unrestricted/	
		Unrestricted	Unrestricted	Unrestricted	Restricted	Restricted	Restricted	Restricted	Restricted
<b>REVENUE SOURCES:</b>									
Federal	8100-8299	-	-	-	3,102,796	1,261,005	4,363,801	4,363,801	1.91%
LCFF - State Aid	8011	6,475,251	-	6,475,251	-	-	-	6,475,251	2.84%
LCFF - Supplemental & Instr material realignment	8011	6,566,453	-	6,566,453	-	-	-	6,566,453	2.88%
LCFF - EPA Entitlement	8012	2,715,308	-	2,715,308	-	-	-	2,715,308	1.19%
LCFF Property Taxes (Other State Restricted)	8021-8045	138,728,506	-	138,728,506	10,020,713	-	10,020,713	148,749,219	65.19%
Other State (1160-1163)	8300-8599	55,460	-	55,460	-	7,769	7,769	63,229	0.03%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560	-	2,272,727	2,272,727	-	906,302	906,302	3,179,029	1.39%
Mandated Block Grant	8550	473,998	-	473,998	-	-	-	473,998	0.21%
<b>ONE TIME FUNDS:</b>									
ESSER II	8290	-	-	-	-	39,125	39,125	39,125	0.02%
ESSER III	8290	-	-	-	-	879,939	879,939	879,939	0.39%
ESSER III Learning Loss	8290	-	-	-	-	354,058	354,058	354,058	0.16%
ELO ESSER III	8290	-	-	-	-	1,145,000	1,145,000	1,145,000	0.50%
ELOP	8590	-	-	-	-	4,107,489	4,107,489	4,107,489	1.80%
All Other State (In Person Instr, Univ Prek)	8590	-	-	-	658,399	412,300	1,070,699	1,070,699	0.47%
All Other State (STRS on Behalf)	8590	-	-	-	-	10,297,561	10,297,561	10,297,561	4.51%
Discretionary Block Grant	8590	20,007,000	-	20,007,000	-	-	-	20,007,000	8.77%
Local Revenue	8600-8799	-	-	-	2,111,703	-	2,111,703	2,111,703	0.93%
MAA/LEA-Medi Cal	8699	103,067	-	103,067	-	-	-	103,067	0.05%
Parcel Tax	8621	8,351,000	-	8,351,000	-	-	-	8,351,000	3.66%
Developer Fees	8681	-	-	-	-	-	-	-	0.00%
Interest	8661	347,882	8,287	356,169	-	-	-	356,169	0.16%
Facility Use (Civic Permit & Community Partnerships)	8689	1,090,000	-	1,090,000	-	-	-	1,090,000	0.48%
Transportation Fees	8675	-	-	-	-	-	-	-	0.00%
Rental Income	8972	-	-	-	-	-	-	-	0.00%
All Other Local	86xx	20,000	-	20,000	-	3,772,830	3,772,830	3,792,830	1.66%
Other Sources	89xx	-	-	-	-	-	-	-	0.00%
<b>TOTAL REVENUE</b>		<b>184,933,925</b>	<b>2,281,014</b>	<b>187,214,939</b>	<b>15,893,611</b>	<b>23,183,378</b>	<b>39,076,989</b>	<b>226,291,928</b>	<b>99.17%</b>
<b>Other Financing sources/Uses:</b>									
Interfund Transfer In/Out	87xx	-	-	-	-	2,453,509	2,453,509	2,453,509	1.08%
Other Financing Sources	87xx	-	-	-	-	-	-	-	0.00%
Contribution (8980)-Others	8980	(559,601)	-	(559,601)	-	-	-	(559,601)	-0.25%
Contribution (8980)--Special Education	8980	(25,595,458)	-	(25,595,458)	25,595,458	-	25,595,458	-	0.00%
Contribution (8980)--RRMA	8980	(4,837,112)	-	(4,837,112)	-	4,837,112	4,837,112	-	0.00%
<b>TOTAL TRANSFERS/CONTRIBUTIONS</b>		<b>(30,992,171)</b>	<b>-</b>	<b>(30,992,171)</b>	<b>25,595,458</b>	<b>7,290,621</b>	<b>32,886,079</b>	<b>1,893,908</b>	<b>0.83%</b>
<b>TOTAL REVENUE incl TRANSFERS</b>		<b>153,941,754</b>	<b>2,281,014</b>	<b>156,222,768</b>	<b>41,489,069</b>	<b>30,473,999</b>	<b>71,963,068</b>	<b>228,185,836</b>	<b>100.00%</b>
<b>EXPENDITURES:</b>									
Certificated Salaries	1000-1999	75,336,518	442,833	75,779,351	13,525,016	1,161,697	14,686,713	90,466,064	42.80%
Classified Salaries	2000-2999	17,129,846	1,138,011	18,267,857	13,407,963	6,646,182	20,054,145	38,322,002	18.13%
Employee Benefits	3000-3999	30,903,889	667,509	31,571,398	9,704,643	2,893,361	12,598,004	44,169,402	20.89%
(STRS on Behalf, Resource 7690 only)	3101-3102	-	-	-	-	10,297,561	10,297,561	10,297,561	4.87%
Books and Supplies	4000-4999	5,916,120	29,600	5,945,720	106,173	4,631,259	4,737,432	10,683,152	5.05%
Services & Other	5000-5999	9,844,324	3,061	9,847,385	4,595,707	2,664,429	7,260,136	17,107,521	8.09%
Capital Outlay	6000-6999	225,552	-	225,552	-	29,936	29,936	255,488	0.12%
Direct Cost/Indirect Cost Transfer	7000-7999	(340,990)	-	(340,990)	149,567	280,787	430,354	89,364	0.04%
<b>TOTAL EXPENDITURES</b>		<b>139,015,259</b>	<b>2,281,014</b>	<b>141,296,273</b>	<b>41,489,069</b>	<b>28,605,212</b>	<b>70,094,281</b>	<b>211,390,554</b>	<b>100.00%</b>
<b>Net Incr/(Decr) in Fd Bal</b>									
		14,926,495	-	14,926,495	-	1,868,787	1,868,787	16,795,282	
<b>Estimated Actuals Beginning Balance - 7/1/2022</b>									
		29,387,475	-	29,387,475	1,056,567	6,023,248	7,079,815	36,467,290	
<b>Ending Fund Balance - 6/30/2023</b>									
		44,313,970	-	44,313,970	1,056,567	7,892,035	8,948,602	53,262,572	

**CUPERTINO UNION SCHOOL DISTRICT  
SUMMARY OF FUNDS**

<b>BUDGET ADOPTION 2022-2023</b>	Fund 13	Fund 21	Fund 24	Fund 25	Fund 62	Fund 63	Fund 67	TOTAL	GRAND TOTAL	
	Cafeteria	Building	GO Bond-2012	Developer	Self-Funded	Enterprise	Workers'			
				Fee	Insurance	Fund	Compensation	OTHER FUNDS	ALL FUNDS	
<b>REVENUE SOURCES:</b>										
Federal	1,000,000							1,000,000	5,363,801	2.05%
LCFF - State Aid								-	6,475,251	2.47%
LCFF - Supplemental & Instr material realignment								-	6,566,453	2.51%
LCFF - EPA Entitlement								-	2,715,308	1.04%
LCFF Property Taxes (Other State Restricted)								-	148,749,219	56.78%
Other State (1160-1163)	5,500,000							5,500,000	5,563,229	2.12%
Lottery & Lottery - Prop 20 & Non-Prop 20								-	3,179,029	1.21%
Mandated Block Grant								-	473,998	0.18%
<b>ONE TIME FUNDS:</b>										
ESSER II								-	39,125	0.01%
ESSER III								-	879,939	0.34%
ESSER III Learning Loss								-	354,058	0.14%
ELO ESSER III								-	1,145,000	0.44%
ELOP								-	4,107,489	1.57%
All Other State (In Person Instr, Univ Prek)	-	-						-	1,070,699	0.41%
All Other State (STRS on Behalf)	-	-						-	10,297,561	3.93%
Discretionary Block Grant	-	-						-	20,007,000	7.64%
Local Revenue	-	3,407,859						3,407,859	5,519,562	2.11%
MAA/LEA-Medi Cal								-	103,067	0.04%
Parcel Tax								-	8,351,000	3.19%
Developer Fees				725,857				725,857	725,857	0.28%
Interest	4,000	42,073		24,984	22,943	-	40,607	134,607	490,776	0.19%
Facility Use (Civic Permit & Community Partnerships)								-	1,090,000	0.42%
Transportation Fees								-	-	0.00%
Rental Income								-	-	0.00%
All Other Local	201,500	-			19,048,474	2,075,370	1,697,046	23,022,390	26,815,220	10.24%
Other Sources								-	-	0.00%
<b>TOTAL REVENUE</b>	<b>6,705,500</b>	<b>3,449,932</b>	<b>-</b>	<b>750,841</b>	<b>19,071,417</b>	<b>2,075,370</b>	<b>1,737,653</b>	<b>33,790,713</b>	<b>260,082,641</b>	<b>99.28%</b>
<b>Other Financing sources/Uses:</b>										
Interfund Transfer In/Out								-	2,453,509	0.94%
Other Financing Sources								-	-	0.00%
Contribution (8980)-Others								-	(559,601)	-0.21%
Contribution (8980)--Special Education								-	-	0.00%
Contribution (8980)--RRMA								-	-	0.00%
TOTAL TRANSFERS/CONTRIBUTIONS	-	-	-	-	-	-	-	-	1,893,908	0.72%
<b>TOTAL REVENUE incl TRANSFERS</b>	<b>6,705,500</b>	<b>3,449,932</b>	<b>-</b>	<b>750,841</b>	<b>19,071,417</b>	<b>2,075,370</b>	<b>1,737,653</b>	<b>33,790,713</b>	<b>261,976,549</b>	<b>100.00%</b>
<b>EXPENDITURES:</b>										
Certificated Salaries	-	-	-	-	77,217	103,328	-	180,545	90,646,609	36.66%
Classified Salaries	2,242,297	63,252	255,253	-	98,588	1,046,165	-	3,705,555	42,027,557	17.00%
Employee Benefits	873,722	32,794	76,378	-	69,266	458,498	-	1,510,658	45,680,060	18.47%
(STRS on Behalf, Resource 7690 only)	-	-	-	-	-	-	-	-	10,297,561	4.16%
Books and Supplies	3,069,000	59,500	-	1,300	-	27,627	1,725	3,159,152	13,842,304	5.60%
Services & Other	201,400	527,561	-	393,180	20,136,041	2,918	1,733,890	22,994,990	40,102,511	16.22%
Capital Outlay	70,000	-	1,668,369	-	-	-	-	1,738,369	1,993,857	0.81%
Direct Cost/Indirect Cost Transfer	131,090	2,453,509	-	-	-	-	-	2,584,599	2,673,963	1.08%
<b>TOTAL EXPENDITURES</b>	<b>6,587,509</b>	<b>3,136,616</b>	<b>2,000,000</b>	<b>394,480</b>	<b>20,381,112</b>	<b>1,638,536</b>	<b>1,735,615</b>	<b>35,873,868</b>	<b>247,264,422</b>	<b>100.00%</b>
<b>Net Incr/(Decr) in Fd Bal</b>										
	117,991	313,316	(2,000,000)	356,361	(1,309,695)	436,834	2,038	(2,083,155)	14,712,127	
<i>Estimated Actuals Beginning Balance - 7/1/2022</i>	2,214,152	3,237,380	2,000,000	2,377,402	4,099,159	165,379	1,267,772	15,361,244	51,828,534	
<b>Ending Fund Balance - 6/30/2023</b>	<b>2,332,143</b>	<b>3,550,696</b>	<b>-</b>	<b>2,733,763</b>	<b>2,789,464</b>	<b>602,213</b>	<b>1,269,810</b>	<b>13,278,089</b>	<b>66,540,661</b>	

**CUPERTINO UNION SCHOOL DISTRICT  
BUDGET AT A GLANCE  
2020-2021 Estimated Actuals vs 2021-2022 Budget Adoption**

	2021-2022 ESTIMATED ACTUALS ***			2022-2023 BUDGET ADOPTION		
	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS
<b>Estimated Beginning Fund Balance - July 1</b>	34,250,477	9,113,430	43,363,907	29,387,475	7,079,815	36,467,290
Total Revenue	160,383,392	43,050,845	203,434,237	187,214,939	38,517,388	225,732,327
Total Contributions & Encroachments	(27,773,751)	27,773,751	-	(30,992,171)	30,992,171	-
Total Transfers In /Other Sources	-	2,453,509	2,453,509	-	2,453,509	2,453,509
<b>Grand Total Revenue</b>	<b>132,609,641</b>	<b>73,278,105</b>	<b>205,887,746</b>	<b>156,222,768</b>	<b>71,963,068</b>	<b>228,185,836</b>
Total Expenditures	137,472,643	75,311,720	212,784,363	141,296,273	70,094,281	211,390,554
Total Transfers Out/Other Uses	-	-	-	-	-	-
Total Expenditures	137,472,643	75,311,720	212,784,363	141,296,273	70,094,281	211,390,554
Revenue Less Expenditures	(4,863,002)	(2,033,615)	(6,896,617)	14,926,495	1,868,787	16,795,282
<b>Total Estimated Ending Balance - June 30</b>	<b>29,387,475</b>	<b>7,079,815</b>	<b>36,467,290</b>	<b>44,313,970</b>	<b>8,948,602</b>	<b>53,262,572</b>
<b>COMPONENTS OF ENDING BALANCE</b>						
Revolving Cash	\$75,000			\$75,000		
Stores (Warehouse, PPE)	\$378,532			\$378,532		
Prepaid Expenditures (Re-opening)	\$272,169	100,671		\$272,169		
<b>Total Working Capital</b>	<b>\$725,701</b>	<b>\$100,671</b>	<b>\$826,372</b>	<b>\$725,701</b>	<b>\$0</b>	<b>\$725,701</b>
Restricted:						
Categorical Programs Balance		6,979,144	\$6,979,144		8,948,602	\$8,948,602
Assigned:						
Programs Carryovers	14,485,699		14,485,699			-
LCFF Supplemental Carryover	1,409,013		1,409,013	-		-
Other Program Carryover	-		-	2,442,213		2,442,213
Discretionary Block Grant				20,007,000		20,007,000
Unassigned/Unappropriated:						
Additional Reserve for Future Downturn (3%)	6,383,531		6,383,531	6,341,717		6,341,717
Reserve for Economic Uncertainties	6,383,531		6,383,531	14,797,339		14,797,339
Additional Reserve for Future Downturn (7%)						
<b>Unassigned/Unappropriated Amount</b>			<b>0</b>			<b>20,007,001</b>
* Unrestricted Funds: General Fund and Lottery						
** Restricted Funds: Special Education, Federal and Categorical Programs						
<b>Total Estimated Ending Balance - June 30</b>			<b>\$36,467,290</b>			<b>\$53,262,571</b>

FY 2022-2023 MULTI-YEAR PROJECTION  
ADOPTED BUDGET  
GENERAL FUNDS (01-09)

	2022-23 *	2023-24 **	2024-25	2025-26	2026-2027
Estimated Average Daily Attendance (P-2 ADA)	13,879	13,438	13,185	12,690	12,296
Funded ADA	16,336	13,879	13,438	13,185	12,690
COLA	5.07%	5.33%	3.61%	3.64%	3.62%
<b>AUDITED BEGINNING FUND BALANCE, 7/1</b>	<b>\$ 36,467,290</b>	<b>\$ 53,262,572</b>	<b>\$ 49,886,704</b>	<b>\$ 51,790,927</b>	<b>\$ 60,992,513</b>
<b>DESCRIPTION REVENUE</b>					
LCFF SOURCE 8010-8099	154,485,518	160,072,253	166,231,482	172,644,316	179,316,562
SPED PROPERTY TAX REVENUE 8097	10,020,713	10,559,827	10,941,037	11,339,291	11,740,702
FEDERAL REVENUES 8100-8299	6,781,923	6,781,923	6,781,923	6,781,923	6,781,923
STATE REVENUE 8300-8599 *	39,199,005	18,729,321	18,891,300	19,047,216	19,208,932
LOCAL REVENUE 8600-8799 **	15,245,168	6,970,644	7,013,185	7,060,600	7,109,109
OTHER FINANCING 8900-8999	2,453,509	2,453,509	2,453,509	2,453,509	2,453,509
<b>TOTAL REVENUE</b>	<b>228,185,836</b>	<b>205,567,478</b>	<b>212,312,436</b>	<b>219,326,855</b>	<b>226,610,737</b>
<b>DESCRIPTION EXPENDITURES</b>					
CERTIFICATED SALARIES	90,466,064	89,036,691	88,885,122	87,885,197	87,527,547
CLASSIFIED SALARIES	38,322,002	38,342,602	38,795,074	39,254,333	39,809,047
EMPLOYEE BENEFITS	54,466,963	54,351,882	54,658,345	54,576,947	55,008,667
BOOKS & SUPPLIES	10,683,152	10,135,899	10,354,205	10,593,387	10,838,095
SERVICES & OTHER OPERATING	17,107,521	16,674,081	17,313,278	17,413,215	18,115,460
CAPITAL OUTLAY	255,488	255,488	255,488	255,488	255,488
OTHER OUTGO	89,364	146,702	146,702	146,702	146,702
<b>TOTAL EXPENDITURES</b>	<b>211,390,554</b>	<b>208,943,345</b>	<b>210,408,214</b>	<b>210,125,269</b>	<b>211,701,005</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>16,795,282</b>	<b>(3,375,868)</b>	<b>1,904,223</b>	<b>9,201,586</b>	<b>14,909,732</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>53,262,572</b>	<b>49,886,704</b>	<b>51,790,927</b>	<b>60,992,513</b>	<b>75,902,245</b>
<b>COMPONENTS OF ENDING BALANCE (GASB 54)</b>					
Nonspendable (Working Capital)	725,701	725,701	725,701	725,701	842,391
Restricted Categorical Program's Carryover	8,948,602	12,324,059	15,747,347	19,250,795	22,821,627
Unrestricted Various Program's Carryover****	22,449,214	15,942,611	14,277,058	14,277,058	14,277,058
3% Reserve for Economic Uncertainties	6,341,717	6,268,300	6,312,246	6,303,758	6,351,030
7% Board Reserve***	14,797,339	14,626,034	14,728,575	14,708,769	14,819,070
<b>Total Reserve</b>	<b>21,139,055</b>	<b>20,894,334</b>	<b>21,040,821</b>	<b>21,012,527</b>	<b>21,170,100</b>
<b>Reserve Total %</b>	<b>10%</b>	<b>10%</b>	<b>10%</b>	<b>10%</b>	<b>10%</b>
<b>Unassigned Fund Balance</b>	<b>(0)</b>	<b>(0)</b>	<b>1</b>	<b>5,726,433</b>	<b>16,791,069</b>

\* One-Time Discretionary Block Grant 2022-23 = \$20,007,000

\*\* Measure A (Parcel Tax) ends June 30, 2023 currently covers 79.35 FTE

\*\*\* Assumes the Board Reserve at 7% starting in 2022-23

\*\*\*\* Unrestricted Various Program Carryover INCLUDES Balance of One-Time Discretionary Block Grant Funds in 2022-23

## FY 2022-2023 BUDGET ADOPTION

### MULTI YEAR ASSUMPTIONS

#### **2022-2023:**

- Basic Aid status, Property Tax revenue exceed State entitlement for budget and future years.
- LCFF Entitlement per ADA: \$9,673
- Estimated ADA: 13,360 (includes county special ed)
- Funded ADA: 13,577 (includes county special ed)
- Standard Step and Column increase, estimated average of 1.5%
- 5.01% Property Tax Assessed Value Growth (based on updates from County Assessor's Office)
- STRS @ 19.10%
- PERS @ 25.37%
- 6.56% COLA (no impact to Community Funded District due to Excess Tax)
- Board Election cost approximately \$560K
- Bargaining agreements for all groups for 6% salary schedule increases
- Added one time grants in Revenue and/or Expenditures:
  - \$4,107,489 from Expanded Learning Opportunity Program based on \$1,500 rate
  - \$1,145,000 from ELO ESSER III
  - \$20,007,000 from Discretionary Block based on \$2,500 rate

#### **2023-2024:**

- LCFF Entitlement per ADA: \$10,235
- Estimated ADA: 12,777 (includes county special ed)
- Funded ADA: 13,360 (includes county special ed)
- Standard Step and Column increase, estimated average of 1.5%
- 5.01% Property Tax Assessed Value Growth (based on updates from County Assessor's Office)
- Reduction of 26 Certificated FTE due to declining enrollment/attrition
- Retiree savings/attrition of 20 Certificated and 7 Classified positions
- CPI increase in supplies/services @ 2.40%
- STRS @ 19.10%
- PERS @ 25.20%
- 5.38% COLA (no impact to Community Funded District due to Excess Tax)
- Removal of the \$8.5M of Parcel Tax Revenue (ending June 30, 2023)
- Removal of prior year one time Discretionary Block Grant

#### **2024-2025:**

- LCFF Entitlement per ADA: \$10,667
- Estimated ADA: 12,534 (includes county special ed)
- Funded ADA: 12,777 (includes county special ed)
- Standard Step and Column increase, estimated average of 1.5%
- 5.01% Property Tax Assessed Value Growth (based on updates from County Assessor's Office)
- Reduction of 10 Certificated FTE due to declining enrollment/attrition
- CPI increase in supplies/services @ 1.50%

- STRS @ 19.10%
- PERS @ 24.60%
- Retiree savings/attrition of 15 Certificated and 7 Classified positions
- Added \$300,000 for Board Election
- 79.53 FTE still budgeted in the salary/benefit expenditure
- 4.02% COLA (no impact to Community Funded District due to Excess Tax)

**2025-2026:**

- LCFF Entitlement per ADA: \$11,083
- Estimated ADA: 12,479 (includes county special ed)
- Funded ADA: 12,534 (includes county special ed)
- Standard Step and Column increase, estimated average of 1.5%
- 5% Property Tax Assessed Value Growth (based on updates from County Assessor's Office)
- Reduction of 20 Certificated FTE due to declining enrollment/attrition
- CPI increase in supplies/services @ 1.50%
- Retiree savings/attrition of 9 Certificated and 7 Classified positions
- Remove \$300,000 Board Election expenditure budget
- STRS @ 19.10%
- PERS @ 23.70%
- 3.72% COLA (no impact to Community Funded District due to Excess Tax)

**2026-2027:**

- LCFF Entitlement per ADA: \$11,510
- Estimated ADA: 12,293 (includes county special ed)
- Funded ADA: 12,479 (includes county special ed)
- Standard Step and Column increase, estimated average of 1.5%
- 5.01 % Property Tax Assessed Value Growth (based on updates from County Assessor's Office)
- Reduction of 16 Certificated FTE due to declining enrollment/attrition
- Retiree savings/attrition of 5 Certificated and 7 Classified positions
- CPI increase in supplies/services @ 1.50%
- Retiree savings/attrition of 5 Certificated and 7 Classified positions
- Added \$300,000 for Board Election
- STRS @ 19.10%
- PERS @ 23.70%
- 3.72% COLA (no impact to Community Funded District due to Excess Tax)

CUPERTINO UNION SCHOOL DISTRICT  
 BUDGETED FTE SUMMARY BY FUNDS AND OBJECT CODES  
 2022-23 PRELIMINARY BUDGET FTE REPORT

Object	Description	2021-2022 2nd Interim Budgeted FTE	2022-2023 Prelim Budgeted FTE	Difference
<b>Fund 01- General Fund</b>				
01-1110	Regular Teachers*	602.867	553.067	(49.800)
01-1170	Classroom Support Teacher	7.269	14.369	7.100
01-1180	Home Study Teacher	8.000	6.000	(2.000)
01-1230	Counselors	10.000	10.000	-
01-1240	Psychologists	8.450	7.450	(1.000)
01-1250	Nurses	2.000	3.900	1.900
01-1310	Superintendent	1.000	1.000	-
01-1320	Assistant Superintendent	2.900	2.900	-
01-1330	Directors	9.550	9.250	(0.300)
01-1340	Principals	25.000	23.000	(2.000)
01-1350	Assistant Principals	7.000	6.000	(1.000)
01-1910	Other Certificated Salaries	1.000	1.000	-
01-1930	Inst. Coaches	4.000	4.000	-
<b>Total 1000s</b>		<b>689.036</b>	<b>641.936</b>	<b>(47.100)</b>
01-2110	Instr'l Assistants	5.876	17.001	11.125
01-2210	School Technology Specialist	0.688	0.375	(0.313)
01-2220	School Media Clerk	9.126	8.251	(0.875)
01-2230	Maint & Operations	72.900	71.300	(1.600)
01-2250	Lic Voc. Nurse	3.000	3.000	-
01-2270	Transportation	32.750	32.750	-
01-2310	Assistant Superintendent	0.700	0.700	-
01-2320	Director	2.750	2.750	-
01-2330	Manager/Coordinator	3.000	3.000	-
01-2340	Supervisor	0.200	0.200	-
01-2350	Bond Project Administrator	0.200	0.200	-
01-2370	Confidential Admin Secretary	4.000	4.000	-
01-2410	Clerical & Office	89.813	83.746	(6.067)
01-2420	Categorical Program Coordinator	3.375	2.500	(0.875)
01-2910	Noon Aide	22.424	21.747	(0.677)
01-2930	Comm Eng and Resource	0.625	0.625	-
<b>Total 2000s</b>		<b>251.427</b>	<b>252.145</b>	<b>0.718</b>
<b>Total Fund 01</b>		<b>940.463</b>	<b>894.081</b>	<b>(46.382)</b>
<b>Fund 07 - Special Education</b>				
07-1140	Special Education Teachers	60.000	59.000	(1.000)
07-1150	Speech Pathologists	20.900	25.500	4.600
07-1170	Classroom Support Teacher	19.000	19.800	0.800
07-1240	Psychologists	10.550	10.550	-
07-1250	Nurses	-	1.100	1.100
07-1330	Directors	1.000	1.000	-
07-1360	Coordinators	5.000	5.000	-
07-1910	Other Certificated	1.000	1.000	-
07-1930	Inst Coach	1.000	1.000	-
<b>Total 1000s</b>		<b>118.450</b>	<b>123.950</b>	<b>5.500</b>
07-2130	Instr'l Assistants	201.717	197.718	(3.999)
07-2240	Mental Health Therapist	2.000	2.000	-
07-2250	Lic Voc. Nurse	1.000	1.000	-
07-2330	Manager	1.000	1.000	-
07-2340	Supervisor	12.000	12.000	-
07-2410	Clerical & Office	6.300	6.300	-
07-2990	Other - Classified	1.626	1.626	-
<b>Total 2000s</b>		<b>225.643</b>	<b>221.644</b>	<b>(3.999)</b>
<b>Total Fund 07</b>		<b>344.093</b>	<b>345.594</b>	<b>1.501</b>

CUPERTINO UNION SCHOOL DISTRICT  
 BUDGETED FTE SUMMARY BY FUNDS AND OBJECT CODES  
 2022-23 PRELIMINARY BUDGET FTE REPORT

Object	Description	2021-2022 2nd Interim Budgeted FTE	2022-2023 Prelim Budgeted FTE	Difference
<b>Fund 08 - Categorical Programs</b>				
08-1170	Classroom Support Teacher	4.500	5.000	0.500
08-1180	Home Study Teacher	-	-	-
08-1250	Nurses	1.000	1.000	-
08-1330		-	-	-
08-1360	Coordinator	1.000	1.000	-
08-1930	Instructional Coaches	0.400	0.400	-
		<u>6.900</u>	<u>7.400</u>	<u>0.500</u>
08-2110	Instr'l Assistants - Classroom	38.261	38.886	0.625
08-2210	School Technology Specialist	1.813	1.688	(0.125)
08-2220	School Media Clerk	5.252	4.377	(0.875)
08-2230	Maintenance & Operations	35.600	37.200	1.600
08-2240	MH Therapist	3.000	6.000	3.000
08-2250	Lic Voc. Nurse	1.000	1.000	-
08-2270	Transportation	1.500	1.500	-
08-2310	Assistant Superintendent	0.200	0.200	-
08-2320	Directors	0.250	0.250	-
08-2330	Managers	2.000	2.000	-
08-2340	Supervisors	0.800	0.800	-
08-2370	Confidential Admin Secy	-	-	-
08-2410	Clerical & Office - Personnel	5.250	5.250	-
08-2420	Categorical Program Coordinator	1.126	0.688	(0.438)
Total 2000s		<u>96.052</u>	<u>99.839</u>	<u>3.787</u>
<b>Total Fund 08</b>		<u>102.952</u>	<u>107.239</u>	<u>4.287</u>
<b>Fund 09 - Lottery</b>				
09-1110	Regular Teachers	-	-	-
09-1170	Classroom Support Teacher	7.831	7.831	(0.000)
Total 1000s		<u>7.831</u>	<u>7.831</u>	<u>0.000</u>
09-2110	Instr'l Assistants - Classroom	4.563	3.688	(0.875)
09-2210	School Technology Specialist	19.500	17.625	(1.875)
Total 2000s		<u>24.063</u>	<u>21.313</u>	<u>(2.750)</u>
<b>Total Fund 09</b>		<u>31.894</u>	<u>29.144</u>	<u>(2.750)</u>
<b>Fund 13 - Student Nutrition</b>				
13-2230	Food Services - Drivers	3.000	4.000	1.000
13-2260	Food Services - Regular Personnel	23.319	24.916	1.597
13-2320	Director	1.000	1.000	-
13-2340	Supervisor	6.375	6.375	-
13-2410	Clerical & Office - Personnel	2.250	2.250	-
Total 2000s		<u>35.944</u>	<u>38.541</u>	<u>2.597</u>
<b>Total Fund 13</b>		<u>35.944</u>	<u>38.541</u>	<u>2.597</u>
<b>Fund 21 - Building Fund</b>				
21-2230	Maint & Operations - Personnel	0.500	0.500	-
21-2410	Clerical & Office - Personnel	0.250	0.250	-
Total 2000s		<u>0.750</u>	<u>0.750</u>	<u>0.000</u>
<b>Total Fund 21</b>		<u>0.750</u>	<u>0.750</u>	<u>0.000</u>

CUPERTINO UNION SCHOOL DISTRICT  
 BUDGETED FTE SUMMARY BY FUNDS AND OBJECT CODES  
 2022-23 PRELIMINARY BUDGET FTE REPORT

Object	Description	2021-2022 2nd Interim Budgeted FTE	2022-2023 Prelim Budgeted FTE	Difference
<b>Fund 24 - General Obligation Bond - 2012</b>				
24-2320	Directors			-
24-2350	Bond Project Administrator	0.800	0.800	-
24-2410	Clerical & Office - Personnel	1.000	1.000	-
Total 2000s		1.800	1.800	0.000
<b>Total Fund 24</b>		1.800	1.800	0.000
<b>Fund 62 - Self-Funded Insurance</b>				
62-1320	Executive Cabinet	0.100	0.100	-
62-1330	Director	0.250	0.250	-
62-2310	Assistant Superintendent	0.100	0.100	-
62-2410	Clerical & Office - Personnel	0.700	0.700	-
Total 2000s		1.150	1.150	0.000
<b>Total Fund 62</b>		1.150	1.150	0.000
<b>Fund 63 - Enterprise Fund</b>				
63-1330	Director - Certificated	0.200	0.500	0.300
Total 1000s		0.200	0.500	0.300
63-2110	Preschool Aide	5.375	8.375	3.000
63-2410	Clerical & Office - Personnel	0.500	0.500	-
63-2990	Preschool Lead/Teacher	6.000	11.000	5.000
Total 2000s		11.875	19.875	8.000
<b>Total Fund 63</b>		12.075	20.375	8.300
<b>Total All Funds</b>		1,471.121	1,438.674	-32.447

CEA	781.367
Unrep	22.299
CMGT	53.000
CONF	3.000
CSEA	422.986
LMGT	26.000
SEIU	169.569
SUPVR	6.375
	1484.596
	13.475

ANNUAL BUDGET REPORT:  
July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Cupertino Union  
School Business  
Office 1309 S.  
Place: Mary Ave. Suite  
150 Sunnyvale, CA  
94087 and  
www.cusdk8.org

Cupertino Union School  
District Board Room 1309  
Place: S. Mary Ave. Suite 150  
Sunnyvale, CA 94087

Date: June 06, 2022

Date: June 09, 2022

Time: 6:00 p.m.

Adoption  
Date: June 16, 2022

Signed: \_\_\_\_\_

Clerk/Secretary of  
the Governing  
Board

(Original signature  
required)

Contact person for additional information on the budget reports:

Name: Tu My Vuong

Telephone: (408) 252-3000 ext. 61412

Title: Director of Fiscal  
Services

E-mail: vuong\_tumy@cusdk8.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X

3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X

		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 16, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of  
Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code  
Section 42141(a):  
\_\_\_\_\_

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

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

\_\_\_\_\_ Santa Clara County Schools Insurance Group (SCCSIG)

\_\_\_\_\_ This school district is not self-insured for workers' compensation claims.

Signed

Date of Meeting: Jun 16, 2022

\_\_\_\_\_ Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Stacy Yao
Title:	Superintendent
Telephone:	(408) 252-3000
E-mail:	yao_stacy@cusdk8.org

G = General Ledger Data; S =  
Supplemental Data

Form	Description	Data Supplied For:	
		2021-22 Estimated Actuals	2022-23 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
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	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	
40	Special Reserve Fund for Capital Outlay Projects		
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		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		

CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	G	
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
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)	13,576.54	16,576.54	16,326.67	13,360.07	13,360.07	13,576.54
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	13,576.54	16,576.54	16,326.67	13,360.07	13,360.07	13,576.54
<b>5. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	13,576.54	16,576.54	16,326.67	13,360.07	13,360.07	13,576.54
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	90,704,341.00	301	0.00	303	90,704,341.00	305	1,521,997.00		307	89,182,344.00	309
2000 - Classified Salaries	35,698,579.00	311	185,778.00	313	35,512,801.00	315	2,914,448.00		317	32,598,353.00	319
3000 - Employee Benefits	50,153,194.00	321	89,185.00	323	50,064,009.00	325	1,507,380.00		327	48,556,629.00	329
4000 - Books, Supplies Equip Replace. (6500)	18,505,243.00	331	51,723.00	333	18,453,520.00	335	1,334,333.00		337	17,119,187.00	339
5000 - Services . . . & 7300 - Indirect Costs	16,692,224.00	341	110,488.00	343	16,581,736.00	345	1,830,532.00		347	14,751,204.00	349
TOTAL					211,316,407.00	365	TOTAL		202,207,717.00	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	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		395
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2 . . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) . . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS . . . . .	124,919,019.00	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. . . . .	.62	
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) . . . . .	.60	
2. Percentage spent by this district (Part II, Line 15) . . . . .	.62	
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) . . . . .	202,207,717.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


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	90,466,064.00	301	0.00	303	90,466,064.00	305	442,833.00		307	90,023,231.00	309
2000 - Classified Salaries	38,322,002.00	311	198,904.00	313	38,123,098.00	315	3,365,928.00		317	34,757,170.00	319
3000 - Employee Benefits	54,466,963.00	321	99,627.00	323	54,367,336.00	325	1,679,364.00		327	52,687,972.00	329
4000 - Books, Supplies Equip Replace. (6500)	10,831,659.00	331	1,000.00	333	10,830,659.00	335	1,176,652.00		337	9,654,007.00	339
5000 - Services. . . & 7300 - Indirect Costs	16,976,431.00	341	148,051.00	343	16,828,380.00	345	2,161,589.00		347	14,666,791.00	349
TOTAL					210,615,537.00	365	TOTAL			201,789,171.00	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	75,183,562.00	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	13,428,463.00	380
3. STRS. . . . .	3101 & 3102	24,336,511.00	382
4. PERS. . . . .	3201 & 3202	3,427,947.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	2,309,456.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	7,610,060.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	433,133.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	1,271,672.00	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		128,000,804.00	395
12. Less: Teacher and Instructional Aide Salaries and			

Benefits deducted in Column 2 . . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) . . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS . . . . .	128,000,804.00	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. . . . .	.63	
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) . . . . .	.60	
2. Percentage spent by this district (Part II, Line 15) . . . . .	.63	
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) . . . . .	201,789,171.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


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	(28,270.00)	0.00	(131,090.00)				
Other Sources/Uses Detail					2,453,509.00	0.00		
Fund Reconciliation							0.00	0.00
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
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	4,000.00	0.00	131,090.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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				
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	3,360.00	0.00						
Other Sources/Uses Detail					4,746,104.00	2,453,509.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	18,730.00	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						

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				
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	4,746,104.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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				

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				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	2,180.00	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								

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				
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
<b>TOTALS</b>	28,270.00	(28,270.00)	131,090.00	(131,090.00)	7,199,613.00	7,199,613.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(24,910.00)	0.00	(131,090.00)				
Other Sources/Uses Detail					2,453,509.00	0.00		
Fund Reconciliation								
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								
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								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	4,000.00	0.00	131,090.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,453,509.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	18,730.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>62 CHARTER SCHOOLS ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>63 OTHER ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>66 WAREHOUSE REVOLVING FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>67 SELF-INSURANCE FUND</b>								
Expenditure Detail	2,180.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>71 RETIREE BENEFIT FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
<b>73 FOUNDATION PRIVATE-PURPOSE TRUST FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
<b>76 WARRANT/PASS- THROUGH FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>95 STUDENT BODY FUND</b>								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail Fund Reconciliation								
TOTALS	24,910.00	(24,910.00)	131,090.00	(131,090.00)	2,453,509.00	2,453,509.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	147,684,027.00	8,815,796.00	156,499,823.00	154,485,518.00	10,020,713.00	164,506,231.00	5.1%
2) Federal Revenue		8100-8299	0.00	10,809,907.00	10,809,907.00	0.00	6,781,923.00	6,781,923.00	-37.3%
3) Other State Revenue		8300-8599	2,908,060.00	17,972,933.00	20,880,993.00	22,809,185.00	16,389,820.00	39,199,005.00	87.7%
4) Other Local Revenue		8600-8799	9,791,305.00	5,452,209.00	15,243,514.00	9,920,236.00	5,324,932.00	15,245,168.00	0.0%
5) TOTAL, REVENUES			160,383,392.00	43,050,845.00	203,434,237.00	187,214,939.00	38,517,388.00	225,732,327.00	11.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	75,602,954.00	15,101,387.00	90,704,341.00	75,779,351.00	14,686,713.00	90,466,064.00	-0.3%
2) Classified Salaries		2000-2999	16,624,225.00	19,074,354.00	35,698,579.00	18,267,857.00	20,054,145.00	38,322,002.00	7.3%
3) Employee Benefits		3000-3999	28,855,247.00	21,297,947.00	50,153,194.00	31,571,398.00	22,895,585.00	54,466,963.00	8.6%
4) Books and Supplies		4000-4999	7,223,335.00	11,133,665.00	18,357,000.00	5,945,720.00	4,737,432.00	10,683,152.00	-41.8%
5) Services and Other Operating Expenditures		5000-5999	8,925,392.00	7,897,922.00	16,823,314.00	9,847,385.00	7,260,136.00	17,107,521.00	1.7%
6) Capital Outlay		6000-6999	537,482.00	424,310.00	961,792.00	225,552.00	29,936.00	255,488.00	-73.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	217,233.00	0.00	217,233.00	220,454.00	0.00	220,454.00	1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(513,225.00)	382,135.00	(131,090.00)	(561,444.00)	430,354.00	(131,090.00)	0.0%
9) TOTAL, EXPENDITURES			137,472,643.00	75,311,720.00	212,784,363.00	141,296,273.00	70,094,281.00	211,390,554.00	-0.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			22,910,749.00	(32,260,875.00)	(9,350,126.00)	45,918,666.00	(31,576,893.00)	14,341,773.00	-253.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	2,453,509.00	2,453,509.00	0.00	2,453,509.00	2,453,509.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(27,773,751.00)	27,773,751.00	0.00	(30,992,171.00)	30,992,171.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,773,751.00)	30,227,260.00	2,453,509.00	(30,992,171.00)	33,445,680.00	2,453,509.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(4,863,002.00)	(2,033,615.00)	(6,896,617.00)	14,926,495.00	1,868,787.00	16,795,282.00	-343.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	34,250,477.00	9,113,430.00	43,363,907.00	29,387,475.00	7,079,815.00	36,467,290.00	-15.9%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,250,477.00	9,113,430.00	43,363,907.00	29,387,475.00	7,079,815.00	36,467,290.00	-15.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,250,477.00	9,113,430.00	43,363,907.00	29,387,475.00	7,079,815.00	36,467,290.00	-15.9%
2) Ending Balance, June 30 (E + F1e)			29,387,475.00	7,079,815.00	36,467,290.00	44,313,970.00	8,948,602.00	53,262,572.00	46.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	378,532.00	0.00	378,532.00	378,532.00	0.00	378,532.00	0.0%
Prepaid Items		9713	272,169.00	100,671.19	372,840.19	272,169.00	0.00	272,169.00	-27.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,979,143.81	6,979,143.81	0.00	8,948,602.00	8,948,602.00	28.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	15,894,712.00	0.00	15,894,712.00	22,449,213.00	0.00	22,449,213.00	41.2%
LCFF Supplemental Carryover	0000	9780	1,409,013.00		1,409,013.00			0.00	
Other Program Carryover	0000	9780	14,485,699.00		14,485,699.00			0.00	
Discretionary Block Grant	0000	9780			0.00	20,007,000.00		20,007,000.00	
Other Program Carryovers	0000	9780			0.00	2,442,213.00		2,442,213.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,767,062.00	0.00	12,767,062.00	21,139,056.00	0.00	21,139,056.00	65.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	38,047,343.25	(1,307,987.89)	36,739,355.36				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	75,000.00	0.00	75,000.00				
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				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
3) Accounts Receivable		9200	3,678,194.64	88,170.00	3,766,364.64				
4) Due from Grantor Government		9290	0.00	2,881,656.82	2,881,656.82				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	335,507.28	0.00	335,507.28				
7) Prepaid Expenditures		9330	230,319.92	100,671.19	330,991.11				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			42,366,365.09	1,762,510.12	44,128,875.21				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	2,906,248.65	1,851.54	2,908,100.19				
2) Due to Grantor Governments		9590	1,061,446.20	0.00	1,061,446.20				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	.04	.04				
6) TOTAL, LIABILITIES			3,967,694.85	1,851.58	3,969,546.43				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			38,398,670.24	1,760,658.54	40,159,328.78				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	46,837,693.00	0.00	46,837,693.00	13,041,704.00	0.00	13,041,704.00	-72.2%
Education Protection Account State Aid - Current Year		8012	3,265,334.00	0.00	3,265,334.00	2,715,308.00	0.00	2,715,308.00	-16.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	386,000.00	0.00	386,000.00	390,949.00	0.00	390,949.00	1.3%
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									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Secured Roll Taxes		8041	120,611,000.00	0.00	120,611,000.00	125,071,432.00	0.00	125,071,432.00	3.7%
Unsecured Roll Taxes		8042	6,486,000.00	0.00	6,486,000.00	6,766,125.00	0.00	6,766,125.00	4.3%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	(29,902,000.00)	0.00	(29,902,000.00)	6,500,000.00	0.00	6,500,000.00	-121.7%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			147,684,027.00	0.00	147,684,027.00	154,485,518.00	0.00	154,485,518.00	4.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	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	8,815,796.00	8,815,796.00	0.00	10,020,713.00	10,020,713.00	13.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			147,684,027.00	8,815,796.00	156,499,823.00	154,485,518.00	10,020,713.00	164,506,231.00	5.1%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,301,061.00	3,301,061.00	0.00	3,028,948.00	3,028,948.00	-8.2%
Special Education Discretionary Grants		8182	0.00	94,200.00	94,200.00	0.00	73,848.00	73,848.00	-21.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	383,343.00	383,343.00	0.00	298,601.00	298,601.00	-22.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title II, Part A, Supporting Effective Instruction	4035	8290		343,877.00	343,877.00			319,557.00	-7.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00			0.00	0.0%
Title III, Part A, English Learner Program (PCSGP)	4203	8290		451,765.00	451,765.00			619,091.00	37.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		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							
Career and Technical Education	3500-3599	8290		29,289.00	29,289.00			23,756.00	-18.9%
All Other Federal Revenue	All Other	8290	0.00	6,206,372.00	6,206,372.00	0.00	2,418,122.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	10,809,907.00	10,809,907.00	0.00	6,781,923.00	6,781,923.00	-37.3%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00			0.00	0.0%
Prior Years	6500	8319		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									
Mandated Costs Reimbursements									
Lottery - Unrestricted and Instructional Materials			535,133.00	0.00	535,133.00	473,998.00	0.00	473,998.00	-11.4%
Tax Relief Subventions			2,317,467.00	924,143.00	3,241,610.00	2,272,727.00	906,302.00	3,179,029.00	-1.9%
Restricted Levies - Other									
Homeowners' Exemptions			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources			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	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00			0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	55,460.00	16,977,139.00	17,032,599.00	20,062,460.00	15,483,518.00	35,545,978.00	108.7%
<b>TOTAL, OTHER STATE REVENUE</b>			2,908,060.00	17,972,933.00	20,880,993.00	22,809,185.00	16,389,820.00	39,199,005.00	87.7%
<b>OTHER LOCAL REVENUE</b>									
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	8,351,000.00	0.00	8,351,000.00	8,351,000.00	0.00	8,351,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	227,238.00	0.00	227,238.00	356,169.00	0.00	356,169.00	56.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Fees and Contracts		8689	1,090,000.00	0.00	1,090,000.00	1,090,000.00	0.00	1,090,000.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	123,067.00	4,675,696.00	4,798,763.00	123,067.00	3,213,229.00	3,336,296.00	-30.5%
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	0.00	0.00	0.0%
From County Offices	6500	8792	776,513.00	776,513.00	776,513.00	776,513.00	2,111,703.00	2,111,703.00	171.9%
From JPAs	6500	8793	0.00	0.00	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	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	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			9,791,305.00	5,452,209.00	15,243,514.00	9,920,236.00	5,324,932.00	15,245,168.00	0.0%
TOTAL, REVENUES			160,383,392.00	43,050,845.00	203,434,237.00	187,214,939.00	38,517,388.00	225,732,327.00	11.0%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	64,682,489.00	12,593,667.00	77,276,156.00	64,030,357.00	11,508,167.00	75,538,524.00	-2.2%
Certificated Pupil Support Salaries		1200	2,252,363.00	1,095,640.00	3,348,003.00	2,476,540.00	1,490,360.00	3,966,900.00	18.5%
Certificated Supervisors' and Administrators' Salaries		1300	8,203,872.00	1,013,805.00	9,217,677.00	8,220,963.00	1,382,011.00	9,602,974.00	4.2%
Other Certificated Salaries		1900	464,230.00	398,275.00	862,505.00	1,051,491.00	306,175.00	1,357,666.00	57.4%
TOTAL, CERTIFICATED SALARIES			75,602,954.00	15,101,387.00	90,704,341.00	75,779,351.00	14,686,713.00	90,466,064.00	-0.3%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	395,310.00	11,262,525.00	11,657,835.00	821,115.00	12,607,348.00	13,428,463.00	15.2%
Classified Support Salaries		2200	8,883,562.00	4,147,069.00	13,030,631.00	8,889,943.00	3,968,922.00	12,858,865.00	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	1,485,896.00	1,773,078.00	3,258,974.00	1,729,575.00	2,057,581.00	3,787,156.00	16.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Clerical, Technical and Office Salaries		2400	5,299,516.00	756,050.00	6,055,566.00	6,106,768.00	894,955.00	7,001,723.00	15.6%
Other Classified Salaries		2900	559,941.00	1,135,632.00	1,695,573.00	720,456.00	525,339.00	1,245,795.00	-26.5%
TOTAL, CLASSIFIED SALARIES			16,624,225.00	19,074,354.00	35,698,579.00	18,267,857.00	20,054,145.00	38,322,002.00	7.3%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	12,413,956.00	12,315,925.00	24,729,881.00	14,208,870.00	12,966,255.00	27,175,125.00	9.9%
PERS		3201-3202	3,846,997.00	4,024,261.00	7,871,258.00	4,598,766.00	4,828,530.00	9,427,296.00	19.8%
OASDI/Medicare/Alternative		3301-3302	2,398,915.00	1,651,202.00	4,050,117.00	2,564,937.00	1,762,871.00	4,327,808.00	6.9%
Health and Welfare Benefits		3401-3402	8,444,143.00	2,662,762.00	11,106,905.00	8,403,601.00	2,671,833.00	11,075,434.00	-0.3%
Unemployment Insurance		3501-3502	445,278.00	159,048.00	604,326.00	455,943.00	169,364.00	625,307.00	3.5%
Workers' Compensation		3601-3602	1,305,958.00	484,749.00	1,790,707.00	1,339,281.00	496,712.00	1,835,993.00	2.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			28,855,247.00	21,297,947.00	50,153,194.00	31,571,398.00	22,895,565.00	54,466,963.00	8.6%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	136,744.00	1,100,250.00	1,236,994.00	115,000.00	906,302.00	1,021,302.00	-17.4%
Materials and Supplies		4300	6,353,571.00	8,745,310.00	15,098,881.00	5,141,933.00	3,754,461.00	8,896,394.00	-41.1%
Noncapitalized Equipment		4400	733,020.00	1,288,105.00	2,021,125.00	688,787.00	76,689.00	765,456.00	-62.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,223,335.00	11,133,665.00	18,357,000.00	5,945,720.00	4,737,432.00	10,683,152.00	-41.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	2,887,479.00	2,887,479.00	0.00	3,198,110.00	3,198,110.00	10.8%
Travel and Conferences		5200	125,362.00	185,595.00	310,957.00	107,696.00	151,476.00	259,172.00	-16.7%
Dues and Memberships		5300	72,127.00	275.00	72,402.00	52,833.00	0.00	52,833.00	-27.0%
Insurance		5400 - 5450	1,201,963.00	0.00	1,201,963.00	1,212,557.00	0.00	1,212,557.00	0.9%
Operations and Housekeeping Services		5500	4,563,301.00	68,700.00	4,632,001.00	4,199,000.00	68,700.00	4,267,700.00	-7.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	991,858.00	431,242.00	1,423,100.00	831,872.00	216,235.00	1,048,107.00	-26.4%
Transfers of Direct Costs		5710	(29,466.00)	29,466.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(28,270.00)	0.00	(28,270.00)	(24,910.00)	0.00	(24,910.00)	-11.9%
Professional/Consulting Services and Operating Expenditures		5800	1,773,918.00	4,152,431.00	5,926,349.00	3,231,123.00	3,625,585.00	6,856,708.00	15.7%
Communications		5900	254,599.00	142,734.00	397,333.00	237,214.00	30.00	237,244.00	-40.3%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,925,392.00	7,897,922.00	16,823,314.00	9,847,385.00	7,280,136.00	17,107,521.00	1.7%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	6,835.00	6,835.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	86,045.00	39,123.00	125,168.00	26,045.00	4,936.00	30,981.00	-75.2%
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	303,194.00	378,352.00	681,546.00	51,000.00	25,000.00	76,000.00	-88.8%
Equipment Replacement		6500	148,243.00	0.00	148,243.00	148,507.00	0.00	148,507.00	0.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			537,482.00	424,310.00	961,792.00	225,552.00	29,936.00	255,488.00	-73.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools		6360	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		6360	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		6360	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments									
California Department of Education SACS Web System		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
System Version: SACS V1									
Form Version: 2									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	217,233.00	0.00	217,233.00	220,454.00	0.00	220,454.00	1.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			217,233.00	0.00	217,233.00	220,454.00	0.00	220,454.00	1.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(382,135.00)	382,135.00	0.00	(430,354.00)	430,354.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(131,090.00)	0.00	(131,090.00)	(131,090.00)	0.00	(131,090.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(513,225.00)	382,135.00	(131,090.00)	(561,444.00)	430,354.00	(131,090.00)	0.0%
TOTAL, EXPENDITURES			137,472,643.00	75,311,720.00	212,784,363.00	141,296,273.00	70,094,281.00	211,390,554.00	-0.7%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	2,453,509.00	2,453,509.00	0.00	2,453,509.00	2,453,509.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	2,453,509.00	2,453,509.00	0.00	2,453,509.00	2,453,509.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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									
Other Sources		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(27,773,751.00)	27,773,751.00	0.00	(30,992,171.00)	30,992,171.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(27,773,751.00)	27,773,751.00	0.00	(30,992,171.00)	30,992,171.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(27,773,751.00)	30,227,260.00	2,453,509.00	(30,992,171.00)	33,445,680.00	2,453,509.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	147,684,027.00	8,815,796.00	156,499,823.00	154,485,518.00	10,020,713.00	164,506,231.00	5.1%
2) Federal Revenue		8100-8299	0.00	10,809,907.00	10,809,907.00	0.00	6,781,923.00	6,781,923.00	-37.3%
3) Other State Revenue		8300-8599	2,908,060.00	17,972,933.00	20,880,993.00	22,809,185.00	16,389,820.00	39,199,005.00	87.7%
4) Other Local Revenue		8600-8799	9,791,305.00	5,452,209.00	15,243,514.00	9,920,236.00	5,324,932.00	15,245,168.00	0.0%
5) TOTAL, REVENUES			160,383,392.00	43,050,845.00	203,434,237.00	187,214,939.00	38,517,388.00	225,732,327.00	11.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		87,385,660.00	54,057,082.00	141,442,742.00	87,619,233.00	52,741,908.00	140,361,141.00	-0.8%
2) Instruction - Related Services	2000-2999		18,002,180.00	4,827,117.00	22,829,297.00	18,497,942.00	5,718,672.00	24,216,614.00	6.1%
3) Pupil Services	3000-3999		7,060,226.00	3,808,064.00	10,868,290.00	8,926,031.00	3,618,802.00	12,544,833.00	15.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		190,427.00	0.00	190,427.00	224,554.00	0.00	224,554.00	17.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		11,554,264.00	4,381,702.00	15,935,966.00	13,052,638.00	1,779,015.00	14,831,653.00	-6.9%
8) Plant Services	8000-8999		13,062,653.00	8,237,755.00	21,300,408.00	12,756,421.00	6,235,884.00	18,991,305.00	-10.8%
9) Other Outgo	9000-9999	Except 7600-7699	217,233.00	0.00	217,233.00	220,454.00	0.00	220,454.00	1.5%
10) TOTAL, EXPENDITURES			137,472,643.00	75,311,720.00	212,784,363.00	141,296,273.00	70,094,281.00	211,390,554.00	-0.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			22,910,749.00	(32,260,875.00)	(9,350,126.00)	45,918,666.00	(31,576,893.00)	14,341,773.00	-253.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	2,453,509.00	2,453,509.00	0.00	2,453,509.00	2,453,509.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(27,773,751.00)	27,773,751.00	0.00	(30,992,171.00)	30,992,171.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,773,751.00)	30,227,260.00	2,453,509.00	(30,992,171.00)	33,445,680.00	2,453,509.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(4,863,002.00)	(2,033,615.00)	(6,896,617.00)	14,926,495.00	1,868,787.00	16,795,282.00	-343.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	34,250,477.00	9,113,430.00	43,363,907.00	29,387,475.00	7,079,815.00	36,467,290.00	-15.9%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals				2022-23 Budget				% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)			
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,250,477.00	9,113,430.00	43,363,907.00	29,387,475.00	7,079,815.00	36,467,290.00	36,467,290.00		-15.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,250,477.00	9,113,430.00	43,363,907.00	29,387,475.00	7,079,815.00	36,467,290.00	36,467,290.00		-15.9%
2) Ending Balance, June 30 (E + F1e)			29,387,475.00	7,079,815.00	36,467,290.00	44,313,970.00	8,948,602.00	53,262,572.00	53,262,572.00		46.1%
Components of Ending Fund Balance											
a) Nonspendable											
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	75,000.00		0.0%
Stores		9712	378,532.00	0.00	378,532.00	378,532.00	0.00	378,532.00	378,532.00		0.0%
Prepaid Items		9713	272,169.00	100,671.19	372,840.19	272,169.00	0.00	272,169.00	272,169.00		-27.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
b) Restricted		9740	0.00	6,979,143.81	6,979,143.81	0.00	8,948,602.00	8,948,602.00	8,948,602.00		28.2%
c) Committed											
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
d) Assigned											
Other Assignments (by Resource/Object)		9780	15,894,712.00	0.00	15,894,712.00	22,449,213.00	0.00	22,449,213.00	22,449,213.00		41.2%
LCFF Supplemental Carryover	0000	9780	1,409,013.00		1,409,013.00			0.00	0.00		
Other Program Carryover	0000	9780	14,485,699.00		14,485,699.00			0.00	0.00		
Discretionary Block Grant	0000	9780			0.00	20,007,000.00		20,007,000.00	20,007,000.00		
Other Program Carryovers	0000	9780			0.00	2,442,213.00		2,442,213.00	2,442,213.00		
e) Unassigned/Unappropriated											
Reserve for Economic Uncertainties		9789	12,767,062.00	0.00	12,767,062.00	21,139,056.00	0.00	21,139,056.00	21,139,056.00		65.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	550,781.00	3,873,770.00
6266	Educator Effectiveness, FY 2021-22	3,390,121.00	2,336,720.00
6300	Lottery : Instructional Materials	734,630.81	831,032.00
6546	Mental Health-Related Services	1,056,567.00	1,056,567.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	46,651.00	0.00
7311	Classified School Employee Professional Development Block Grant	78,189.00	70,689.00
7388	SB 117 COVID-19 LEA Response Funds	50,851.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	621,106.00	169,792.00
9010	Other Restricted Local	425,247.00	610,032.00
Total, Restricted Balance		6,979,143.81	8,948,602.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,100,000.00	1,000,000.00	-83.6%
3) Other State Revenue		8300-8599	400,000.00	5,500,000.00	1,275.0%
4) Other Local Revenue		8600-8799	5,550.00	205,500.00	3,602.7%
5) TOTAL, REVENUES			6,505,550.00	6,705,500.00	3.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,879,454.00	2,242,297.00	19.3%
3) Employee Benefits		3000-3999	669,365.00	873,722.00	30.5%
4) Books and Supplies		4000-4999	2,602,290.00	3,069,000.00	17.9%
5) Services and Other Operating Expenditures		5000-5999	95,752.00	201,400.00	110.3%
6) Capital Outlay		6000-6999	145,425.00	70,000.00	-51.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	131,090.00	131,090.00	0.0%
9) TOTAL, EXPENDITURES			5,523,376.00	6,587,509.00	19.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			982,174.00	117,991.00	-88.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			982,174.00	117,991.00	-88.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,231,978.00	2,214,152.00	79.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,231,978.00	2,214,152.00	79.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,231,978.00	2,214,152.00	79.7%
2) Ending Balance, June 30 (E + F1e)			2,214,152.00	2,332,143.00	5.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,959.00	0.00	-100.0%
Stores		9712	247,259.65	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	1,964,933.35	2,332,143.00	18.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,998,136.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	12,165.51		
c) in Revolving Cash Account		9130	1,959.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	1,418,165.20		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	247,259.65		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,677,686.05		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	572.23		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			572.23		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			3,677,113.82		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	6,100,000.00	1,000,000.00	-83.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,100,000.00	1,000,000.00	-83.6%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	400,000.00	5,500,000.00	1,275.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			400,000.00	5,500,000.00	1,275.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
<b>Sales</b>					
Sale of Equipment/Supplies		8631	100.00	0.00	-100.0%
Food Service Sales		8634	0.00	200,000.00	New
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>Fees and Contracts</b>					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,450.00	1,500.00	3.4%
TOTAL, OTHER LOCAL REVENUE			5,550.00	205,500.00	3,602.7%
TOTAL, REVENUES			6,505,550.00	6,705,500.00	3.1%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,133,318.00	1,430,957.00	26.3%
Classified Supervisors' and Administrators' Salaries		2300	578,416.00	631,242.00	9.1%
Clerical, Technical and Office Salaries		2400	167,720.00	180,098.00	7.4%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,879,454.00	2,242,297.00	19.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	356,876.00	472,281.00	32.3%
OASDI/Medicare/Alternative		3301-3302	134,539.00	158,966.00	18.2%
Health and Welfare Benefits		3401-3402	142,369.00	200,080.00	40.5%
Unemployment Insurance		3501-3502	9,023.00	10,717.00	18.8%
Workers' Compensation		3601-3602	26,558.00	31,678.00	19.3%
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			669,365.00	873,722.00	30.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	288,076.00	304,000.00	5.5%
Noncapitalized Equipment		4400	52,714.00	50,000.00	-5.1%
Food		4700	2,261,500.00	2,715,000.00	20.1%
TOTAL, BOOKS AND SUPPLIES			2,602,290.00	3,069,000.00	17.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	100,000.00	New
Travel and Conferences		5200	5,250.00	7,500.00	42.9%
Dues and Memberships		5300	863.00	2,000.00	131.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,000.00	11,500.00	-4.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	65,193.00	68,200.00	4.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,000.00	4,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,446.00	4,200.00	-5.5%
Communications		5900	4,000.00	4,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			95,752.00	201,400.00	110.3%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	8,154.00	0.00	-100.0%
Equipment		6400	0.00	20,000.00	New
Equipment Replacement		6500	137,271.00	50,000.00	-63.6%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			145,425.00	70,000.00	-51.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	131,090.00	131,090.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			131,090.00	131,090.00	0.0%
TOTAL, EXPENDITURES			5,523,376.00	6,587,509.00	19.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,100,000.00	1,000,000.00	-83.6%
3) Other State Revenue		8300-8599	400,000.00	5,500,000.00	1,275.0%
4) Other Local Revenue		8600-8799	5,550.00	205,500.00	3,602.7%
5) TOTAL, REVENUES			6,505,550.00	6,705,500.00	3.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		5,372,132.00	6,444,919.00	20.0%
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		131,090.00	131,090.00	0.0%
8) Plant Services	8000-8999		20,154.00	11,500.00	-42.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,523,376.00	6,587,509.00	19.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			982,174.00	117,991.00	-88.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			982,174.00	117,991.00	-88.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,231,978.00	2,214,152.00	79.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,231,978.00	2,214,152.00	79.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,231,978.00	2,214,152.00	79.7%
2) Ending Balance, June 30 (E + F1e)			2,214,152.00	2,332,143.00	5.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,959.00	0.00	-100.0%
Stores		9712	247,259.65	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	1,964,933.35	2,332,143.00	18.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,864,933.35	2,332,143.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	100,000.00	0.00
Total, Restricted Balance		1,964,933.35	2,332,143.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,588,353.00	3,449,932.00	-3.9%
5) TOTAL, REVENUES			3,588,353.00	3,449,932.00	-3.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	404,957.00	318,505.00	-21.3%
3) Employee Benefits		3000-3999	118,866.00	109,172.00	-8.2%
4) Books and Supplies		4000-4999	27,938.00	59,500.00	113.0%
5) Services and Other Operating Expenditures		5000-5999	987,275.00	527,561.00	-46.6%
6) Capital Outlay		6000-6999	14,530,144.00	1,668,369.00	-88.5%
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			16,069,180.00	2,683,107.00	-83.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,480,827.00)	766,825.00	-106.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,746,104.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,453,509.00	2,453,509.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,292,595.00	(2,453,509.00)	-207.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,188,232.00)	(1,686,684.00)	-83.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,425,612.00	5,237,380.00	-66.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,425,612.00	5,237,380.00	-66.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,425,612.00	5,237,380.00	-66.0%
2) Ending Balance, June 30 (E + F1e)			5,237,380.00	3,550,696.00	-32.2%
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	2,000,000.00	0.00	-100.0%
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	3,237,380.00	3,550,696.00	9.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	15,964,138.50		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13,156.92		
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			15,977,295.42		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	415,336.93		
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			415,336.93		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			15,561,958.49		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	3,471,664.00	3,407,859.00	-1.8%
Interest		8660	116,689.00	42,073.00	-63.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,588,353.00	3,449,932.00	-3.9%
TOTAL, REVENUES			3,588,353.00	3,449,932.00	-3.9%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	137,028.00	43,947.00	-67.9%
Classified Supervisors' and Administrators' Salaries		2300	144,527.00	163,709.00	13.3%
Clerical, Technical and Office Salaries		2400	99,892.00	110,849.00	11.0%
Other Classified Salaries		2900	23,510.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			404,957.00	318,505.00	-21.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	25,268.00	30,966.00	22.6%
PERS		3201-3202	44,328.00	39,272.00	-11.4%
OASDI/Medicare/Alternative		3301-3302	24,019.00	13,659.00	-43.1%
Health and Welfare Benefits		3401-3402	16,916.00	19,219.00	13.6%
Unemployment Insurance		3501-3502	2,159.00	1,556.00	-27.9%
Workers' Compensation		3601-3602	6,176.00	4,500.00	-27.1%
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			118,866.00	109,172.00	-8.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	27,938.00	59,500.00	113.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			27,938.00	59,500.00	113.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	11,100.00	11,100.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	600,383.00	418,402.00	-30.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,360.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	372,408.00	98,059.00	-73.7%
Communications		5900	24.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			987,275.00	527,561.00	-46.6%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	13,799.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	14,516,345.00	1,668,369.00	-88.5%
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			14,530,144.00	1,668,369.00	-88.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			16,069,180.00	2,683,107.00	-83.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	4,746,104.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,746,104.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,453,509.00	2,453,509.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,453,509.00	2,453,509.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,292,595.00	(2,453,509.00)	-207.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,588,353.00	3,449,932.00	-3.9%
5) TOTAL, REVENUES			3,588,353.00	3,449,932.00	-3.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		16,069,180.00	2,683,107.00	-83.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,069,180.00	2,683,107.00	-83.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(12,480,827.00)	766,825.00	-106.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,746,104.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,453,509.00	2,453,509.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,292,595.00	(2,453,509.00)	-207.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(10,188,232.00)	(1,686,684.00)	-83.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,425,612.00	5,237,380.00	-66.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,425,612.00	5,237,380.00	-66.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,425,612.00	5,237,380.00	-66.0%
2) Ending Balance, June 30 (E + F1e)			5,237,380.00	3,550,696.00	-32.2%
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	2,000,000.00	0.00	-100.0%
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	3,237,380.00	3,550,696.00	9.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	2,000,000.00	0.00
Total, Restricted Balance		2,000,000.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	743,007.00	750,841.00	1.1%
5) TOTAL, REVENUES			743,007.00	750,841.00	1.1%
<b>B. EXPENDITURES</b>					
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	1,300.00	1,300.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	375,900.00	393,180.00	4.6%
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			377,200.00	394,480.00	4.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			365,807.00	356,361.00	-2.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			365,807.00	356,361.00	-2.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,011,595.00	2,377,402.00	18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,011,595.00	2,377,402.00	18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,011,595.00	2,377,402.00	18.2%
2) Ending Balance, June 30 (E + F1e)			2,377,402.00	2,733,763.00	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	2,377,402.00	2,733,763.00	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,332,542.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	.01		
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			2,332,542.28		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,332,542.28		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	17,150.00	24,984.00	45.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	725,857.00	725,857.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			743,007.00	750,841.00	1.1%
TOTAL, REVENUES			743,007.00	750,841.00	1.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,300.00	1,300.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,300.00	1,300.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	314,634.00	307,914.00	-2.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	18,730.00	18,730.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	42,536.00	66,536.00	56.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			375,900.00	393,180.00	4.6%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			377,200.00	394,480.00	4.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	743,007.00	750,841.00	1.1%
5) TOTAL, REVENUES			743,007.00	750,841.00	1.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		18,730.00	42,730.00	128.1%
8) Plant Services	8000-8999		358,470.00	351,750.00	-1.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			377,200.00	394,480.00	4.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			365,807.00	356,361.00	-2.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			365,807.00	356,361.00	-2.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,011,595.00	2,377,402.00	18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,011,595.00	2,377,402.00	18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,011,595.00	2,377,402.00	18.2%
2) Ending Balance, June 30 (E + F1e)			2,377,402.00	2,733,763.00	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	2,377,402.00	2,733,763.00	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%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	2,377,402.00	2,733,763.00
Total, Restricted Balance		2,377,402.00	2,733,763.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	60,500.10	60,500.10	0.0%
4) Other Local Revenue		8600-8799	19,558,994.17	19,558,994.17	0.0%
5) TOTAL, REVENUES			19,619,494.27	19,619,494.27	0.0%
<b>B. EXPENDITURES</b>					
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	20,372,887.95	20,372,887.95	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,372,887.95	20,372,887.95	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(753,393.68)	(753,393.68)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(753,393.68)	(753,393.68)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,971,390.48	17,217,996.80	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,971,390.48	17,217,996.80	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,971,390.48	17,217,996.80	-4.2%
2) Ending Balance, June 30 (E + F1e)			17,217,996.80	16,464,603.12	-4.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	17,217,996.80	16,464,603.12	-4.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	60,500.10	60,500.10	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			60,500.10	60,500.10	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	18,836,773.43	18,836,773.43	0.0%
Unsecured Roll		8612	684,000.00	684,000.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	38,220.74	38,220.74	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,558,994.17	19,558,994.17	0.0%
TOTAL, REVENUES			19,619,494.27	19,619,494.27	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	12,455,000.00	12,455,000.00	0.0%
Bond Interest and Other Service Charges		7434	7,917,887.95	7,917,887.95	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,372,887.95	20,372,887.95	0.0%
TOTAL, EXPENDITURES			20,372,887.95	20,372,887.95	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Bond Interest and Redemption Fund 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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	60,500.10	60,500.10	0.0%
4) Other Local Revenue		8600-8799	19,558,994.17	19,558,994.17	0.0%
5) TOTAL, REVENUES			19,619,494.27	19,619,494.27	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	20,372,887.95	20,372,887.95	0.0%
10) TOTAL, EXPENDITURES			20,372,887.95	20,372,887.95	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(753,393.68)	(753,393.68)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(753,393.68)	(753,393.68)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,971,390.48	17,217,996.80	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,971,390.48	17,217,996.80	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,971,390.48	17,217,996.80	-4.2%
2) Ending Balance, June 30 (E + F1e)			17,217,996.80	16,464,603.12	-4.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	17,217,996.80	16,464,603.12	-4.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,128,151.00	2,075,370.00	84.0%
5) TOTAL, REVENUES			1,128,151.00	2,075,370.00	84.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	37,714.00	103,328.00	174.0%
2) Classified Salaries		2000-2999	621,498.00	1,046,165.00	68.3%
3) Employee Benefits		3000-3999	273,015.00	458,498.00	67.9%
4) Books and Supplies		4000-4999	27,327.00	27,627.00	1.1%
5) Services and Other Operating Expenses		5000-5999	3,218.00	2,918.00	-9.3%
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			962,772.00	1,638,536.00	70.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			165,379.00	436,834.00	164.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			165,379.00	436,834.00	164.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	165,379.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	165,379.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	165,379.00	New
2) Ending Net Position, June 30 (E + F1e)			165,379.00	602,213.00	264.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	165,379.00	602,213.00	264.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	853,995.66		
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	4,862.64		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			858,858.30		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	45,945.00		
2) TOTAL, DEFERRED OUTFLOWS			45,945.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	174,300.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	373,000.00		
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			547,300.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	76,275.00		
2) TOTAL, DEFERRED INFLOWS			76,275.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			281,228.30		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	254.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,127,897.00	2,075,370.00	84.0%
TOTAL, OTHER LOCAL REVENUE			1,128,151.00	2,075,370.00	84.0%
TOTAL, REVENUES			1,128,151.00	2,075,370.00	84.0%
<b>CERTIFICATED SALARIES</b>					
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	37,714.00	103,328.00	174.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			37,714.00	103,328.00	174.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	184,423.00	373,594.00	102.6%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	44,346.00	52,622.00	18.7%
Other Classified Salaries		2900	392,729.00	619,949.00	57.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>621,498.00</b>	<b>1,046,165.00</b>	<b>68.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	6,688.00	19,546.00	192.3%
PERS		3201-3202	138,979.00	237,544.00	70.9%
OASDI/Medicare/Alternative		3301-3302	45,887.00	78,962.00	72.1%
Health and Welfare Benefits		3401-3402	68,996.00	100,641.00	45.9%
Unemployment Insurance		3501-3502	3,156.00	5,565.00	76.3%
Workers' Compensation		3601-3602	9,309.00	16,240.00	74.5%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>273,015.00</b>	<b>458,498.00</b>	<b>67.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,877.00	21,177.00	1.4%
Noncapitalized Equipment		4400	6,450.00	6,450.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>27,327.00</b>	<b>27,627.00</b>	<b>1.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	3,218.00	2,918.00	-9.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>3,218.00</b>	<b>2,918.00</b>	<b>-9.3%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>962,772.00</b>	<b>1,638,536.00</b>	<b>70.2%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,128,151.00	2,075,370.00	84.0%
5) TOTAL, REVENUES			1,128,151.00	2,075,370.00	84.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		962,772.00	1,638,536.00	70.2%
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			962,772.00	1,638,536.00	70.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			165,379.00	436,834.00	164.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			165,379.00	436,834.00	164.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	165,379.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	165,379.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	165,379.00	New
2) Ending Net Position, June 30 (E + F1e)			165,379.00	602,213.00	264.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	165,379.00	602,213.00	264.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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	21,052,581.00	20,809,070.00	-1.2%
5) TOTAL, REVENUES			21,052,581.00	20,809,070.00	-1.2%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	70,772.00	77,217.00	9.1%
2) Classified Salaries		2000-2999	86,629.00	98,588.00	13.8%
3) Employee Benefits		3000-3999	60,295.00	69,266.00	14.9%
4) Books and Supplies		4000-4999	1,725.00	1,725.00	0.0%
5) Services and Other Operating Expenses		5000-5999	22,125,656.00	21,869,931.00	-1.2%
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			22,345,077.00	22,116,727.00	-1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,292,496.00)	(1,307,657.00)	1.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,292,496.00)	(1,307,657.00)	1.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,659,427.00	5,366,931.00	-19.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,659,427.00	5,366,931.00	-19.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,659,427.00	5,366,931.00	-19.4%
2) Ending Net Position, June 30 (E + F1e)			5,366,931.00	4,059,274.00	-24.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	5,366,931.00	4,059,274.00	-24.4%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,680,750.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	73,775.79		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	765,917.30		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	45,110.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			7,565,553.16		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2,287,724.42		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	918,508.36		
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			3,206,232.78		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			4,359,320.38		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	45,481.00	63,550.00	39.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	21,005,200.00	20,743,620.00	-1.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,900.00	1,900.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,052,581.00	20,809,070.00	-1.2%
TOTAL, REVENUES			21,052,581.00	20,809,070.00	-1.2%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	70,772.00	77,217.00	9.1%
TOTAL, CERTIFICATED SALARIES			70,772.00	77,217.00	9.1%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	19,477.00	26,813.00	37.7%
Clerical, Technical and Office Salaries		2400	67,152.00	71,775.00	6.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>86,629.00</b>	<b>98,588.00</b>	<b>13.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	11,779.00	14,516.00	23.2%
PERS		3201-3202	19,708.00	24,829.00	26.0%
OASDI/Medicare/Alternative		3301-3302	7,012.00	7,491.00	6.8%
Health and Welfare Benefits		3401-3402	18,824.00	19,107.00	1.5%
Unemployment Insurance		3501-3502	750.00	839.00	11.9%
Workers' Compensation		3601-3602	2,222.00	2,484.00	11.8%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>60,295.00</b>	<b>69,266.00</b>	<b>14.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,725.00	1,725.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,725.00</b>	<b>1,725.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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	21,968,926.00	21,713,201.00	-1.2%
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	2,180.00	2,180.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	154,550.00	154,550.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>22,125,656.00</b>	<b>21,869,931.00</b>	<b>-1.2%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>22,345,077.00</b>	<b>22,116,727.00</b>	<b>-1.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) <b>TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) <b>TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) <b>TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,052,581.00	20,809,070.00	-1.2%
5) TOTAL, REVENUES			21,052,581.00	20,809,070.00	-1.2%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		22,345,077.00	22,116,727.00	-1.0%
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			22,345,077.00	22,116,727.00	-1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,292,496.00)	(1,307,657.00)	1.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,292,496.00)	(1,307,657.00)	1.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,659,427.00	5,366,931.00	-19.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,659,427.00	5,366,931.00	-19.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,659,427.00	5,366,931.00	-19.4%
2) Ending Net Position, June 30 (E + F1e)			5,366,931.00	4,059,274.00	-24.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	5,366,931.00	4,059,274.00	-24.4%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	154,485,518.00	3.62%	160,072,253.00	3.85%	166,231,482.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	22,809,185.00	-82.33%	4,029,319.00	4.02%	4,191,298.00
4. Other Local Revenues	8600-8799	9,920,236.00	-83.41%	1,645,712.00	2.58%	1,688,253.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(30,992,171.00)	9.01%	(33,784,130.00)	1.42%	(34,265,315.00)
6. Total (Sum lines A1 thru A5c)		156,222,768.00	-15.53%	131,963,154.00	4.46%	137,845,718.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				75,779,351.00		74,129,676.00
b. Step & Column Adjustment				1,095,512.00		1,089,969.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,745,187.00)		(1,465,142.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	75,779,351.00	-2.18%	74,129,676.00	-0.51%	73,754,503.00
2. Classified Salaries						
a. Base Salaries				18,267,857.00		17,987,645.00
b. Step & Column Adjustment				265,827.00		268,002.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(546,039.00)		(120,854.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,267,857.00	-1.53%	17,987,645.00	0.82%	18,134,793.00
3. Employee Benefits	3000-3999	31,571,398.00	-0.74%	31,336,864.00	0.88%	31,613,424.00
4. Books and Supplies	4000-4999	5,945,720.00	3.14%	6,132,416.00	1.97%	6,253,224.00
5. Services and Other Operating Expenditures	5000-5999	9,847,385.00	-6.72%	9,185,977.00	5.24%	9,666,941.00
6. Capital Outlay	6000-6999	225,552.00	0.00%	225,552.00	0.00%	225,552.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	220,454.00	0.00%	220,454.00	0.00%	220,454.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(561,444.00)	-10.21%	(504,106.00)	0.00%	(504,106.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		141,296,273.00	-1.83%	138,714,478.00	0.47%	139,364,785.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		14,926,495.00		(6,751,324.00)		(1,519,067.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		29,387,475.00		44,313,970.00		37,562,646.00
2. Ending Fund Balance (Sum lines C and D1)		44,313,970.00		37,562,646.00		36,043,579.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	725,701.00		725,701.00		725,701.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	22,449,213.00		15,942,611.00		14,277,057.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	21,139,056.00		20,894,334.00		21,040,821.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		44,313,970.00		37,562,646.00		36,043,579.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	21,139,056.00		20,894,334.00		21,040,821.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		21,139,056.00		20,894,334.00		21,040,821.00

**F. ASSUMPTIONS**

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
Reduction in staff due to declining enrollment and retirements.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	10,020,713.00	5.38%	10,559,827.00	3.61%	10,941,037.00
2. Federal Revenues	8100-8299	6,781,923.00	0.00%	6,781,923.00	0.00%	6,781,923.00
3. Other State Revenues	8300-8599	16,389,820.00	-10.31%	14,700,002.00	0.00%	14,700,002.00
4. Other Local Revenues	8600-8799	5,324,932.00	0.00%	5,324,932.00	0.00%	5,324,932.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,453,509.00	0.00%	2,453,509.00	0.00%	2,453,509.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	30,992,171.00	9.01%	33,784,130.00	1.42%	34,265,315.00
6. Total (Sum lines A1 thru A5c)		71,963,068.00	2.28%	73,604,323.00	1.17%	74,466,718.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				14,686,713.00		14,907,013.00
b. Step & Column Adjustment				220,300.00		223,606.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,686,713.00	1.50%	14,907,013.00	1.50%	15,130,619.00
2. Classified Salaries						
a. Base Salaries				20,054,145.00		20,354,957.00
b. Step & Column Adjustment				300,812.00		305,324.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,054,145.00	1.50%	20,354,957.00	1.50%	20,660,281.00
3. Employee Benefits	3000-3999	22,895,565.00	0.52%	23,015,018.00	0.13%	23,044,921.00
4. Books and Supplies	4000-4999	4,737,432.00	-15.49%	4,003,483.00	2.44%	4,100,981.00
5. Services and Other Operating Expenditures	5000-5999	7,260,136.00	3.14%	7,488,104.00	2.11%	7,646,337.00
6. Capital Outlay	6000-6999	29,936.00	0.00%	29,936.00	0.00%	29,936.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	430,354.00	0.00%	430,354.00	0.00%	430,354.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		70,094,281.00	0.19%	70,228,865.00	1.16%	71,043,429.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,868,787.00		3,375,458.00		3,423,289.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,079,815.00		8,948,602.00		12,324,060.00
2. Ending Fund Balance (Sum lines C and D1)		8,948,602.00		12,324,060.00		15,747,349.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	8,948,602.00		12,324,060.00		15,747,349.00
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,948,602.00		12,324,060.00		15,747,349.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	164,506,231.00	3.72%	170,632,080.00	3.83%	177,172,519.00
2. Federal Revenues	8100-8299	6,781,923.00	0.00%	6,781,923.00	0.00%	6,781,923.00
3. Other State Revenues	8300-8599	39,199,005.00	-52.22%	18,729,321.00	0.86%	18,891,300.00
4. Other Local Revenues	8600-8799	15,245,168.00	-54.28%	6,970,644.00	0.61%	7,013,185.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,453,509.00	0.00%	2,453,509.00	0.00%	2,453,509.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		228,185,836.00	-9.91%	205,567,477.00	3.28%	212,312,436.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				90,466,064.00		89,036,689.00
b. Step & Column Adjustment				1,315,812.00		1,313,575.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,745,187.00)		(1,465,142.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	90,466,064.00	-1.58%	89,036,689.00	-0.17%	88,885,122.00
2. Classified Salaries						
a. Base Salaries				38,322,002.00		38,342,602.00
b. Step & Column Adjustment				566,639.00		573,326.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(546,039.00)		(120,854.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,322,002.00	0.05%	38,342,602.00	1.18%	38,795,074.00
3. Employee Benefits	3000-3999	54,466,963.00	-0.21%	54,351,882.00	0.56%	54,658,345.00
4. Books and Supplies	4000-4999	10,683,152.00	-5.12%	10,135,899.00	2.15%	10,354,205.00
5. Services and Other Operating Expenditures	5000-5999	17,107,521.00	-2.53%	16,674,081.00	3.83%	17,313,278.00
6. Capital Outlay	6000-6999	255,488.00	0.00%	255,488.00	0.00%	255,488.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	220,454.00	0.00%	220,454.00	0.00%	220,454.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(131,090.00)	-43.74%	(73,752.00)	0.00%	(73,752.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		211,390,554.00	-1.16%	208,943,343.00	0.70%	210,408,214.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		16,795,282.00		(3,375,866.00)		1,904,222.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		36,467,290.00		53,262,572.00		49,886,706.00
2. Ending Fund Balance (Sum lines C and D1)		53,262,572.00		49,886,706.00		51,790,928.00
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	725,701.00		725,701.00		725,701.00
b. Restricted	9740	8,948,602.00		12,324,060.00		15,747,349.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	22,449,213.00		15,942,611.00		14,277,057.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	21,139,056.00		20,894,334.00		21,040,821.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		53,262,572.00		49,886,706.00		51,790,928.00
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	21,139,056.00		20,894,334.00		21,040,821.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		21,139,056.00		20,894,334.00		21,040,821.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.00%		10.00%		10.00%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? <span style="float: right;">Yes</span></p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):</p>						
<p>2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>		0.00				
<p>2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>		13,360.07		12,776.93		12,533.92
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>		211,390,554.00		208,943,343.00		210,408,214.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>		211,390,554.00		208,943,343.00		210,408,214.00
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p>		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>		6,341,716.62		6,268,300.29		6,312,246.42
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p>		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>		6,341,716.62		6,268,300.29		6,312,246.42
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the

previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

13,360.07

**District's ADA Standard Percentage Level:**

**1.0%**

**1A. Calculating the District's ADA Variances**

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year		Original Budget	Estimated/Unaudited	ADA Variance Level	Status
		Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)	(If Budget is greater than Actuals, else N/A)	
Third Prior Year (2019-20)	District Regular	17,052	16,976		
	Charter School				
	<b>Total ADA</b>	<b>17,052</b>	<b>16,976</b>	<b>0.4%</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular	16,351	16,336		
	Charter School				
	<b>Total ADA</b>	<b>16,351</b>	<b>16,336</b>	<b>0.1%</b>	<b>Met</b>
First Prior Year (2021-22)	District Regular	16,336	16,327		
	Charter School		0		
	<b>Total ADA</b>	<b>16,336</b>	<b>16,327</b>	<b>0.1%</b>	<b>Met</b>
Budget Year (2022-23)	District Regular	13,577			
	Charter School	0			
	<b>Total ADA</b>	<b>13,577</b>			

**1B. Comparison of District ADA to the Standard**

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

**2. CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years

by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

**District's Enrollment Standard Percentage Level:**

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year		Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level	Status
				(If Budget is greater than Actual, else N/A)	
Third Prior Year (2019-20)	District Regular	16,878	16,718		
	Charter School				
	<b>Total Enrollment</b>	<b>16,878</b>	<b>16,718</b>	<b>0.9%</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular	16,083	15,663		
	Charter School				
	<b>Total Enrollment</b>	<b>16,083</b>	<b>15,663</b>	<b>2.6%</b>	<b>Not Met</b>
First Prior Year (2021-22)	District Regular	15,119	14,084		
	Charter School				
	<b>Total Enrollment</b>	<b>15,119</b>	<b>14,084</b>	<b>6.8%</b>	<b>Not Met</b>

Budget Year (2022-23)		
District Regular		13,724
Charter School		
<b>Total Enrollment</b>		<b>13,724</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

District enrollment decline was greater than projected due to Covid-19 pandemic. Using Demographic study report and current factors will improve enrollment projections.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

District enrollment decline was greater than projected due to Covid-19 pandemic. Using Demographic study report and current factors will improve enrollment projections.

**3. CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

**3A. Calculating the District's ADA to Enrollment Standard**

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals	CBEDS Actual	
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	16,976	16,718	101.5%
	Charter School		0	
	<b>Total ADA/Enrollment</b>	<b>16,976</b>	<b>16,718</b>	
Second Prior Year (2020-21)	District Regular	15,246	15,663	97.3%
	Charter School	0		
	<b>Total ADA/Enrollment</b>	<b>15,246</b>	<b>15,663</b>	
First Prior Year (2021-22)	District Regular	13,577	14,084	96.4%
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>13,577</b>	<b>14,084</b>	
Historical Average Ratio:				98.4%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 98.9%

**3B. Calculating the District's Projected Ratio of ADA to Enrollment**

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	13,360	13,724	97.3%	Met
	Charter School	0			
	<b>Total ADA/Enrollment</b>	<b>13,360</b>	<b>13,724</b>		
1st Subsequent Year (2023-24)	District Regular	12,777	13,124	97.4%	Met
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>12,777</b>	<b>13,124</b>		
2nd Subsequent Year (2024-25)	District Regular	12,534	12,874	97.4%	Met
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>12,534</b>	<b>12,874</b>		

**3C. Comparison of District ADA to Enrollment Ratio to the Standard**

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

**4A1. Calculating the District's LCFF Revenue Standard**

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

**Projected LCFF Revenue**

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	16,326.67	13,576.54	13,360.07	12,776.93
b. Prior Year ADA (Funded)		16,326.67	13,576.54	13,360.07
c. Difference (Step 1a minus Step 1b)		(2,750.13)	(216.47)	(583.14)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(16.84%)	(1.59%)	(4.36%)
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		147,464,233.00	154,485,518.00	160,072,253.00
b1. COLA percentage		6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)		9,673,653.68	8,311,320.87	6,434,904.57
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		6.6%	5.4%	4.0%
<b>Step 3 - Total Change in Population and Funding Level</b> (Step 1d plus Step 2c)		-10.3%	3.8%	-0.3%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		N/A	N/A	N/A

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	97,581,000.00	138,728,506.00	144,358,535.00	150,634,392.00
Percent Change from Previous Year		42.17%	4.06%	4.35%
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		<b>41.17% to 43.17%</b>	<b>3.06% to 5.06%</b>	<b>3.35% to 5.35%</b>

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	N/A	N/A	N/A

**4B. Calculating the District's Projected Change in LCFF Revenue**

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	147,684,027.00	154,485,518.00	160,072,253.00	166,231,482.00
District's Projected Change in LCFF Revenue:		4.61%	3.62%	3.85%
<b>Basic Aid Standard</b>		<b>41.17% to 43.17%</b>	<b>3.06% to 5.06%</b>	<b>3.35% to 5.35%</b>
<b>Status:</b>		Not Met	Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

Basic Aid Standard percentage reflects the fluctuation in property taxes from ERAF and Supplemental taxes as applied to LCFF vs Basic Aid funded status.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

**5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
Third Prior Year (2019-20)	123,001,581.63	133,985,586.13		91.8%
Second Prior Year (2020-21)	113,551,492.13	121,597,413.38		93.4%
First Prior Year (2021-22)	121,082,426.00	137,472,643.00		88.1%
	Historical Average Ratio:			91.1%

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>88.1% to 94.1%</b>	<b>88.1% to 94.1%</b>	<b>88.1% to 94.1%</b>

**5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not,

enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures			
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)			
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)			
Budget Year (2022-23)	125,618,606.00	141,296,273.00		88.9%	Met
1st Subsequent Year (2023-24)	123,454,185.00	138,714,478.00		89.0%	Met
2nd Subsequent Year (2024-25)	123,502,720.00	139,364,785.00		88.6%	Met

**5C. Comparison of District Salaries and Benefits Ratio to the Standard**

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

**6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(10.28%)	3.79%	(.34%)
<b>2. District's Other Revenues and Expenditures</b>			
<b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-20.28% to -0.28%</b>	<b>-6.21% to 13.79%</b>	<b>-10.34% to 9.66%</b>
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-15.28% to -5.28%	-1.21% to 8.79%	-5.34% to 4.66%

**6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)**

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

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2021-22)	10,809,907.00		
Budget Year (2022-23)	6,781,923.00	(37.26%)	Yes

1st Subsequent Year (2023-24)	6,781,923.00	0.00%	No
2nd Subsequent Year (2024-25)	6,781,923.00	0.00%	No

**Explanation:**  
(required if Yes)

One time Federal Covid fundings and other federal resources carry over is not projected in FY 2022-23.

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

First Prior Year (2021-22)	20,880,993.00		
Budget Year (2022-23)	39,199,005.00	87.73%	Yes
1st Subsequent Year (2023-24)	18,729,321.00	(52.22%)	Yes
2nd Subsequent Year (2024-25)	18,891,300.00	.86%	No

**Explanation:**  
(required if Yes)

Substantial one-time per Pupil funding for Discretionary Grant is projected for FY22-23 and subsequent year is reflecting the removal of the funding.

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

First Prior Year (2021-22)	15,243,514.00		
Budget Year (2022-23)	15,245,168.00	.01%	Yes
1st Subsequent Year (2023-24)	6,970,644.00	(54.28%)	Yes
2nd Subsequent Year (2024-25)	7,013,185.00	.61%	No

**Explanation:**  
(required if Yes)

District Parcel Tax revenue is expected to expire at the end of FY2022-23.

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

First Prior Year (2021-22)	18,357,000.00		
Budget Year (2022-23)	10,683,152.00	(41.80%)	Yes
1st Subsequent Year (2023-24)	10,135,899.00	(5.12%)	Yes
2nd Subsequent Year (2024-25)	10,354,205.00	2.15%	No

**Explanation:**  
(required if Yes)

Reflects corresponding reduction of one-time funds budgeted for supplies & materials from federal and state covid dollars and carry overs.

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

First Prior Year (2021-22)	16,823,314.00		
Budget Year (2022-23)	17,107,521.00	1.69%	Yes
1st Subsequent Year (2023-24)	16,674,081.00	(2.53%)	Yes
2nd Subsequent Year (2024-25)	17,313,278.00	3.83%	No

**Explanation:**  
(required if Yes)

Reflects spending from Educator Effectiveness grant for Professional Development and other services.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2021-22)	46,934,414.00		
Budget Year (2022-23)	61,226,096.00	30.45%	Not Met
1st Subsequent Year (2023-24)	32,481,888.00	(46.95%)	Not Met
2nd Subsequent Year (2024-25)	32,686,408.00	.63%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2021-22)	35,180,314.00		
Budget Year (2022-23)	27,790,673.00	(21.01%)	Not Met
1st Subsequent Year (2023-24)	26,809,980.00	(3.53%)	Met
2nd Subsequent Year (2024-25)	27,667,483.00	3.20%	Met

**6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

One time Federal Covid fundings and other federal resources carry over is not projected in FY 2022-23.

**Explanation:**

Other State Revenue  
(linked from 6B  
if NOT met)

Substantial one-time per Pupil funding for Discretionary Grant is projected for FY22-23 and subsequent year is reflecting the removal of the funding.

**Explanation:**

Other Local Revenue  
(linked from 6B  
if NOT met)

District Parcel Tax revenue is expected to expire at the end of FY2022-23.

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**

Books and Supplies  
(linked from 6B)

Reflects corresponding reduction of one-time funds budgeted for supplies & materials from federal and state covid dollars and carry overs.

if NOT met)

**Explanation:**

**Services and Other Exps**

(linked from 6B

if NOT met)

Reflects spending from Educator Effectiveness grant for Professional Development and other services.

**7. CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute excludes the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

**DATA ENTRY:** Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)	198,674,871.00		
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	198,674,871.00	5,960,246.13	7,290,621.00 Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

**8A. Calculating the District's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	11,815,397.65	11,349,229.00	12,767,062.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	11,815,397.65	11,349,229.00	12,767,062.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	196,923,295.17	189,153,824.05	212,784,363.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	196,923,295.17	189,153,824.05	212,784,363.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	6.0%	6.0%	6.0%
<b>District's Deficit Spending Standard Percentage Levels</b>				
<b>(Line 3 times 1/3):</b>		<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for

Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the

Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by

any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA)

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	(1,743,208.43)	133,986,187.51	1.3%	Met
Second Prior Year (2020-21)	11,923,418.78	121,597,413.38	N/A	Met
First Prior Year (2021-22)	(4,863,002.00)	137,472,643.00	3.5%	Not Met
Budget Year (2022-23) (Information only)	14,926,495.00	141,296,273.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**  
(required if NOT met)

Negotiated salaries increased.

**9. CRITERION: Fund Balance**

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

Percentage Level <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

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

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

**9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages**

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance	Status
	Original Budget	Estimated/Unaudited Actuals	Variance Level (If overestimated, else N/A)	
Third Prior Year (2019-20)	21,684,534.27	24,070,266.37	N/A	Met
Second Prior Year (2020-21)	22,645,061.24	22,327,057.94	1.4%	Not Met
First Prior Year (2021-22)	32,672,009.00	34,250,477.00	N/A	Met
Budget Year (2022-23) (Information only)	29,387,475.00			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

**9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard**

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

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

**Explanation:**  
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$75,000 (greater of)	0 to 300
4% or \$75,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

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

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	13,360	12,777	12,534
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s): \_\_\_\_\_

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

**10B. Calculating the District's Reserve Standard**

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

All other data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	211,390,554.00	208,943,343.00	210,408,214.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	211,390,554.00	208,943,343.00	210,408,214.00
4. Reserve Standard Percentage Level	3%	3%	3%

5.	Reserve Standard - by Percent (Line B3 times Line B4)	6,341,716.62	6,268,300.29	6,312,246.42
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>6,341,716.62</b>	<b>6,268,300.29</b>	<b>6,312,246.42</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	21,139,056.00	20,894,334.00	21,040,821.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	21,139,056.00	20,894,334.00	21,040,821.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.00%	10.00%	10.00%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>6,341,716.62</b>	<b>6,268,300.29</b>	<b>6,312,246.42</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

Yes

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

District anticipate savings from staff and operating reductions and increases in other local revenues sources.

**S3. Use of Ongoing Revenues for One-time Expenditures**

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

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

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

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

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

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2021-22)	(27,773,751.00)			
Budget Year (2022-23)	(30,992,171.00)	3,218,420.00	11.6%	Not Met
1st Subsequent Year (2023-24)	(33,784,130.00)	2,791,959.00	9.0%	Met
2nd Subsequent Year (2024-25)	(34,265,315.00)	481,185.00	1.4%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2021-22)	2,453,509.00			
Budget Year (2022-23)	2,453,509.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	2,453,509.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	2,453,509.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?				No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

**S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

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

1a.	<p>NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.</p> <p style="text-align: center;"><b>Explanation:</b> (required if NOT met)</p> <div style="border: 1px solid black; padding: 5px; margin-top: 5px;"> <p>Increase contribution to support special education, routine repair maintenance, and other programs for collective bargaining salary increases.</p> </div>	
1b.	<p>MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.</p> <p style="text-align: center;"><b>Explanation:</b></p> <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>	

(required if NOT met)

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

**Explanation:**

(required if NOT met)

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

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the District's Long-term Commitments**

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

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

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

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	2	General Fund	7439	289,539
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

2016 GO BONDS	12	Bond I & R Fund	7439	24,655,000
2013 GO BONDS	16	Bond I & R Fund	7439	120,300,000

2011 GO BONDS	4	Bond I & R Fund	7439	9,225,000
2012 GO BONDS	18	Bond I & R Fund	7439	91,065,000
2019 GO BONDS	15	Bond I & R Fund	7439	142,717,525
TOTAL:				388,252,064

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	334,970	267,705	107,334	85,500
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
2016 GO BONDS	1,281,437	4,509,836	4,484,113	972,288
2013 GO BONDS	12,357,700	10,236,050	10,956,250	14,917,425
2011 GO BONDS	2,577,875	2,094,375	2,064,250	2,080,125
2012 GO BONDS	4,601,863	4,774,526	4,968,176	5,156,751
2019 GO BONDS	4,545,695	6,216,995	6,191,875	7,162,750
Total Annual Payments:	25,699,539	28,099,487	28,771,997	30,374,838
<b>Has total annual payment increased over prior year (2021-22)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

**Explanation:**  
(required if Yes to increase in total annual payments)

Payments in principals is going up in 2022-23 due to payment of the two bond refinance in 2019-20 and 2020-21.

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

---

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

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

- 2 For the district's OPEB:  
a. Are they lifetime benefits? No

- b. Do benefits continue past age 65? No

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

District does not provide OPEB.

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

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

	Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability	
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate	

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


	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

**S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs**

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

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes
-----

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

District is self insured for dental, vision, medical PPO plan and fully insured for all other plans. Workers Compensation include district self insurance plan and membership with Santa Clara County Schools Insurance JPA.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	0.00
b. Unfunded liability for self-insurance programs	0.00

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
4. Self-Insurance Contributions			
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	769.8	750.57	732.67	722.67

**Certificated (Non-management) Salary and Benefit Negotiations**

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

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	May 26, 2022		
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	Yes		
	If Yes, date of Superintendent and CBO certification:	May 23, 2022		
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	Yes		
	If Yes, date of budget revision board adoption:	May 26, 2022		
4.	Period covered by the agreement:	Begin Date: Jul 01, 2021	End Date: Jun 30, 2023	
5.	Salary settlement:	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes

**One Year Agreement**

Total cost of salary settlement		
% change in salary schedule from prior year		

or

**Multiyear Agreement**

Total cost of salary settlement	11,895,142		
% change in salary schedule from prior year (may enter text, such as "Reopener")	13%		

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

General Fund

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

7.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	6,710,471	7,045,995	7,398,294
3.	Percent of H&W cost paid by employer	70.0%	70.0%	70.0%
4.	Percent projected change in H&W cost over prior year			

**Certificated (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

Yes		
6,147,737		

Retroactive to July 1, 2021 salary increase of 7%.

**Certificated (Non-management) Step and Column Adjustments**

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1,095,512	1,089,968	1,063,147
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

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

--	--	--

**Certificated (Non-management) - Other**

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

special education staff stipend \$1,000, BCLAD of \$1,781, Athletic Director of \$7,200 additional pay, Athletic Team coaches of \$7,200.

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	404.79	404.79	404.79	404.79

**Classified (Non-management) Salary and Benefit Negotiations**

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

Yes
-----

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Costs of multiple years settlement reflects labor agreement for CSEA only with SIEU not yet settled.
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Negotiations Settled

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

May 26, 2022
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2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

May 23, 2022
--------------

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes
-----

If Yes, date of budget revision board adoption:

May 26, 2022
--------------

4. Period covered by the agreement:

Begin Date:	Jul 01, 2021	End Date:	Jun 30, 2023
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5. Salary settlement:

Budget Year	1st Subsequent Year	2nd Subsequent Year
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	(2022-23)	(2023-24)	(2024-25)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes

**One Year Agreement**

Total cost of salary settlement			
% change in salary schedule from prior year			

or

**Multiyear Agreement**

Total cost of salary settlement	2,646,001		
% change in salary schedule from prior year (may enter text, such as "Reopener")	13.0%		

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

General Fund
--------------

Negotiations Not Settled

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
6.	Cost of a one percent increase in salary and statutory benefits			
7.	Amount included for any tentative salary schedule increases			

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

	(2022-23)	(2023-24)	(2024-25)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	3,514,169	3,689,877	3,874,371
3. Percent of H&W cost paid by employer	70.0%	70.0%	70.0%
4. Percent projected change in H&W cost over prior year			

**Classified (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

Yes	1,143,465		

**Classified (Non-management) Step and Column Adjustments**

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes

2.	Cost of step & column adjustments	265,827	268,002	273,758
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

Budget Year                      1st Subsequent Year                      2nd Subsequent Year

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

(2022-23)                      (2023-24)                      (2024-25)

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

**Classified (Non-management) - Other**

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

Classified alignment increases to Step A of designated classifications effective July 1, 2022. Special Ed differential pay equal to 3% of regular pay based on eligibility.

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**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	80.4	78.55	78.55	78.55

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

1.	Are salary and benefit negotiations settled for the budget year?	Yes
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If Yes, complete question 2.

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

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

Negotiations Settled

2.	Salary settlement:	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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Is the cost of salary settlement included in the budget and multiyear

projections (MYPs)?

Total cost of salary settlement

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

Yes	Yes	Yes
1,947,823		
13.0%		

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

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

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the budget and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Yes	Yes	Yes
1,152,860	1,210,503	1,271,028
70.0%	70.0%	70.0%

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step and column adjustments

3. Percent change in step & column over prior year

Yes	Yes	Yes
1.5%	1.5%	1.5%

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

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

1. Are costs of other benefits included in the budget and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

Yes	Yes	Yes

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

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

Yes
Jun 16, 2022

**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes
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**ADDITIONAL FISCAL INDICATORS**

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

<b>A1.</b>	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
<b>A2.</b>	Is the system of personnel position control independent from the payroll system?	No
<b>A3.</b>	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
<b>A4.</b>	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
<b>A5.</b>	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
<b>A6.</b>	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
<b>A7.</b>	Is the district's financial system independent of the county office system?	Yes
<b>A8.</b>	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
<b>A9.</b>	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

**Comments:**  
(optional)

**End of School District Budget Criteria and Standards Review**

Budget, July 1  
Estimated Actuals 2021-22  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Cupertino Union Elementary

Santa Clara County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

**CHECKFUND - (Fatal)** - All FUND codes must be valid. **Passed**

**CHECKRESOURCE - (Warning)** - All RESOURCE codes must be valid. **Passed**

**CHK-RS-LOCAL-DEFINED - (Fatal)** - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**CHECKGOAL - (Fatal)** - All GOAL codes must be valid. **Passed**

**CHECKFUNCTION - (Fatal)** - All FUNCTION codes must be valid. **Passed**

**CHECKOBJECT - (Fatal)** - All OBJECT codes must be valid. **Passed**

**CHK-FUNDxOBJECT - (Fatal)** - All FUND and OBJECT account code combinations must be valid. **Passed**

**CHK-FDXRS7690xOB8590 - (Fatal)** - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNDxRESOURCE - (Warning)** - All FUND and RESOURCE account code combinations should be valid. **Passed**

**CHK-FUNDxGOAL - (Warning)** - All FUND and GOAL account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-A - (Warning)** - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-B - (Fatal)** - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

**CHK-RESOURCExOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

Explanation: N/A

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-FUNCTIONxOBJECT - (Fatal)** - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

**INTERFD-IN-OUT - (Fatal)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**DUE-FROM=DUE-TO - (Fatal)** - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

**LCFF-TRANSFER - (Fatal)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

**INTRAFD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRAFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

**INTRAFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

**CONTRIB-UNREST-REV - (Fatal)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

**CONTRIB-RESTR-REV - (Fatal)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

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

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

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

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

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

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

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

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

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	0000	8044	(\$29,902,000.00)
Explanation: Santa Clara county has negative ERAF and allocates to LCFF districts with negative property tax revenues.			
01	7425	4300	(\$744,503.00)
Explanation: Over all estimated actuals unspent budget was applied to supplies and will be adjusted at actuals.			

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

**EXP-POSITIVE - (Warning)** - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

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

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

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

## **SUPPLEMENTAL CHECKS**

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

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

**DEBT-POSITIVE - (Fatal)** - In Form DEBT, long-term liability ending balances must be positive. **Passed**

## **EXPORT VALIDATION CHECKS**

**FORM01-PROVIDE - (Fatal)** - Form 01 (Form 01I) must be opened and saved. **Passed**

**ADA-PROVIDE - (Fatal)** - Average Daily Attendance data Form A must be provided. **Passed**

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

**CHK-UNBALANCED-B - (Fatal)** - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

**VERSION-CHECK - (Warning)** - All versions are current. **Passed**

Budget, July 1  
Budget 2022-23

**Technical Review Checks**

Phase - All

Display - All Technical Checks

**Cupertino Union Elementary**

**Santa Clara County**

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

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**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

**CHECKFUND - (Fatal)** - All FUND codes must be valid. **Passed**

**CHECKRESOURCE - (Warning)** - All RESOURCE codes must be valid. **Passed**

**CHK-RS-LOCAL-DEFINED - (Fatal)** - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**CHECKGOAL - (Fatal)** - All GOAL codes must be valid. **Passed**

**CHECKFUNCTION - (Fatal)** - All FUNCTION codes must be valid. **Passed**

**CHECKOBJECT - (Fatal)** - All OBJECT codes must be valid. **Passed**

**CHK-FUNDxOBJECT - (Fatal)** - All FUND and OBJECT account code combinations must be valid. **Passed**

**CHK-FDXRS7690xOB8590 - (Fatal)** - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNDxRESOURCE - (Warning)** - All FUND and RESOURCE account code combinations should be valid. **Passed**

**CHK-FUNDxGOAL - (Warning)** - All FUND and GOAL account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-A - (Warning)** - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-B - (Fatal)** - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

**CHK-RESOURCExOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

Explanation: N/A

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-FUNCTIONxOBJECT - (Fatal)** - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

**INTERFD-IN-OUT - (Fatal)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**LCFF-TRANSFER - (Fatal)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

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

**INTRA-FD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

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

**CONTRIB-UNREST-REV - (Fatal)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

**CONTRIB-RESTR-REV - (Fatal)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

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

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

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

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

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

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

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

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

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**OBJ-POSITIVE - (Warning)** - All applicable objects should have a positive balance by resource, by fund. **Passed**

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

**EXP-POSITIVE - (Warning)** - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

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

## **SUPPLEMENTAL CHECKS**

**CB-BUDGET-CERTIFY - (Fatal)** - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

**CB-BALANCE-ABOVE-MIN - (Warning)** - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

**CS-EXPLANATIONS - (Fatal)** - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

**CS-YES-NO - (Fatal)** - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

## **EXPORT VALIDATION CHECKS**

**FORM01-PROVIDE - (Fatal)** - Form 01 (Form 01I) must be opened and saved. **Passed**

<b>BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.</b>	<b><u>Passed</u></b>
<b>WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.</b>	<b><u>Passed</u></b>
<b>ADA-PROVIDE - (Fatal) - Average Daily Attendance data Form A must be provided.</b>	<b><u>Passed</u></b>
<b>CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.</b>	<b><u>Passed</u></b>
<b>MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)</b>	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.</b>	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.</b>	<b><u>Passed</u></b>
<b>CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.</b>	<b><u>Passed</u></b>
<b>VERSION-CHECK - (Warning) - All versions are current.</b>	<b><u>Passed</u></b>