



MANTECA UNIFIED SCHOOL DISTRICT

2022-2023 BUDGET

PRESENTED TO THE BOARD OF TRUSTEES
JUNE 6, 2022



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SECTION 1

FINANCIAL RESULTS & ANALYSIS

SCHOOL DISTRICT BUDGET CERTIFICATION

WORKERS' COMPENSATION CERTIFICATION

SUMMARY PAGE

TOTAL REVENUE AND EXPENDITURE SUMMARY

SUMMARY – ALL FUNDS

BUDGET OUTLINE

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:

Place: Manteca Unified
School District

Place: Manteca High
School - Gym

Date: June 02, 2022

Date: June 06, 2022

Time: 03:30 PM

Adoption
Date: June 14, 2022

Signed: _____

Clerk/Secretary of
the Governing
Board

(Original signature
required)

Contact person for additional information on the budget reports:

Name: Clark Burke

Telephone: (209) 858-0729

Title: Superintendent

E-mail: cburke@musd.net

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 | |
| SUPPLEMENTAL INFORMATION | | | No | Yes |
| S1 | Contingent Liabilities | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing 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 |
| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
| 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? | X | |
| | | • If yes, do benefits continue beyond age 65? | X | |
| | | • If yes, are benefits funded by pay-as-you-go? | X | |
| 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 14, 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 |
| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
| 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 | |
| ADDITIONAL FISCAL INDICATORS (continued) | | | No | Yes |
| 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 |

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

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

Signed

Date of
Meeting:

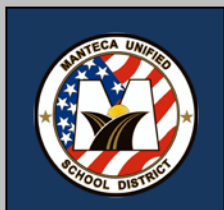
Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

| | |
|------------|--------------------|
| Name: | Clark Burke, Ed.D. |
| Title: | Superintendent |
| Telephone: | (209) 858-0729 |
| E-mail: | cburke@musd.net |

Manteca Unified School District 2022-2023 Budget Report



School Board

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Superintendent

Roger Goatcher,
Deputy Superintendent

Victoria Brunn,
Chief Business and
Information Officer

Jenni Andrews,
Exec. Director, Elementary
Education

Clara Schmiedt,
Exec. Director, Secondary
Education

Vision

Every student works to
achieve grade level standards,
feels safe and is supported to
realize individual success.

Mission Statement

Through smart actions and
decisions, MUSD will work
together using meaningful,
measurable and aligned data
for all students to achieve
mastery of grade level
standards in all subjects based
on their unique educational
pathway in a safe environment
inclusive of design and
security climate.

Visit Us At:

www.mantecausd.net

Executive Summary

The 2022-23 Budget Report for the Manteca Unified School District (MUSD) has been prepared and is being submitted to the Board of Trustees for consideration of adoption prior to submission to the San Joaquin County Office of Education by June 15, 2022. The attached budget documents demonstrate that the District will maintain reserve balances at or above the 3% minimum state standard requirement necessary for positive certification while preserving a balanced budget for the current and subsequent two years.

On May 13, 2022, Governor Newsom presented the May revision for the 2022-23 state budget proposal. Working with a projected \$19.5 billion surplus, the May revision includes a 6.56% cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as other state categorical programs. A one-time discretionary allocation to school districts has been suggested but will require concurrence and approval from the state legislature prior to including the funding in the District budget.

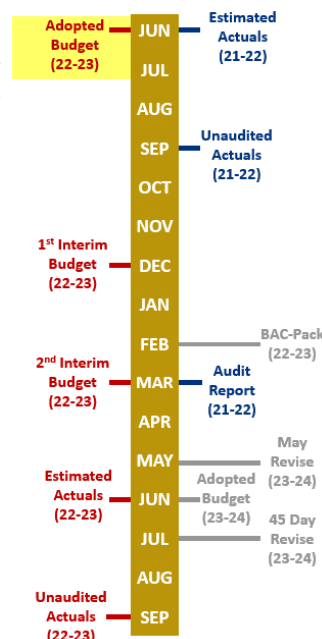
Next school year, the District will begin implementing the new state Universal Transitional Kindergarten (UTK) program designed to provide more eligible four-year-olds with access to classroom education. MUSD will be phasing in the UTK program over a four year period, starting with adding classes next year at six elementary sites. Each class will employ a specially credentialed certificated teacher and a paraprofessional. The estimated cost for staff and supplies has been included based on the budget presented by Governor Newsom. We anticipate costs will increase as students in UTK enroll throughout the school year.

The LCFF state aid payments estimated in the Multi-Year Projection (MYP) presented in the report were developed using COLA at 6.56% for 2022-23, 5.38% for 2023-24, and 4.02% for 2024-25 based on the Governor's 2022-23 May revise budget proposal. The corresponding 85% of the funded COLA percentage increases to salaries and benefits (or 5.58%, 4.57% and 3.42%) according to the District's negotiated labor agreements have also been included.

As the 2022-23 Budget Report shows with the positive certification and positive cash flow analysis, the District through careful, strategic planning continues to advance the District Vision: *Every student works to achieve grade level standards, feels safe and is supported to realize individual success.*

2022-23 Budget Funding Factors & More

- COLA (Projected): 6.56%
- Unduplicated as percent of enrollment: 65.0%
- Supplemental & Concentration Grant Funding: \$43.8M
- Education Protection Act: \$60.3M
- ADA used for LCFF (Funded): 23,231.35
- Projected P-2 ADA: 22,942.11 (not including County Program ADA)
- Projected Enrollment: 24,616
- Ratio of ADA to Enrollment: 93.2%
- Three percent (3%) reserve for Economic Uncertainties: \$11.3M
- Cash Reserves, 75% of one month's cash flow: \$20M





**Chart 1 -
Total Expenditures**

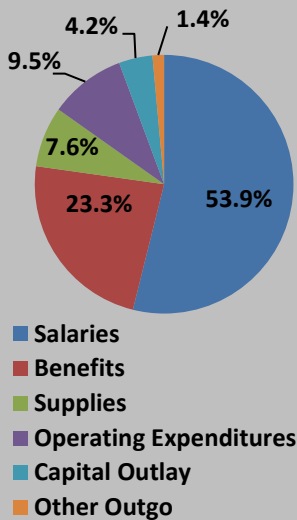


Chart 2 - Staffing Costs

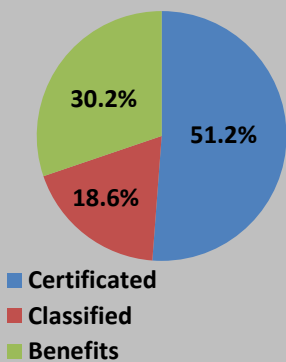
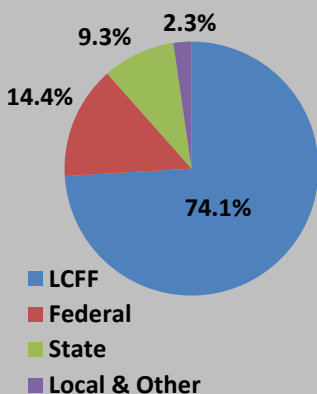
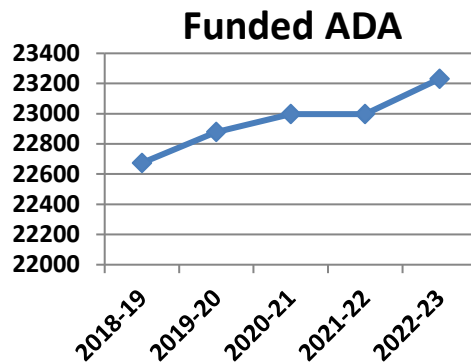


Chart 3 - Revenue



Enrollment and Attendance

The 2022-23 Budget includes LCFF funding based on the projected enrollment for next year and the greater of the estimated 2022-23 or actual 2021-22 P2 ADA (average ADA over the first eight months of the school year). The 2022-23 projected enrollment is 24,616 pupils which is an increase of 462 from the prior year and was based on the Human Resources Department's classroom staffing analysis completed in February 2022, as well as projections for growth outlined in a recent Davis Demographics study report. Using a three-year average ratio of ADA to enrollment of 93.2%, District ADA was estimated to be 22,942.11 which combined with 289.24 for District students in County operated programs, resulted in a funded ADA estimate of 23,231.35 that was used in the LCFF calculation. The following graph shows the K-12 funded ADA over the last five years including the 2022-23 projection:



Expenditures

Refer to Charts 1 and 2. Budgeted expenditures for the District's General Fund for 2022-23 total \$377.3M; an increase of \$64.8M from the 2021-22 Estimated Actuals. Staffing costs average about 77.3% of the budget for a total of \$291.4M which is less than the usual 80% to 85% experienced by the District as a result of the budgeted expenditures including large amounts of one-time pandemic relief funds to purchase supplies, additional services, and capital expenditures. The 2022-23 Budget includes **certificated salaries** of \$149.2M and **classified salaries** of \$54.2M; an increase of \$30.4M over the amount estimated for 2021-22 primarily due to a projected COLA of 5.58%, increased staffing for enrollment growth and implementation of the UTK program, a one-time \$5K employee stipend, as well as re-budgeting of vacant positions. One-time pandemic funds will be utilized to cover approximately \$20.9M of these salary costs related to continuing the Online Academy that was established in the 2020-21 school year to provide a distance learning option during the pandemic, the one-time stipend previously mentioned, and various positions added to address student emotional health needs. **Employee benefits** increased by \$15M consistent with the salary increase noted above and large projected increases in retirement rates (2.18% Certificated and 2.46% Classified). **Supplies, equipment, and services** increased as a result of sites and departments developing student centered needs-based budgets as part of the strategic planning process, and one-time pandemic funding spending plans. **Supplemental and concentration** funds used to increase and

2022-2023 Positions (FTE) (all funds)

| | 2022-2023 FTE Adopted Budget | 2021-2022 FTE Estimated Actuals |
|---|---------------------------------------|--|
| Certificated | 1,360.5 | 1,331.2 |
| Classified | 898.3 | 892.8 |
| SSA's | 121.4 | 101.1 |
| Classified Supervisory & Administrators | 47 | 45 |
| Certificated Administrators | 90 | 87 |
| Total | 2,517.2 | 2,457.1 |

includes vacancies

improve services for unduplicated pupils (English Learners, foster youth, socio-disadvantaged) are budgeted at \$43.8M and included in the Local Control and Accountability Plan (LCAP). Additional details of the changes to budgeted expenditures are included in the budget assumption workbook by object classification.

Revenue

Refer to Chart 3. The District's overall budgeted revenue for 2022-23 is projected to increase by \$38.7M from 2021-22 Estimated Actuals for a combined revenue total of \$365M. **LCFF** [state aid, local property taxes, and Education Protection Act (EPA)], is the biggest source of revenue the District receives at \$270.3M, or 74.1%. **Federal** revenue is projected to increase by \$22.7M as a result of the final planned expenditures of the ESSER III pandemic funding. **State** and **Local** revenues are projected to decrease by \$.5M and \$1.9M, respectively, primarily related to removing prior year carryover and actual one-time revenues received in 2021-22; budget revisions moving forward will included budget adjustments for new carryover revenues and as one-time revenues are received throughout the year. Additional details of the changes to budgeted revenues can be found in the budget assumption workbook by object classification.

Ending Balance

The General Fund's projected ending balance for 2022-2023 is \$33.2M. The majority of the fund balance is assigned or restricted; these are amounts that have been designated for a specific future purpose by the Board of Trustees. The components of the ending balance are as follow:

- Revolving Cash, Stores & Prepaids: \$539.4K
- Restricted Balances: \$11.7M
- Standard Deviation (200 ADA): \$2M
- Facility Upgrades/Def Maintenance: \$3.9M
- Instructional Materials (Lottery): \$2.7M
- Site One-Time Unrestricted Carryover: \$1M
- Reserve for Economic Uncertainty: \$11.3M
- Unassigned/Unappropriated: \$48K

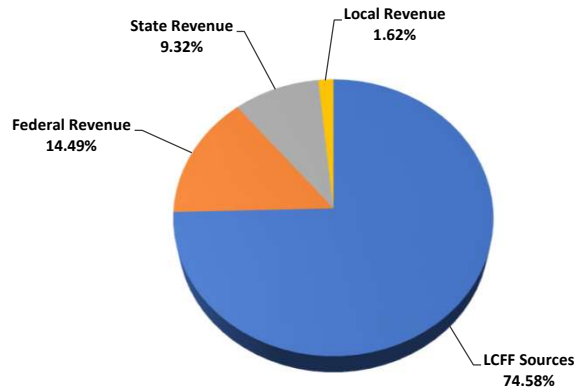
2022-2023 General Fund Budget

Total Revenue Summary

(as % of Total Revenue)

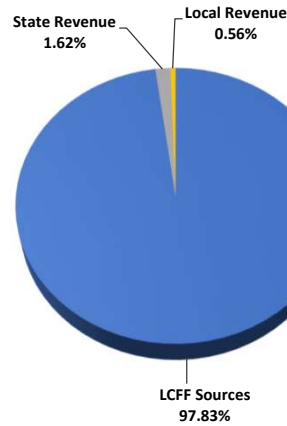
COMBINED

| Revenue by Object: | Amount |
|--------------------------------|----------------------|
| LCFF Sources | 270,313,948 |
| Federal Revenue | 52,514,970 |
| State Revenue | 33,774,503 |
| Local Revenue | 5,864,260 |
| Total Revenue | \$362,467,681 |
| Transfer In & Other | \$2,520,000 |
| Total Resources | \$364,987,681 |



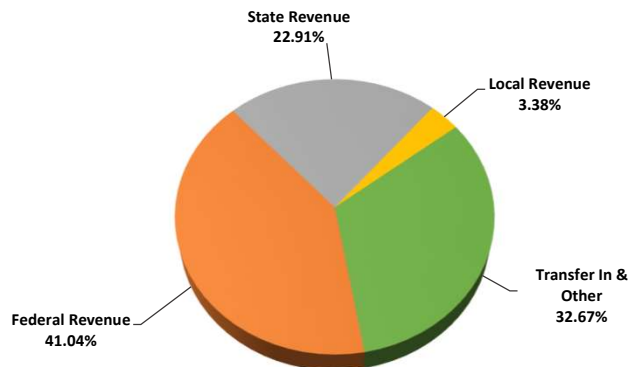
UNRESTRICTED

| Revenue by Object: | Amount |
|--------------------------------|----------------------|
| LCFF Sources | 270,313,948 |
| Federal Revenue | 0 |
| State Revenue | 4,466,000 |
| Local Revenue | 1,539,522 |
| Total Revenue | \$276,319,470 |
| Transfer In & Other | -\$39,282,502 |
| Total Resources | \$237,036,968 |



RESTRICTED

| Revenue by Object: | Amount |
|--------------------------------|----------------------|
| LCFF Sources | 0 |
| Federal Revenue | 52,514,970 |
| State Revenue | 29,308,503 |
| Local Revenue | 4,324,738 |
| Total Revenue | \$86,148,211 |
| Transfer In & Other | \$41,802,502 |
| Total Resources | \$127,950,713 |



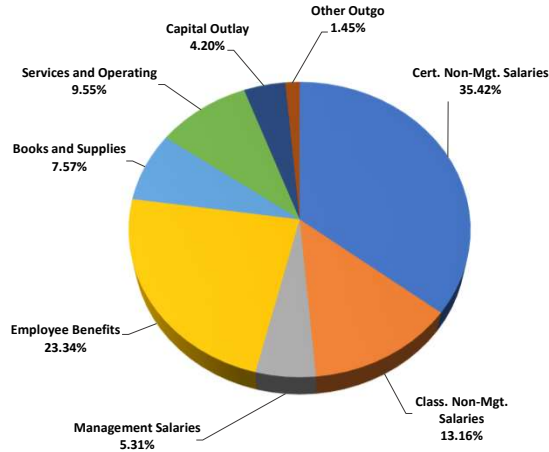
2022-2023 General Fund Budget

Total Expenditure Summary

(as % of Total Expenditures)

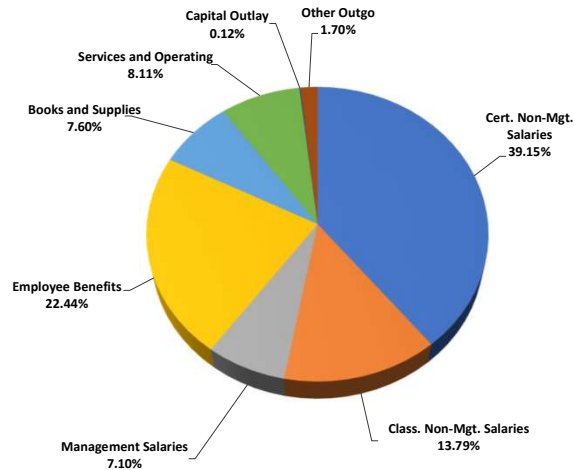
COMBINED

| Expenditure by Object: | Amount |
|---------------------------------|----------------------|
| Cert. Non-Mgt. Salaries | 133,642,530 |
| Class. Non-Mgt. Salaries | 49,673,122 |
| Management Salaries | 20,032,486 |
| Employee Benefits | 88,069,482 |
| Books and Supplies | 28,565,571 |
| Services and Operating | 36,024,352 |
| Capital Outlay | 15,861,691 |
| Other Outgo | 5,466,932 |
| Total Expenditure | \$377,336,166 |
| Transfer Out & Other | \$0 |
| Total Uses | \$377,336,166 |



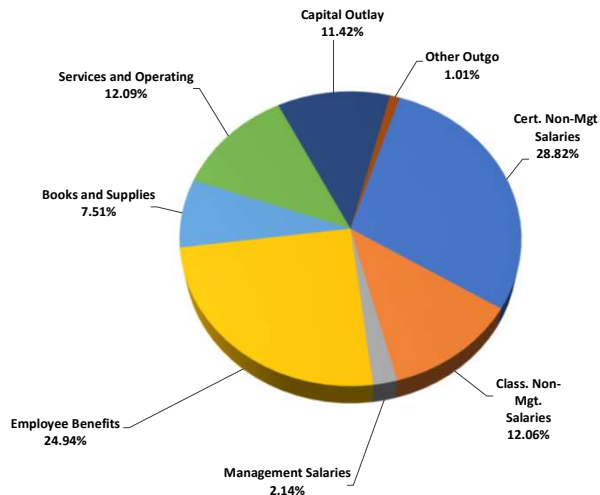
UNRESTRICTED

| Expenditure by Object: | Amount |
|---------------------------------|----------------------|
| Cert. Non-Mgt. Salaries | 94,359,794 |
| Class. Non-Mgt. Salaries | 33,236,487 |
| Management Salaries | 17,113,042 |
| Employee Benefits | 54,085,332 |
| Books and Supplies | 18,324,614 |
| Services and Operating | 19,543,354 |
| Capital Outlay | 291,360 |
| Other Outgo | 4,093,646 |
| Total Expenditure | \$241,047,629 |
| Transfer Out & Other | \$0 |
| Total Uses | \$241,047,629 |



RESTRICTED

| Expenditure by Object: | Amount |
|---------------------------------|----------------------|
| Cert. Non-Mgt. Salaries | 39,282,736 |
| Class. Non-Mgt. Salaries | 16,436,635 |
| Management Salaries | 2,919,444 |
| Employee Benefits | 33,984,150 |
| Books and Supplies | 10,240,957 |
| Services and Operating | 16,480,998 |
| Capital Outlay | 15,570,331 |
| Other Outgo | 1,373,286 |
| Total Expenditure | \$136,288,537 |
| Transfer Out & Other | \$0 |
| Total Uses | \$136,288,537 |



Manteca Unified School District
Summary - All Funds
2022-2023 Budget

| Fund | Fund Description | Beginning Balance | Budgeted Revenue | Budgeted Expenses | Projected Ending Balance |
|--------------|---|------------------------------|-----------------------------|------------------------------|---|
| 01 | General Fund | 45,571,559 | 364,987,681 | (377,336,166) | 33,223,074 |
| 08 | Student Activity Fund | 1,005,199 | - | (41,099) | 964,100 |
| 11 | Adult Education Fund | 617,685 | 1,828,671 | (2,164,048) | 282,308 |
| 12 | Child Development Fund | 276,544 | 1,744,799 | (1,744,799) | 276,544 |
| 13 | Cafeteria Special Reserve Fund | 10,804,359 | 14,601,187 | (14,601,187) | 10,804,359 |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | 42,701,311 | 88,874 | - | 42,790,185 |
| 20 | Special Reserve Fund for Postemployment Benefits | 4,251,494 | 13,311 | (2,000,000) | 2,264,805 |
| 21 | Building Fund | 110,524,590 | 1,659,521 | (30,341,186) | 81,842,925 |
| 25 | Capital Facilities Fund (Developer Fees) | 39,482,406 | 6,438,472 | (8,111,973) | 37,808,905 |
| 35 | County School Facilities Fund | 208,162 | 68,350 | (125,817) | 150,695 |
| 40 | Special Reserve Fund for Capital Outlay Projects | 60,436,559 | 124,283 | (9,396,050) | 51,164,792 |
| 49 | Capital Project Fund for Blended Component Units | 40,042,014 | 9,584,743 | (12,933,116) | 36,693,641 |
| 51 | Building Interest & Redemption | 33,852,008 | 18,256,297 | (21,949,188) | 30,159,117 |
| 52 | Debt Service Blended Component Fund | 2,080,290 | 3,575,746 | (3,764,050) | 1,891,986 |
| 63 | Other Enterprise (Farm/CWA) | 250,104 | 60,000 | (45,500) | 264,604 |
| 67 | Self Insurance Fund (Risk Management) | - | 546,133 | (546,133) | - |
| 71 | Retiree Benefit Fund | 18,501,607 | 500,000 | (72,700) | 18,928,907 |
| 73 | Foundation Trust Fund (Hughes) | 761 | - | - | 761 |
| Total | | 410,606,652 | 424,078,068 | (485,173,012) | 349,511,708 |

MANTECA UNIFIED SCHOOL DISTRICT

2022-23 Budget

June 14, 2022 (Adoption)

GENERAL FUND 01

I. ESTIMATES

Total

| | |
|--|---------------------|
| <i>Actual Beginning Balance, July 1, 2021</i> | \$31,809,581 |
| A. Estimated Beginning Balance, July 1, 2022 | \$45,571,559 |
| B. 2022-23 Estimated Revenue | \$364,987,681 |
| C. 2022-23 Estimated Expenditures | -\$377,336,166 |
| D. Estimated Ending Balance, June 30, 2023 | <u>\$33,223,074</u> |
| E. Components of Ending Fund Balance: | |
| 1. Revolving Cash Fund | \$15,005 |
| 2. Stores & Prepaids - (Estimate) | \$524,366 |
| 3. Designated for Economic Uncertainties (3%) | \$11,320,085 |
| 4. Estimated Restricted Carryover | \$11,770,386 |
| 5. Reserve-Standard Deviation (200 ADA) | \$2,000,000 |
| 6. Reserve-Facility Upgrades/Deferred Maintenance Projects | \$3,890,000 |
| 7. Reserve-Instructional Materials (Lottery) | \$2,661,631 |
| 8. Reserve-Site One-Time Carryover | \$993,935 |
| 9. Unassigned/Unappropriated | \$47,666 |
| | <u>\$33,223,074</u> |

II. REVENUE/EXPENSES

REVENUE LIMIT

| | |
|---|---------------|
| A. 2021-22 Local Control Funding Formula (LCFF) Entitlement | \$247,675,541 |
| 3.84% COLA | |
| 66.49% Unduplicated Percent | |
| B. 2022-23 Local Control Funding Formula (LCFF) Entitlement | \$270,313,948 |
| 6.56% COLA | |
| 65.00% Unduplicated Percent | |

Calculation below C - G:

| | | |
|---|-----------------|-----------|
| C. 2022-23 LCFF ADA | | |
| <i>Greater of current or prior year ADA</i> | | |
| Grades K-3 | 6,774.25 | |
| Grades 4-6 | 5,168.97 | |
| Grades 7-8 | 3,486.54 | |
| Grades 9-12 | <u>7,801.59</u> | |
| Total LCFF ADA | | 23,231.35 |

| | | |
|---|---------------------|-----------------------------|
| D. LCFF Base Target Funding | | |
| Grades K-3 | \$64,497,634 | |
| Grades 4-6 | \$45,249,163 | |
| Grades 7-8 | \$31,424,185 | |
| Grades 9-12 | <u>\$83,609,639</u> | |
| Total Base Target Funding | | \$224,780,622 |
| E. Supplemental Funding | | |
| Grades K-3 | \$8,384,692 | |
| Grades 4-6 | \$5,882,391 | |
| Grades 7-8 | \$4,085,144 | |
| Grades 9-12 | <u>\$10,869,253</u> | |
| Total Supplemental Funding | | \$29,221,480 |
| F. Concentration Funding | | |
| Grades K-3 | \$4,192,346 | |
| Grades 4-6 | \$2,941,196 | |
| Grades 7-8 | \$2,042,572 | |
| Grades 9-12 | <u>\$5,434,627</u> | |
| Total Concentration Funding | | \$14,610,741 |
| G. Targeted & Transportation Instructional Improvement | | <u>\$1,701,105</u> |
| Total LCFF Target | | <u><u>\$270,313,948</u></u> |
| H. Current year estimated Supplemental & Concentration Grant Funding is \$43,832,221; and Minimum Proportionality Percentage (MPP) is 19.50%. | | |
| I. Education Protection Account (Resource 1400) (Certificated Salaries/Benefits) | | \$60,276,708 |

J. Revenue by Object

| | Unrestricted | Restricted | Total Revenue |
|----------------------------|-----------------------------|-----------------------------|-----------------------------|
| 1. LCFF Sources | \$270,313,948 | \$0 | \$270,313,948 |
| 2. Federal Revenue | \$0 | \$52,514,970 | \$52,514,970 |
| 3. Other State Revenue | \$4,466,000 | \$29,308,503 | \$33,774,503 |
| 4. Other Local Revenues | \$1,539,522 | \$4,324,738 | \$5,864,260 |
| 5. Transfers In | <u>\$2,520,000</u> | <u>\$0</u> | <u>\$2,520,000</u> |
| Total Before Contributions | \$278,839,470 | \$86,148,211 | \$364,987,681 |
| Contributions | <u>-\$41,802,502</u> | <u>\$41,802,502</u> | <u>\$0</u> |
| Total Revenue | <u>\$237,036,968</u> | <u>\$127,950,713</u> | <u>\$364,987,681</u> |

K. Expenses by Object

| | Unrestricted | Restricted | Total Expenses |
|---|-----------------------------|-----------------------------|-----------------------------|
| 1. 1000 - Certificated Salaries | \$107,976,192 | \$41,205,629 | \$149,181,821 |
| 2. 2000 - Classified Salaries | \$36,733,131 | \$17,433,186 | \$54,166,317 |
| 3. 3000 - Fringe Benefits | \$54,085,332 | \$33,984,150 | \$88,069,482 |
| 4. 4000 - Materials & Supplies | \$18,324,614 | \$10,240,957 | \$28,565,571 |
| 5. 5000 - Other Services & Operating Expenses | \$19,543,354 | \$16,480,998 | \$36,024,352 |
| 6. 6000 - Equipment/Capital Outlay | \$291,360 | \$15,570,331 | \$15,861,691 |
| 7. 7000 - Other Outgo & Transfers Out | \$4,093,646 | \$1,373,286 | \$5,466,932 |
| Total | <u>\$241,047,629</u> | <u>\$136,288,537</u> | <u>\$377,336,166</u> |

GENERAL FUND BUDGETED EXPENSES HISTORICAL TREND

| | | <u>Increase/Decrease</u> | |
|-----------|---------------|--------------------------|---------|
| 1998 - 99 | \$79,374,030 | 15.11 % | Adopted |
| 1999 - 00 | \$89,446,793 | 12.69% | Adopted |
| 2000 - 01 | \$104,604,427 | 16.95% | Adopted |
| 2001 - 02 | \$120,652,716 | 15.34% | Adopted |
| 2002 - 03 | \$122,965,956 | 1.92% | Adopted |
| 2003 - 04 | \$133,213,601 | 8.33% | Adopted |
| 2004 - 05 | \$138,538,094 | 4.00% | Adopted |
| 2005 - 06 | \$153,921,690 | 11.10% | Adopted |
| 2006 - 07 | \$164,350,989 | 6.78% | Adopted |
| 2007 - 08 | \$172,749,742 | 5.11% | Adopted |
| 2008 - 09 | \$174,741,494 | 1.15% | Adopted |
| 2009 - 10 | \$154,169,744 | -11.77% | Adopted |
| 2010 - 11 | \$153,573,710 | -0.39% | Adopted |
| 2011 - 12 | \$159,477,742 | 3.84% | Adopted |
| 2012 - 13 | \$159,866,949 | 0.24% | Adopted |
| 2013 - 14 | \$170,508,804 | 6.66% | Adopted |
| 2014 - 15 | \$197,545,438 | 15.86% | Adopted |
| 2015 - 16 | \$211,116,703 | 6.87% | Adopted |
| 2016 - 17 | \$234,544,871 | 11.10% | Adopted |
| 2017 - 18 | \$254,261,794 | 8.41% | Adopted |
| 2018 - 19 | \$276,695,657 | 8.82% | Adopted |
| 2019 - 20 | \$267,835,430 | -3.20% | Adopted |
| 2020 - 21 | \$256,345,868 | -4.29% | Adopted |
| 2021 - 22 | \$305,720,166 | 19.26% | Adopted |
| 2022- 23 | \$377,336,166 | 23.43% | Adopted |

III. AVERAGE DAILY ATTENDANCE (ADA)

| | <i>PROJECTED</i> | | Change |
|---|------------------------|------------------------|---------------|
| | P-2 2020-21 | P-2 2022-23 | |
| K-12 | | | |
| Grades TK-3 | 6,098.10 | 6,674.98 | 576.88 |
| Grades 4-6 | 4,775.86 | 5,130.66 | 354.80 |
| Grades 7-8 | 3,235.37 | 2,456.79 | -778.58 |
| Grades 9-12 | 7,249.11 | 7,662.34 | 413.23 |
| Sub-total Grades K-12 ADA | 21,358.44 | 21,924.77 | 566.33 |
| NPS, CDS, and COE Operated | | | |
| Grades K-3 | 99.27 | 99.27 | 0.00 |
| Grades 4-6 | 38.31 | 38.31 | 0.00 |
| Grades 7-8 | 29.75 | 29.75 | 0.00 |
| Grades 9-12 | 139.25 | 139.25 | 0.00 |
| Sub-total NPS, CDS, And COE Operated ADA | 306.58 | 306.58 | 0.00 |
| GRAND TOTAL ADA: | 21,665.02 | 22,231.35 | 566.33 |

**MANTECA UNIFIED SCHOOL DISTRICT
PROJECTED P-2 COMPARISON REPORT
Average Daily Attendance
K-12**

| <u>Year</u> | <u>ADA Total</u> | <u>Difference</u> |
|-------------|------------------|-------------------|
| 1984-85 | 10,160.00 | |
| 1985-86 | 10,717.00 | 557 |
| 1986-87 | 11,084.00 | 367 |
| 1987-88 | 11,350.00 | 266 |
| 1988-89 | 12,049.00 | 699 |
| 1989-90 | 12,634.00 | 585 |
| 1990-91 | 12,865.00 | 231 |
| 1991-92 | 13,255.00 | 390 |
| 1992-93 | 13,452.00 | 197 |
| 1993-94 | 13,792.00 | 340 |
| 1994-95 | 14,188.00 | 396 |
| 1995-96 | 14,723.00 | 535 |
| 1996-97 | 15,578.00 | 855 |
| 1997-98 | 15,890.00 | 312 |
| 1998-99 | 15,774.00 | -116 |
| 1999-00 | 16,547.00 | 773 |
| 2000-01 | 17,560.00 | 1,013 |
| 2001-02 | 18,805.00 | 1,245 |
| 2002-03 | 19,967.00 | 1,162 |
| 2003-04 | 21,429.00 | 1,462 |
| 2004-05 | 22,334.00 | 905 |
| 2005-06 | 22,571.00 | 237 |
| 2006-07 | 22,457.00 | -114 |
| 2007-08 | 22,373.00 | -84 |
| 2008-09 | 22,048.00 | -325 |
| 2009-10 | 22,014.00 | -34 |
| 2010-11 | 22,309.26 | 295 |
| 2011-12 | 22,224.03 | -85 |
| 2012-13 | 22,120.06 | -104 |
| 2013-14 | 21,876.73 | -243 |
| 2014-15 | 21,968.54 | 92 |
| 2015-16 | 21,945.80 | -23 |
| 2016-17 | 22,104.40 | 159 |
| 2017-18 | 22,420.77 | 316 |
| 2018-19 | 22,318.03 | -103 |
| 2019-20 | 22,567.99 | 147 |
| 2020-21 | 22,717.99 | 150 |
| 2021-22 | 22,762.52 | 45 |
| 2022-23 | 21,358.44 | -1,404 |

Does not include County Supplement

Enrollment Projections by Site - Projected February, 2022

(per staffing sheet)

| Elementary Sites | Total | |
|---|--------------|---------------|
| August Knodt | 669 | |
| Brock Elliott | 719 | |
| French Camp | 558 | |
| George Komure | 756 | |
| George McParland | 1,132 | |
| Golden West | 491 | |
| Great Valley | 844 | |
| Joseph Widmer | 727 | |
| Joshua Cowell | 661 | |
| Lathrop | 824 | |
| Lincoln | 583 | |
| Mossdale | 1,023 | |
| Neil Hafley | 710 | |
| New Haven | 446 | |
| Nile Garden | 962 | |
| Sequoia | 794 | |
| Shasta | 839 | |
| Stella Brockman | 697 | |
| Veritas | 957 | |
| Walter Woodward | 843 | |
| Manteca Online Academy | 335 | |
| Elementary Sites Total | | 15,570 |
| Secondary Sites | | |
| Calla | 145 * | |
| East Union | 1,658 | |
| Lathrop | 1,397 | |
| Manteca | 1,652 | |
| Sierra | 1,549 | |
| Weston Ranch | 1,134 | |
| New Vision | 99 * | |
| Secondary Sites Total | | 7,634 |
| Elementary and Secondary Sites Grand Total | | 23,204 |
| NPS | | 25 |
| SDC (Special Day Class) | | 1,187 |

* Counts are from October 2021

IV. EXPENDITURES

A. Certificated Staffing

1. All salaries are projected with appropriate step, class, and stipends as set forth in the collective bargaining agreement for certificated personnel. Subsequent fringe benefits percentages generated from the salaries are budgeted at the 2022-23 rates.
2. Certificated Staffing Increases
 - a. Elementary Teachers - 12 FTE
 - b. Secondary Teachers - 6 FTE
 - c. Secondary Teacher CTE - 1 FTE
 - d. Teacher - SDC Preschool - 2 FTE
 - e. Teacher - RSP - 1 FTE
 - f. Program Specialist - 1 FTE
 - g. Lead Program Specialist - (1) FTE
 - h. Behavioral Specialist - 2.2 FTE
 - i. School Nurse - 2.25 FTE
 - j. Teacher on Special Assignment - 4 FTE
 - k. JROTC - 2 FTE
3. Certificated Administrative Staffing Increases
 - a. Coordinator of Special Education - 1 FTE
 - b. Coordinator Certificated Admin - 4 FTE
 - c. Director of Community Outreach - (1) FTE
 - d. Chief Business Officer - (1) FTE
 - e. Chief Business & Information Officer - 1 FTE

B. Classified Staffing

1. All salaries are projected with appropriate step, class, and stipends as set forth in the collective bargaining agreement for classified personnel. Subsequent fringe benefits percentages generated from the salaries are budgeted at the 2022-23 rates.
2. Classified Staffing Increases
 - a. Clerical Assistant - (1) FTE
 - b. Clerical Assistant School Term - (.7) FTE
 - c. Outreach Assistant - 1.375 FTE
 - d. Campus Monitor - 2.2 FTE
 - e. Technology Support Spec I - 1 FTE
 - f. Technology Support Spec II - (1) FTE
 - g. Procedure Nurse - (1.5) FTE
 - h. Behavior Specialist - 5 FTE
 - i. Behavior Support Program Assist - 3.725 FTE
 - j. Paraprofessional UTK - 3.7 FTE
 - k. Coordinator Classified Admin - 1 FTE
 - l. Educational Occupational Therapist - 1 FTE
 - m. SSA's - 21.2 FTE

C. Contributions

| | |
|--|----------------------------|
| 1. 9010-0701 Ag Incentive - Matching | \$50,206 |
| 2. 0620-0000 Deferred Maintenance | \$140,000 |
| 3. 0709-0000 (LCFF Supplemental/Concentration Grant) | \$43,832,222 |
| 4. 0723-0000 Transportation General - Home to School | \$7,147,846 |
| 5. 0724-0000 Special Education Transportation Therapy Miles Only | \$0 |
| 6. 0760-0000 Arts & Music Block Grant | \$160,000 |
| 7. 3310-0000 Special Ed. IDEA Basic Local Assistance, Part B, Sec. 611 | \$1,150,124 |
| 8. 3315-0000 Special Ed. IDEA Pre-School Grant, Part B, Sec. 619 | \$2,620,794 |
| 9. 5810-0000 JROTC | \$987,138 |
| 10. 6500-0000 Special Ed. - Designated Instructional Services | \$25,500,957 |
| 11. 6546-0000 Mental Health | \$909,152 |
| 12. 8150-0000 Maintenance | \$10,545,696 |
| | <u>\$93,044,135</u> |

D. LCFF base for sites: School sites developed needs-based amounts Program, Administration and Operations.

E. Categorical Programs not included in 2022-23 Budget:

| | |
|--|---------------------------|
| 0000-2400 IMC Reimbursements | Carryover Only in 2022-23 |
| 0000-3159 School Readiness | Carryover Only in 2022-23 |
| 0000-7092 ELPAC- Formerly:CA English Development Test | Carryover Only in 2022-23 |
| 0000-8053 Facility Use - Creative Child Care | Carryover Only in 2022-23 |
| 0005-3145 SMAA | Carryover Only in 2022-23 |
| 0005-3146 Health Services HS Physical Fees | Carryover Only in 2022-23 |
| 0005-3756 Nutrition Services-Club Cruiser | Carryover Only in 2022-23 |
| 0005-5575 Site Donation/Fundraising | Carryover Only in 2022-23 |
| 0005-5810 Stadium Field Clean-Up | Carryover Only in 2022-23 |
| 0005-7802 Surplus Sales | Carryover Only in 2022-23 |
| 0005-7808 Recycle Bottles & Cans | Carryover Only in 2022-23 |
| 0005-7809 Recycle-Clothing Bins | Carryover Only in 2022-23 |
| 0005-9110 Coke Revenue | Carryover Only in 2022-23 |
| 0005-9203 Vinyl Banner Printer | Carryover Only in 2022-23 |
| 0760-5575 Musical Instrument Donations | Carryover Only in 2022-23 |
| 6378 California Health Science Capacity Building Project | Carryover Only in 2022-23 |
| 6387 Career Technical Educational Incentive Grant | Carryover Only in 2022-23 |
| 6388 K-12 Strong Workforce Grant | Carryover Only in 2022-23 |
| 7311-0000 Classified Employee Professional Development Block Grant | Carryover Only in 2022-23 |
| 7370-7370 Specialized Secondary Programs | Carryover Only in 2022-23 |
| 7510-0000 Low Performing Student Block Grant | Carryover Only in 2022-23 |
| 9010-0109 Logic/Going Green | Carryover Only in 2022-23 |
| 9010-0229 CTE Donation | Carryover Only in 2022-23 |
| 9010-0232 Substance Abuse Prevention | Carryover Only in 2022-23 |
| 9010-0249 AP/IB Test Fee Program | Carryover Only in 2022-23 |
| 9010-0254 Advanced Placement Testing | Carryover Only in 2022-23 |
| 9010-0257 H.S. Schiffman Donation | Carryover Only in 2022-23 |
| 9010-0258 H.S. Theatre Program | Carryover Only in 2022-23 |
| 9010-0290 CTE Grant Expansion | Carryover Only in 2022-23 |

| | |
|---|---------------------------|
| 9010-0292 be.tech-farm2fork | Carryover Only in 2022-23 |
| 9010-0295 MHS Frank Jury Ag Scholarship | Carryover Only in 2022-23 |
| 9010-0296 MHS Paul Dawson Scholarship | Carryover Only in 2022-23 |
| 9010-0297 MHS Dr. Earl Klapstein Scholarship | Carryover Only in 2022-23 |
| 9010-0299 NV-FHA Hero | Carryover Only in 2022-23 |
| 9010-0301 MHS Mick Founts Scholarship | Carryover Only in 2022-23 |
| 9010-0320 H.S. Floral Re-Sale | Carryover Only in 2022-23 |
| 9010-0321 H.S. Poster Printer | Carryover Only in 2022-23 |
| 9010-0326 Respect The Shield | Carryover Only in 2022-23 |
| 9010-0351 Maryanne Pangburn-Wallace Scholarship | Carryover Only in 2022-23 |
| 9010-0352 SHS Staff Scholarship | Carryover Only in 2022-23 |
| 9010-037x Ed Tech Voucher Program | Carryover Only in 2022-23 |
| 9010-0800 Cal-HOSA Mental Health Project | Carryover Only in 2022-23 |
| 9010-0811 Ceramics After School Grant | Carryover Only in 2022-23 |
| 9010-0830 Career & College Clubs Grant | Carryover Only in 2022-23 |
| 9010-0850 Lt Grant Award - STEAM | Carryover Only in 2022-23 |
| 9010-0851 Lowes Gives Foundation - STEAM | Carryover Only in 2022-23 |
| 9010-3100 Get Focused Stay Focused | Carryover Only in 2022-23 |
| 9010-3142 Soroptimist | Carryover Only in 2022-23 |
| 9010-3143 Every 15 Minutes (E-15) | Carryover Only in 2022-23 |
| 9010-3170 Making Sense of Science | Carryover Only in 2022-23 |
| 9010-3760 Jeff Gonzales Scholarship | Carryover Only in 2022-23 |
| 9010-4702 Miscellaneous Scholarship | Carryover Only in 2022-23 |
| 9010-5569 Health Science Donations | Carryover Only in 2022-23 |
| 9010-5570 Library Donations | Carryover Only in 2022-23 |
| 9010-5572 Ag Fair Donations | Carryover Only in 2022-23 |
| 9010-5573 Culinary Arts Donation/Fundraising | Carryover Only in 2022-23 |
| 9010-5577 F.C.A Donation/Fundraising | Carryover Only in 2022-23 |
| 9010-5580 Health Services-Homeless/Needy Children | Carryover Only in 2022-23 |
| 9010-5655 PG&E Bright Ideas | Carryover Only in 2022-23 |
| 9010-5655 PG&E Bright Ideas Grant | Carryover Only in 2022-23 |
| 9010-5660 Raymus Foundation | Carryover Only in 2022-23 |
| 9010-5662 Raymus Foundation - Football | Carryover Only in 2022-23 |
| 9010-5663 Raymus Foundation - Link Crew | Carryover Only in 2022-23 |
| 9010-6156 Donations - Law Enforcement | Carryover Only in 2022-23 |
| 9010-9105 Fair Scholarship | Carryover Only in 2022-23 |
| 9010-9108 Coke Scholarship | Carryover Only in 2022-23 |
| 9018-0000 Raymus Foundation-Future Teachers | Carryover Only in 2022-23 |
| 9024-0000 Making Sense of Science-Earth | Carryover Only in 2022-23 |
| 9030-0108 Logic/EEI Curriculum | Carryover Only in 2022-23 |
| 9030-0109 Logic Going Green | Carryover Only in 2022-23 |
| 12-6130 Child Care & Development Reserve Account | Carryover Only in 2022-23 |
| 13-5310-3755 Nutrition Education Coke | Carryover Only in 2022-23 |
| 13-9010-0000 Nutrition Education, Misc. Award | Carryover Only in 2022-23 |

F. Operating Expenditures:

Following is an itemization of specific expenditures:

| | Proposed Budget |
|--|--------------------|
| 1. Gasoline/Fuel (Object 4382) | \$587,434 |
| 2. Utilities (Gas/Heating Oil/Electricity) (Object 5520) | \$3,500,000 |
| 3. Sewage/Water (Object 5510) | \$1,168,000 |
| 4. Telephone/Data Lines/Cell Phones/Internet (Obj 5940-5944) | \$364,081 |
| 5. Other Insurance (Object 5450) | \$2,064,473 |
| 6. Legal Expense (Object 5810) | \$655,000 |
| 7. Shipping Service/Postage (Objects 5920, 5930) | \$125,000 |
| 8. Auditor Costs (Object 5820) | \$115,000 |
| 9. Disposal Services (Object 5570) | \$300,000 |
| | <u>\$8,878,988</u> |

G. Data Processing JPA (Object 5891) \$893,797

H. General Fund 01 Interfund Transfers:

| | |
|--|-------------------|
| 1. Special Reserve for Postemployment Benefits Fund 20 | \$0 |
| 2. To Cafeteria Fund 13 (5450-3743) | \$0 |
| Total Transfers | <u><u>\$0</u></u> |

I. Fringe Benefits - Special Reserve for Postemployment Benefits Fund 20

1. An assessment on all salaries of employees with health benefits is charged to all funds. The assessment is based on OPEB GASB 75 Rules and is prorated per the FTE of the employee.

J. Added Expenditures:

| | |
|--|---------------------------|
| 1. Maintenance/Grounds (Resource 8150, Function 8400) (Does not include salaries and benefits) | |
| a. Materials & Supplies (Object 4310) | \$385,000 |
| b. Non-Capitalized Equipment (Object 4400) | \$95,000 |
| c. Pest Control (Object 5515) | \$100,000 |
| d. Disposal Services (Object 5570) | \$15,000 |
| e. Laundry/Dry Cleaning (Object 5580) | \$0 |
| f. Rents, Leases, Repairs, Improvements (Object 5600) | \$105,000 |
| g. Equipment Rental/Lease (Object 5610) | \$20,000 |
| h. Equipment Repair (Object 5660) | \$55,000 |
| i. Vehicle Repair Labor (Object 5670) | \$0 |
| j. Other Services & Operating Expenses (Object 5800) | \$21,597 |
| k. Fingerprinting (Object 5844) | \$500 |
| l. Physical Examinations (Object 5846) | \$3,500 |
| m. Shipping Services (outgoing) (Object 5920) | \$1,000 |
| n. Equipment (Object 6400) | \$225,000 |
| | <u><u>\$1,026,597</u></u> |

| | |
|--|---------------------------|
| 2. Maintenance (Resource 8150) (Does not include salaries and benefits or Function 8400) | |
| a. Materials & Supplies (Object 4310) | \$906,033 |
| b. Gasoline/Fuel (4382) | \$0 |
| c. Non-Capitalized Equipment (Object 4400) | \$196,000 |
| d. Conference Expense (Object 5220) | \$10,000 |
| e. Workshops/Trainings (Object 5222) | \$0 |
| f. Disposal Services (Object 5570) | \$7,500 |
| g. Laundry/Dry Cleaning (Object 5580) | \$0 |
| h. Rents, Leases, Repairs, Improvements (Object 5600) | \$366,265 |
| i. Equipment/Rental Lease (Object 5610) | \$10,000 |
| j. Equipment Repair (Object 5660) | \$156,500 |
| k. Vehicle Repair Labor (Object 5670) | \$0 |
| l. Building Repairs (Object 5680) | \$48,000 |
| m. Other Services & Operating Expenditures (Object 5800) | \$117,878 |
| n. Fingerprinting/Physical Examinations (Objects 5844, 5846) | \$3,000 |
| o. Shipping Service (outgoing)(Object 5920) | \$1,000 |
| p. Cellular Phones (Object 5943) | \$7,500 |
| q. Land Improvements (Object 6170) | \$175,000 |
| r. Equipment (Object 6400) | \$125,000 |
| s. Equipment Replacement (Object 6500) | \$170,000 |
| t. Indirect Costs (Object 7310) | \$554,853 |
| | <u><u>\$2,854,529</u></u> |

V. REVENUE - CATEGORICAL

A. State/Federal/Local Categorical Funding

1. Carryover and unearned income in categorical programs not included with the following exceptions:
RS#3010 - \$4,940,602
RS#6387 - \$466,994

VI. SPECIAL EDUCATION/PRESCHOOL

A. Special Education Funding for 2022-23

Local SELPA funding plan agreed upon by Council of Directors.

Revenue (Resources-Managements)

| | |
|--|---------------------|
| 1. 6500-0000 Revenue AB-602 | \$2,710,822 |
| 2. 6500-6535 Special Ed P/S-Staff Development | \$6,743 |
| 3. 6546-0000 Mental Health Revenue | \$1,220,479 |
| 4. 3310-0000 IDEA Basic Local Assistance Revenue | \$4,239,965 |
| 5. 3312-0000 Early Intervention Revenue | \$635,995 |
| 6. 3315-0000 Special Ed-IDEA Preschool Grant Revenue | \$66,980 |
| 7. 3318-0000 Early Intervention Preschool Grant Revenue | \$12,018 |
| 8. General Fund Contribution to Special Education Programs | \$28,747,363 |
| | \$37,640,365 |

B. Expenditures (Resources-Functions)

| | |
|--|---------------------|
| 1. 6500-1110 Special Day Class | \$9,687,655 |
| 2. 3310-1110 Special Day Class | \$3,893,394 |
| 3. 3315-1110 Special Day Class | \$1,065,339 |
| 4. 6500-1120 Resource Specialist | \$6,651,020 |
| 5. 3310-1120 Resource Specialist Aides | \$1,348,166 |
| 6. 3310-1130 Supply Aids & Services | \$0 |
| 7. 3315-1130 Supply Aids & Services | \$4,008 |
| 8. 6500-1130 Supply Aids & Services | \$0 |
| 9. 6500-1180 Non Public School (NPS) | \$1,855,000 |
| 10. 6546-1180 Non Public School (NPS) | \$0 |
| 11. 6500-1190 Other Special Instructional Services | \$4,278,256 |
| 12. 6546-1190 Other Special Instructional Services | \$357,000 |
| 13. 3310-1190 Other Special Instructional Services | \$0 |
| 14. 3315-1190 Other Special Instructional Services | \$625,992 |
| 15. 6512-1190 Other Special Instructional Services | \$0 |
| 16. 6500-2100 Support Services | \$2,126,337 |
| 17. 6546-2100 Support Services | \$358,721 |
| 18. 3315-2100 Special Ed-Idea Preschool | \$40,870 |
| 19. 6500-2700 Preschool-School Administration | \$198,085 |
| 20. 3315-2700 Preschool-School Administration | \$88,618 |
| 21. 6546-2700 School Administration | \$4,085 |
| 22. 6500-3120 Psychological Services | \$1,724,473 |
| 23. 6546-3120 Psychological Services | \$1,351,873 |
| 24. 3315-3120 Psychological Services | \$220,367 |
| 25. 6500-3140 Health Services | \$262,714 |
| 26. 6546-3140 Health Services | \$21,055 |
| 27. 3315-3150 Speech Pathology & Audio Services | \$30 |
| 28. 6500-3150 Speech Pathology & Audio Services | \$150,000 |
| 29. 6512-7210 Transfers | \$42,049 |
| 30. 6500-8200 Operations | \$1,250 |
| 31. 6500-9200 Transfers | \$0 |
| 32. 3310-9300 Interfund Transfers | \$0 |
| 33. 6500-9300 Interfund Transfers | \$0 |
| Total Expenditures | \$36,356,357 |

| | <u>Estimated Actuals</u> | <u>Proposed Budget</u> |
|---|--------------------------|------------------------|
| | <u>2020-21</u> | <u>2022-23</u> |
| C. County SELPA Transportation Excess Costs (not included in B. Expenditures) | \$2,164,580 | \$2,509,771 |
| | <u>Estimated Actual</u> | <u>Proposed FTE</u> |
| | <u>2020-21</u> | <u>2022-23</u> |
| D. Staffing | | |
| 1. Special Day Classes (SDC) Includes Pre-School | 94.50 | 98.00 |
| 2. Resource Specialist Program (RSP) | 56.50 | 58.00 |
| 3. Designated Instructional Services (DIS) | 62.34 | 68.25 |
| (Speech, including Preschool, Psychologists, and Nurses) | | |
| 4. Adaptive P.E. (APE) | 3.00 | 3.00 |
| 5. Program Specialist | 6.00 | 7.00 |
| 6. Program Specialist - Lead | 2.00 | 1.00 |
| 7. Paraprofessional I - RSP Aides | 33.84 | 34.47 |
| 8. Paraprofessional II - SDC Aides | 89.99 | 87.13 |
| 9. Paraprofessional II - SDC Individual Services | 9.84 | 11.41 |
| 10. Special Ed Coordinator | 1.00 | 2.00 |
| 11. Behavioral Specialist | 5.00 | 6.00 |

VII. TRANSPORTATION (Resources 0723, 0724)

| | |
|---|--------------|
| A. Revenue | \$0 |
| B. Expenditures (Direct Cost Transfer to Supplemental/Concentration Grant) | -\$7,147,846 |
| C. General Fund Contribution to Transportation through Supplemental/Concentration Grant | \$7,147,846 |

VIII. SALARIES

| A. Step/Class Increase 2021-22 to 2022-23 at Proposed Budget - All Funds (Does not include benefits) | 2021-22 | 2022-23 |
|---|--------------------|--------------------|
| 1. Certificated | \$1,714,181 | \$2,089,464 |
| 2. Classified | \$623,731 | \$726,947 |
| 3. Certificated Administration | \$132,852 | \$143,744 |
| 4. Classified Administration/Classified Supervisory | \$52,240 | \$60,164 |
| 5. School Site Assistants | \$134 | \$68 |
| | <u>\$2,523,138</u> | <u>\$3,020,387</u> |

B. Negotiations

1. For 2022-23, negotiations are completed for Certificated, contract language.
2. For 2022-23, negotiations are not yet completed for Classified, Chapter 50, contract language.
3. For 2022-23, negotiations are completed for Classified, Chapter 864.
4. For 2022-23, negotiations not completed for Adult Education, contract language.

C. 2022-23 cost for each one percent (1%) increase (fringe benefits without health and welfare are included). Vacancies are included, with the exception of sub positions.

| | <u>All Funds</u> | |
|---|---------------------------|---------------------------|
| | 2020-21 | 2022-23 |
| 1. Certificated | \$1,214,382 | \$1,600,850 |
| 2. Classified | \$452,736 | \$640,654 |
| 3. Certificated Administration | \$150,492 | \$193,380 |
| 4. Classified Administration/Classified Supervisory | \$60,341 | \$73,516 |
| 5. School Site Assistants | <u>\$26,024</u> | <u>\$37,963</u> |
| Total 1% increase: | <u>\$1,903,975</u> | <u>\$2,546,363</u> |

D. Retirees

Replacement costs of all retirees are included in the 2022-23 budget.

IX. EMPLOYEE BENEFITS

As of May, 2022 - 1,438 employees and 236 retirees

The plans represented below are variations offered for 2022-23. Each bargaining unit will be choosing from these options.

A. Monthly Health Benefits Cap (includes medical, dental, vision, and life insurance) Rates effective October 1, 2022

| | |
|--|---|
| 1. Certificated Cap Active Employee | \$1,023.35 (Subject to change based on State Approved COLA) |
| 2. Classified Cap Active Employee | \$1,000.00 |
| 3. Certificated Administration Cap | \$0 |
| 4. Classified Administration/Supervisory Cap | \$0 |

Retiree caps depend on date of retirement.

| | <u>High</u> | <u>Low</u> | <u>Premium Change from Prior Year</u> |
|---|-------------|------------|---|
| B. Medical - California's Valued Trust | | | |
| 1. 100% Option | \$2,188.00 | \$2,176.00 | 4.30% |
| 2. 90% Option | \$1,949.00 | \$1,807.00 | 4.2-4.3% |
| 3. 80% Option | \$1,801.00 | \$1,267.00 | 4.2-4.3% |
| 4. Kaiser KA1/Bronze | \$2,152.00 | \$1,008.00 | 7.50% |
| 5. HDHP (High Deductible Plan) (Plan 1 High / Plan 2 Low) | \$0.00 | \$0.00 | 0.00% |
| 7. Blue Shield HMO | \$2,285.00 | \$2,285.00 | 5.90% |

| | <u>High</u> | <u>Low</u> | <u>Premium Change from Prior Year High</u> |
|--|-------------|------------|--|
| C. Medical - Cal PERS Health-Employee plus 1 rates | | | |
| 1. 90% Option (PERS Platinum High & Low) | \$2,114.02 | | -6.72% |
| 2. 80% Option (PERS Gold High and Low) | \$1,402.46 | | -18.57% |
| 3. Kaiser (High & Low) | \$1,714.12 | | |
| 4. Anthem Traditional High/Anthem Select Low | \$2,608.00 | \$2,031.62 | 10.06% |

| | <u>High</u> | <u>Low</u> | <u>Premium Change from Prior Year</u> |
|---|-------------|------------|---|
| D. Other Medical Benefit Premiums | | | |
| 1. Delta Dental (Basic Unlim. High / DPO 70-30 Low) | \$122.83 | \$93.94 | -5.00% |
| 2. VSP (\$15 co-pay plus 2nd pair High / \$10 co-pay Low) | \$24.00 | \$22.08 | 0.00% |
| 3. Life Insurance-MetLife-\$10,000 | \$1.06 | | 0.00% |
| 4. Life Insurance-MetLife-\$30,000 | \$3.18 | | 0.00% |
| 5. Life Insurance-MetLife-\$100,000 (outside cap) | \$10.60 | | 0.00% |

| | <u>Proposed Change</u> | <u>Estimated Actuals 2021-2022</u> | <u>Budgeted 2021-2022</u> |
|--|----------------------------|--|-------------------------------|
| E. Other Employer Paid Benefits | | | |
| 1. 3100 STRS | 2.18% | 16.9200% | 19.1000% |
| 2. 3200 PERS | 2.46% | 22.9100% | 25.3700% |
| 3. 3300 OASDI | 0.00% | 6.2000% | 6.2000% |
| 4. 3300 Medicare | 0.00% | 1.4500% | 1.4500% |
| 5. 3500 Unemployment Insurance | 0.00% | 0.5000% | 0.5000% |
| 6. 3600 Workers' Compensation | 0.00% | 1.7128% | 1.7128% |
| 7. 3700 Retiree Benefits-Per OPEB regulations | | 0.5400% | 0.8700% |
| 8. 3700 Retiree Benefits-Per OPEB regulations - annual | | \$596.06 | \$1,036.00 |

X. STAFFING/CLASS SIZE

| | <u>Maximum Class Size</u> |
|------------------------|---------------------------|
| 1. Grades Kindergarten | 24-1 |
| 2. Grades 1-3 | 26-1 |
| 3. Grades 4-8 | 34-1 |
| 4. Grades 9-12 | 34-1 |
| 5. Continuation | 28-1 |
| 6. Manteca Day School | 20-1 |

MEA Agreement signed on March 25, 2020 to freeze the current class size of 24 to 1, Kinder and 26 to 1, Grades 1-3.

XI. POTENTIAL ENHANCEMENTS/CHALLENGES

A. Enhancements

1. ADA is projected to increase in the current and next two years
2. Local Control Funding Formula COLA 5.56%
3. One-time Federal & State pandemic funds

B. Challenges

1. Using future revenue projections that may not materialize to pay for ongoing expenditures
2. Future increases in CalSTRS and CalPERS rates
3. Inadequate funding to support Common Core requirements

XII. INSURANCE, PROPERTY, AND LIABILITY

A. District maintains \$100,000 self-insured retention per occurrence (Self-Insurance Fund 67)

(Based on prior year; will be updated at First Interim)

B. Property and Liability Insurance

| | <u>2021-22 Actual</u> |
|------------------------|---------------------------|
| 1. NorCal Relief (NCR) | |
| Liability SIR Policy | \$663,463 |
| 2. Property | \$542,139 |
| 3. EDP | \$6,006 |
| 4. Crime | \$4,217 |
| 5. Equipment | \$21,002 |
| 6. Cyber Coverage | \$44,920 |
| 7. Storage Tank | \$1,400 |
| Sub-total | <u>\$1,283,147</u> |

C. Excess Liability Coverage

| | |
|--|-------------------------|
| 1. NorCal Relief (NCR) - SAFER | |
| \$25,000,000 in Excess of \$10,000,000 | \$131,349 |
| \$50,000,000 in Excess of \$25,000,000 | \$49,980 |
| Sub-total | <u>\$181,329</u> |

Grand Total **\$1,464,476**

2022-23 Budgeted Amount **\$1,604,985**

D. \$919,470,989 2021-2022 real property coverage

XIII. STATE LOTTERY FUNDING**LOTTERY (UNRESTRICTED)**

| | |
|---|--------------------|
| A. Estimated Beginning Balance - July 1, 2022 | \$4,463,159 |
| B. Estimated Revenue @ \$163 Per ADA | \$3,484,000 |
| C. Estimated Expenditures | -\$5,285,528 |
| D. Estimated Ending Balance - June 30, 2023 | <u>\$2,661,631</u> |

LOTTERY (RESTRICTED)

| | |
|---|--------------------|
| A. Estimated Beginning Balance - July 1, 2022 | \$1,537,164 |
| B. Estimated Revenue @ \$63 Per ADA | \$1,389,000 |
| C. Estimated Expenditures | -\$1,905,692 |
| D. Estimated Ending Balance - June 30, 2023 | <u>\$1,020,472</u> |

LOTTERY EXPENDITURES (RESTRICTED/UNRESTRICTED) BY DEPARTMENT

| <u>DESCRIPTION</u> | <u>RS-MGMT</u> | <u>Proposed</u> |
|---|----------------|---------------------------|
| <u>Elementary</u> | | |
| Elementary Education | 1100-0167 | \$145,100 |
| Elementary Education - Classroom Supplies | 1100-7156 | \$4,060,000 |
| Elementary Total | | <u>\$4,205,100</u> |

| | | |
|---------------------------------|-----------|-------------------------|
| <u>Secondary</u> | | |
| Secondary Education - Textbooks | 6300-0130 | \$103,194 |
| Secondary Total | | <u>\$103,194</u> |

| | | |
|-----------------------------------|-----------|------------------------|
| <u>Elementary/Secondary</u> | | |
| School Farm | 1100-0353 | \$97,000 |
| Elementary/Secondary Total | | <u>\$97,000</u> |

| | | |
|---|-----------|-------------------------|
| <u>Educational Services (District Office)</u> | | |
| SRO Contribution | 1100-3134 | \$325,000 |
| Educational Services (District Office) Total | | <u>\$325,000</u> |

| <u>DESCRIPTION</u> | <u>RS-MGMT</u> | <u>Proposed</u> |
|-------------------------------|----------------|---------------------------|
| <u>District Office</u> | | |
| General | 1100-0000 | \$0 |
| General | 6300-0000 | \$0 |
| Device Replacement - Teachers | 1100-0034 | \$615,000 |
| TB/Hepatitis Vaccine | 1100-3144 | \$1,500 |
| Instructional Materials | 1100-4100 | \$6,928 |
| Instructional Materials | 6300-4100 | \$1,766,918 |
| District Software | 6300-7702 | \$35,580 |
| IT-Network Equipment | 1100-7707 | \$35,000 |
| District Office Total | | <u>\$2,460,926</u> |

| | |
|---|---------------------------|
| LOTTERY EXPENDITURES (RESTRICTED/UNRESTRICTED) BY DEPARTMENT GRAND TOTAL | <u>\$7,191,220</u> |
|---|---------------------------|

XIV. ADULT EDUCATION FUND 11

| | |
|---|------------------|
| A. Estimated Beginning Balance - July 1, 2022 | \$617,685 |
| B. Estimated Revenue | \$1,828,671 |
| C. Estimated Expenditures | -\$2,164,048 |
| D. Estimated Ending Balance - June 30, 2023 | <u>\$282,308</u> |

XV. CHILD DEVELOPMENT FUND 12

| | |
|--|------------------|
| A. Estimated Beginning Balance - July 1, 2022 | \$276,544 |
| B. Estimated Revenue | \$1,744,799 |
| 1. 6052 Prekindergarten & Family Literacy, Program Support | \$5,000 |
| 2. 6105 Child Care & Development: California State Preschool Program | \$1,737,055 |
| 3. 9910 Interest | \$2,744 |
| C. Estimated Expenditures | -\$1,744,799 |
| 1. 6052 Prekindergarten & Family Literacy, Program Support | \$5,000 |
| 2. 6105 Child Care & Development: California State Preschool Program | \$1,737,055 |
| 3. 9910 Interest | \$2,744 |
| D. Estimated Ending Balance - June 30, 2023 | <u>\$276,544</u> |

XVI. CAFETERIA FUND 13

Includes Rs 5310, 5320, 5460, 5465, 7027 and 9010

| | | |
|---|-------------|---------------------|
| A. Estimated Beginning Balance - July 1, 2022 | | \$10,372,631 |
| Estimated Stores Beginning Balance - July 1, 2022 | | \$431,478 |
| Revolving Cash Fund | | \$250 |
| Combined Estimated Beginning Balance | | <u>\$10,804,359</u> |
| B. Estimated Revenue | | \$14,601,187 |
| 1. Child Nutrition-Federal | \$7,877,823 | |
| 2. Child Nutrition-State | \$5,678,297 | |
| 3. Food Service Sales | \$53,000 | |
| 4. Interest | \$25,000 | |
| 5. Donated Food Commodities | \$847,128 | |
| 6. All Other Local | \$119,939 | |
| 7. To Cafeteria Fund from General Fund | \$0 | |
| C. Estimated Expenditures | | -\$14,601,187 |
| 1. Classified Support Salaries/Subs | \$3,316,699 | |
| 2. Classified Supervisory Salaries | \$581,381 | |
| 3. Classified Administrator Salaries | \$234,998 | |
| 4. Clerical Salaries/Subs | \$407,704 | |
| 5. Fringe Benefits | \$1,682,251 | |
| 6. Books Other Than Textbooks | \$600 | |
| 7. Materials and Supplies | \$378,400 | |
| 8. Non-Capitalized Equipment | \$172,000 | |
| 9. Food Supplies | \$6,290,824 | |
| 10. Travel/Conference/Mileage Expense/Meetings/Trainings/Dues | \$9,000 | |
| 11. Other Insurance | \$2,500 | |
| 12. Pest Control | \$0 | |
| 13. Gas/Heating Oil/Electricity | \$12,000 | |
| 14. Rents, Leases, Repairs, & Improvements | \$15,500 | |
| 15. Equipment Rental/Lease | \$2,175 | |
| 16. Facilities Rental/Lease | \$250,000 | |
| 17. Contracts, Service Agreements | \$1,200 | |
| 18. Equipment Repair | \$205,250 | |
| 19. Building Repair | \$10,000 | |
| 20. Other Services & Operating Expenses | \$534,300 | |
| 21. Printing | \$1,000 | |
| 22. Advertising | \$2,000 | |
| 23. Fingerprinting | \$1,000 | |
| 24. Physical Examinations | \$5,000 | |
| 25. Assessments and Fees | \$200 | |
| 26. Shipping Services | \$100 | |
| 27. Postage | \$6,000 | |
| 28. Equipment | \$100,000 | |
| 29. Equipment Replacement | \$0 | |
| 30. Indirect Costs | \$379,105 | |
| D. Estimated Ending Balance - June 30, 2023 | | <u>\$10,804,359</u> |
| Ending Balance consists of: | | |
| 1. Estimated Stores Ending Balance June 30, 2023 | | \$431,478 |
| 2. Revolving Cash Fund | | \$250 |
| 3. Unappropriated Amount - June 30, 2023 | | \$10,372,631 |

| | | |
|---|--------|---------|
| E. General Fund charges Food Service account for: | | |
| 1. Indirect Costs (5.35% excluding food costs) | | 416,945 |
| F. Lunch Prices | | |
| 1. Elementary | \$0.00 | |
| 2. High School | \$0.00 | |
| G. Breakfast Prices | | |
| 1. Elementary | \$0.00 | |
| 2. High School | \$0.00 | |
| H. Adult Meal Pricing | | |
| 1. Adult Breakfast Pricing | \$3.00 | |
| 2. Adult Lunch Pricing | \$4.50 | |

Student meals will be at no cost this year.

Adult meals will remain the same.

XVII. DEFERRED MAINTENANCE FUND (Formerly Fund 14)*Effective 7/1/2011 Deferred Maintenance accounted for in General Fund: 01-0620*

| | |
|---|------------|
| A. Estimated Beginning Balance - July 1, 2022 | \$0 |
| B. Estimated Revenue | \$140,000 |
| C. Estimated Expenses | -\$140,000 |
| D. Estimated Ending Balance - June 30, 2023 | <u>\$0</u> |

XVIII. SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS FUND 20

| | |
|---|--------------------|
| A. Estimated Beginning Balance - July 1, 2022 | \$4,251,494 |
| B. Estimated Revenue | \$13,311 |
| 1. Interest | \$13,311 |
| 2. From General Fund - OPEB Calculation | \$0 |
| C. Estimated Expenses | |
| 1. Between Gen Fnd & Sp Rsrve Fnd | -2,000,000.00 |
| D. Estimated Ending Balance - June 30, 2023 | <u>\$2,264,805</u> |

XIX. BUILDING FUNDS (SACS Form 21)

| | |
|---|---------------------|
| A. Estimated Beginning Balance - July 1, 2022 | \$110,524,590 |
| B. Estimated Revenue | \$1,659,521 |
| 1. Interest | \$344,832 |
| 2. Redevelopment Revenue | \$1,314,689 |
| C. Estimated Expenses | -\$30,341,186 |
| <u>Measure G</u> | |
| 1. Non-Capitalized Equipment | 6,169 |
| 2. Rents, Leases, Repaires, Improvements | 17,656 |
| 3. Other Svcs & Oper Expenditures | 95,069 |
| 4. Printing | 25,000 |
| 5. Building and Land Improvements | \$9,393,334 |
| <u>Measure A</u> | |
| 1. Classified Support Salaries | \$29,635 |
| 2. Class Supervisors Salaries | \$110,330 |
| 3. Fringe Benefits | \$56,487 |
| 4. Building and Land Improvements | \$17,500,000 |
| <u>Redevelopment</u> | |
| 1. Materials and Supplies | \$17,359 |
| 2. Other Svcs & Oper Expenditures | \$63,003 |
| 3. Building and Land Improvements | \$3,027,144 |
| D. Estimated Ending Balance - June 30, 2023 | <u>\$81,842,925</u> |

XX. CAPITAL FACILITIES FUND 25 (Developer Fees)

| | | |
|---|-------------|----------------------------|
| A. Estimated Beginning Balance - July 1, 2022 | | \$39,482,406 |
| B. Estimated Revenue | | \$6,438,472 |
| 1. Interest | \$130,016 | |
| 2. Developer Fees | \$6,308,456 | |
| a. Residential - Level 1 - \$4.79 square foot | | |
| Level 2 - \$4.57 square foot | | |
| b. Senior Housing - \$.78 square foot | | |
| c. Commercial - \$.78square foot | | |
| C. Estimated Expenditures | | -\$8,111,973 |
| 1. Salaries/Benefits | \$327,169 | |
| 2. Materials & Supplies | \$30,060 | |
| 3. Non-Capitalized Equipment | \$36,591 | |
| 4. Other Services & Operating Expenses | \$417,818 | |
| 5. Building and Improvements | \$7,300,335 | |
| D. Estimated Ending Balance - June 30, 2023 | | <u><u>\$37,808,905</u></u> |

XXI. COUNTY SCHOOL FACILITIES FUND 35

| | | |
|---|-----------|-------------------------|
| A. Estimated Beginning Balance - July 1, 2022 | | \$208,162 |
| B. Estimated Revenue | | \$68,350 |
| 1. Interest | \$68,350 | |
| C. Estimated Expenditures | | -\$125,817 |
| 2. Land and Improvements | \$125,817 | |
| D. Estimated Ending Balance - June 30, 2023 | | <u><u>\$150,695</u></u> |

XXII. SPECIAL RESERVE (CAPITAL) FUND 40

| | | |
|---|-------------|----------------------------|
| A. Estimated Beginning Balance - July 1, 2022 | | \$60,436,559 |
| B. Estimated Revenue | | \$124,283 |
| 1. Interest | \$108,207 | |
| 2. Lease Revenue | \$16,076 | |
| 3. Other Authorized Interfund Transfers In (Solar Project - QZAB) | \$0 | |
| C. Estimated Expenditures | | -\$9,396,050 |
| 1. Materials & Supplies | \$172,647 | |
| 2. Other Services & Operating Expenses | \$261,131 | |
| 3. Building and Land Improvements | \$5,750,316 | |
| 4. Debt Service - Interest (Solar Project - QZAB) | \$694,956 | |
| 5. Other Debt Service - Principal (Solar Project - QZAB) | \$1,997,000 | |
| 6. Transfer to General Fund - Maintenance Capital Outlay | \$520,000 | |
| D. Estimated Ending Balance - June 30, 2023 | | <u><u>\$51,164,792</u></u> |

XXIII. BOND INTEREST AND REDEMPTION FUND 51

| | | |
|---|--------------|----------------------------|
| A. Estimated Beginning Balance - July 1, 2022 | | \$33,852,008 |
| B. Estimated Revenue | | \$18,256,297 |
| 1. Homeowners' Exemptions | \$127,126 | |
| 2. Secured Roll | \$16,230,366 | |
| 3. Unsecured Roll | \$1,271,261 | |
| 4. Prior Year | \$1,136 | |
| 5. Supplemental Taxes | \$574,785 | |
| 6. Interest | \$51,623 | |
| C. Estimated Expenditures | | -\$21,949,188 |
| 1. Bond Redemptions | \$14,605,000 | |
| 2. Bond Interest & Service Charges | \$7,344,188 | |
| D. Estimated Ending Balance - June 30, 2023 | | <u><u>\$30,159,117</u></u> |

XXIV. DEBT SERVICE FOR BLENDED COMPONENT FUND 52*Redemption portion of CFD Funds - Budget in Funds 77, 78, 80, 81*

| | | |
|---|--|---------------------------|
| A. Estimated Beginning Balance - July 1, 2022 | | \$2,080,290 |
| B. Estimated Revenue | | \$3,575,746 |
| C. Estimated Expenditures | | -\$3,764,050 |
| D. Estimated Ending Balance - June 30, 2023 | | <u><u>\$1,891,986</u></u> |

XXV. SELF-INSURANCE RESERVE FUND 67

| | | |
|--|-----------|-------------------|
| A. Estimated Beginning Balance - July 1, 2022 | | \$0 |
| B. Estimated Revenue | | \$546,133 |
| 1. Interest | \$4,516 | |
| 2. All Other Fees and Contracts | \$30,000 | |
| 3. Other Authorized Interfund Transfers | \$511,617 | |
| C. Estimated Expenditures | | -\$546,133 |
| 1. Risk Management Staff-Salaries/Benefits | \$190,773 | |
| 2. Supplies & Equipment (burglary/vandalism related) | \$60,360 | |
| 3. Repairs/Replacements (burglary/vandalism related) | \$40,000 | |
| 4. Other Services & Operating Expenditures | \$5,000 | |
| 5. Legal Fees/Judgments | \$250,000 | |
| D. Estimated Ending Balance - June 30, 2023 | | <u><u>\$0</u></u> |

XXVI. RETIREE BENEFITS FUND 71

| | | |
|---|-----------|---------------------|
| A. Estimated Beginning Balance - July 1, 2022 | | \$18,501,607 |
| B. Estimated Revenue | | \$500,000 |
| 1. Interest | \$500,000 | |
| C. Estimated Expenditures | | -\$72,700 |
| 1. Service Charges | \$72,700 | |
| D. Estimated Ending Balance - June 30, 2023 | | <u>\$18,928,907</u> |

XXVII. COMMUNITY FACILITIES DISTRICT FUNDS (SACS Form 49)**A. Community Facilities District 1989-1 Fund 77**

| | | |
|---|-------------|--------------------|
| 1. Estimated Beginning Balance - July 1, 2022 | | \$2,162,158 |
| 2. Estimated Revenue | | \$2,544,603 |
| a. Interest | \$1,804 | |
| b. Proceeds from Parcel Taxes | \$2,542,799 | |
| 3. Estimated Expenditures | | -\$2,566,495 |
| a. Other Services & Operating Expenses | \$10,200 | |
| b. Debt Service: Principal & Interest | \$710,001 | |
| c. Transfer to Debt Service Fund (Fund 52) | \$1,846,294 | |
| 4. Estimated Ending Balance - June 30, 2023 | | <u>\$2,140,266</u> |

B. Community Facilities District 1989-2 Fund 78

| | | |
|---|-------------|--------------------|
| 1. Estimated Beginning Balance - July 1, 2022 | | \$8,369,563 |
| 2. Estimated Revenue | | \$3,277,408 |
| a. Proceeds from Parcel Taxes | \$3,269,841 | |
| b. Interest | \$7,567 | |
| 3. Estimated Expenditures | | -\$2,714,491 |
| a. Classified Salaries/Benefits | \$0 | |
| b. Other Services & Operating Expenditures | \$51,872 | |
| c. Debt Service: Principal & Interest | \$2,034,432 | |
| d. Building and Land Improvements | \$8,099 | |
| e. Transfer to Debt Service Fund (Fund 52) | \$620,088 | |
| 4. Estimated Ending Balance - June 30, 2023 | | <u>\$8,932,480</u> |

C. Community Facilities District 2005-4 Fund 80

| | | |
|---|-------------|---------------------------|
| 1. Estimated Beginning Balance - July 1, 2022 | | \$7,540,361 |
| 2. Estimated Revenue | | \$465,933 |
| a. Proceeds from Parcel Taxes | \$459,329 | |
| b. Interest | \$6,604 | |
| 3. Estimated Expenditures | | -\$3,013,333 |
| a. Classified Salaries/Benefits | \$33,875 | |
| b. Materials and Supplies | \$18,456 | |
| c. Rents, Leases, Repairs, & Improvements | \$677 | |
| d. Other Services & Operating Expenditures | \$115,893 | |
| e. Building and Land Improvements | \$2,452,444 | |
| f. Transfer to Debt Service Fund (Fund 52) | \$391,988 | |
| 4. Estimated Ending Balance - June 30, 2023 | | <u><u>\$4,992,961</u></u> |

D. Community Facilities District 2000-3 Fund 81

| | | |
|---|-------------|----------------------------|
| 1. Estimated Beginning Balance - July 1, 2022 | | \$21,475,568 |
| 2. Estimated Revenue | | \$3,007,092 |
| a. Proceeds from Parcel Taxes | \$2,982,104 | |
| b. Interest | \$24,988 | |
| 3. Estimated Expenditures | | -\$4,614,797 |
| a. Classified Salaries/Benefits | \$32,050 | |
| b. Other Services & Operating Expenditures | \$137,733 | |
| c. Building and Land Improvements | \$2,688,813 | |
| d. Debt Service: Principal & Interest | \$1,038,825 | |
| e. Transfer to Debt Service Fund (Fund 52) | \$717,376 | |
| 4. Estimated Ending Balance - June 30, 2023 | | <u><u>\$19,867,863</u></u> |

E. Community Facilities District 2018-5 Fund 82

| | | |
|---|-----------|-------------------------|
| 1. Estimated Beginning Balance - July 1, 2022 | | \$479,584 |
| 2. Estimated Revenue | | \$271,391 |
| a. Proceeds from Parcel Taxes | \$270,573 | |
| b. Interest | \$818 | |
| 3. Estimated Expenditures | | -\$17,000 |
| a. Classified Salaries/Benefits | \$0 | |
| b. Other Services & Operating Expenditures | \$17,000 | |
| c. Debt Service: Principal & Interest | \$0 | |
| d. Transfer to Debt Service Fund (Fund 52) | \$0 | |
| 4. Estimated Ending Balance - June 30, 2023 | | <u><u>\$733,975</u></u> |

F. Community Facilities District 2020-6 Fund 83

| | | |
|---|----------|-----------------|
| 1. Estimated Beginning Balance - July 1, 2022 | | \$14,780 |
| 2. Estimated Revenue | | \$18,316 |
| a. Proceeds from Parcel Taxes | \$18,280 | |
| b. Interest | \$36 | |
| 3. Estimated Expenditures | | -\$7,000 |
| a. Classified Salaries/Benefits | \$0 | |
| b. Other Services & Operating Expenditures | \$7,000 | |
| c. Debt Service: Principal & Interest | \$0 | |
| d. Transfer to Debt Service Fund (Fund 52) | \$0 | |
| 4. Estimated Ending Balance - June 30, 2023 | | <u>\$26,096</u> |

XXIX. SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS FUNDS 17

| | | |
|---|----------|---------------------|
| A. Estimated Beginning Balance - July 1, 2022 | | \$42,701,311 |
| B. Estimated Revenue | | \$88,874 |
| Interest | \$88,874 | |
| C. Estimated Expenses | \$0 | \$0 |
| D. Estimated Ending Balance - June 30, 2023 | | <u>\$42,790,185</u> |
| Ending Balance consists of: | | |
| 1. Commitment - Technology Device Refresh | | \$5,250,000 |
| 2. Commitment - Curriculum Adoptions | | \$37,050,000 |
| 3. Unappropriated Amount - June 30, 2023 | | \$490,185 |

XXX. TAX AND REVENUE ANTICIPATION NOTES (TRANS)

Manteca Unified School District has been a participant in this financial program since 1994-95.

Our history is summarized below:

| <u>Year</u> | <u>Amount of Issue</u> | <u>Net Earnings (Interest)</u> |
|------------------|------------------------|------------------------------------|
| 1996-97 Series A | \$4,000,000 | \$72,761.50 |
| 1996-97 Series B | \$1,000,000 | \$12,971.96 |
| 1997-98 | \$4,600,000 | \$86,066.37 |
| 1998-99 | \$4,180,000 | \$66,048.28 |
| 1999-00 | \$5,545,000 | \$118,244.66 |
| 2000-01 | \$3,675,000 | \$95,071.00 |
| 2001-02 | \$6,000,000 | \$76,504.00 |
| 2002-03 | \$6,000,000 | \$0.00 |
| 2003-04 | \$6,000,000 | \$0.00 |
| 2004-05 | \$8,905,000 | \$0.00 |
| 2005-06 | \$0 | \$0.00 No participation |
| 2006-07 | \$0 | \$0.00 No participation |
| 2007-08 | \$0 | \$0.00 No participation |
| 2008-09 | \$0 | \$0.00 No participation |
| 2009-10 | \$9,380,000 | \$231,243.06 |
| 2010-11 | \$0 | \$0.00 No participation |
| 2011-12 | \$0 | \$0.00 No participation |
| 2012-13 | \$0 | \$0.00 No participation |
| 2013-14 | \$0 | \$0.00 No participation |
| 2014-15 | \$0 | \$0.00 No participation |
| 2015-16 | \$0 | \$0.00 No participation |
| 2016-17 | \$0 | \$0.00 No participation |
| 2017-18 | \$0 | \$0.00 No participation |
| 2018-19 | \$0 | \$0.00 No participation |
| 2019-20 | \$0 | \$0.00 No participation |
| 2020-21 | \$0 | \$0.00 No participation |
| 2021-22 | \$0 | \$0.00 No participation |

XXXI. LONG-TERM DEBT

| <u>Fund/Account</u> | <u>Site</u> | <u>Principal</u> | <u>Interest</u> | <u>Due Date</u> | <u>No. Years</u> | <u>Current Year Loan Payment</u> |
|--------------------------------|-------------------------|------------------|-----------------|-----------------|----------------------|--------------------------------------|
| 2013-14 LOAN: | | | | | | |
| <u>Bank of America Leasing</u> | | | | | | |
| Fund 40-9910 Mg 0070 | Solar Project | \$29,995,000.00 | \$0.00 | 2028-29 | 17 | \$1,997,000.00 |
| | <i>0% Interest Rate</i> | | | | | |

SECTION 2

STATE FORMS (SACS REPORTING SOFTWARE)

FORM 01: GENERAL FUND

FORM 08: STUDENT ACTIVITIES

FORM 11: ADULT EDUCATION FUND

FORM 12: CHILD DEVELOPMENT FUND

FORM 13: CAFETERIA SPECIAL REVENUE FUND

FORM 17: SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS

FORM 20: SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS

FORM 21: BUILDING FUND

FORM 25: CAPITAL FACILITIES FUND

FORM 35: COUNTY SCHOOL FACILITIES FUND

FORM 40: SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

FORM 49: CAPITAL PROJECT FUND FOR BLENDED COMPONENT UNITS

FORM 51: BOND INTEREST AND REDEMPTION FUND

FORM 52: DEBT SERVICE FUND FOR BLENDED COMPONENT UNITS

FORM 63: OTHER ENTERPRISE FUND

FORM 67: SELF-INSURANCE FUND

FORM 71: RETIREE BENEFIT FUND

FORM 73: FOUNDATION PRIVATE-PURPOSE TRUST FUND

FORM A: AVERAGE DAILY ATTENDANCE

FORM SIAB: SUMMARY OF INTER-FUND ACTIVITIES

FORM MYP: MULTIYEAR PROJECTIONS

FORM 01 CSI: SCHOOL DISTRICT CRITERIA AND STANDARDS REVIEW

FORM TRC: TECHNICAL REVIEW CHECKS

| DescriptionResource CodesObject Codes | | | 2021-22 Estimated Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|------------------------|--|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | 8010-8099 | | 251,181,514.00 | 0.00 | 251,181,514.00 | 270,313,948.00 | 0.00 | 270,313,948.00 | 7.6% |
| 2) Federal Revenue | 8100-8299 | | 0.00 | 27,913,080.00 | 27,913,080.00 | 0.00 | 52,514,970.00 | 52,514,970.00 | 88.1% |
| 3) Other State Revenue | 8300-8599 | | 4,726,229.00 | 29,611,529.00 | 34,337,758.00 | 4,466,000.00 | 29,308,503.00 | 33,774,503.00 | -1.6% |
| 4) Other Local Revenue | 8600-8799 | | 2,620,948.00 | 5,210,671.00 | 7,831,619.00 | 1,539,522.00 | 4,324,738.00 | 5,864,260.00 | -25.1% |
| 5) TOTAL, REVENUES | | | 258,528,691.00 | 62,735,280.00 | 321,263,971.00 | 276,319,470.00 | 86,148,211.00 | 362,467,681.00 | 12.8% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | | 96,807,611.00 | 29,744,148.00 | 126,551,759.00 | 107,976,192.00 | 41,205,629.00 | 149,181,821.00 | 17.9% |
| 2) Classified Salaries | 2000-2999 | | 33,343,379.00 | 13,122,696.00 | 46,466,075.00 | 36,733,131.00 | 17,433,186.00 | 54,166,317.00 | 16.6% |
| 3) Employee Benefits | 3000-3999 | | 46,719,734.00 | 26,334,781.00 | 73,054,515.00 | 54,085,332.00 | 33,984,150.00 | 88,069,482.00 | 20.6% |
| 4) Books and Supplies | 4000-4999 | | 13,407,223.00 | 7,886,310.00 | 21,293,533.00 | 18,324,614.00 | 10,240,957.00 | 28,565,571.00 | 34.2% |
| 5) Services and Other Operating Expenditures | 5000-5999 | | 16,580,941.00 | 12,418,405.00 | 28,999,346.00 | 19,543,354.00 | 16,480,998.00 | 36,024,352.00 | 24.2% |
| 6) Capital Outlay | 6000-6999 | | 139,701.00 | 522,525.00 | 662,226.00 | 291,360.00 | 15,570,331.00 | 15,861,691.00 | 2,295.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299 7400-7499 | | 5,392,255.00 | 0.00 | 5,392,255.00 | 5,930,498.00 | 0.00 | 5,930,498.00 | 10.0% |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7399 | | (1,286,647.00) | 968,931.00 | (317,716.00) | (1,836,852.00) | 1,373,286.00 | (463,566.00) | 45.9% |
| 9) TOTAL, EXPENDITURES | | | 211,104,197.00 | 90,997,796.00 | 302,101,993.00 | 241,047,629.00 | 136,288,537.00 | 377,336,166.00 | 24.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 47,424,494.00 | (28,262,516.00) | 19,161,978.00 | 35,271,841.00 | (50,140,326.00) | (14,868,485.00) | -177.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | 8900-8929 | | 5,000,000.00 | 0.00 | 5,000,000.00 | 2,520,000.00 | 0.00 | 2,520,000.00 | -49.6% |
| b) Transfers Out | 7600-7629 | | 10,400,000.00 | 0.00 | 10,400,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | | (34,790,532.00) | 34,790,532.00 | 0.00 | (41,802,502.00) | 41,802,502.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (40,190,532.00) | 34,790,532.00 | (5,400,000.00) | (39,282,502.00) | 41,802,502.00 | 2,520,000.00 | -146.7% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 7,233,962.00 | 6,528,016.00 | 13,761,978.00 | (4,010,661.00) | (8,337,824.00) | (12,348,485.00) | -189.7% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | 9791 | | 18,332,622.00 | 13,476,959.00 | 31,809,581.00 | 25,463,349.00 | 20,108,210.00 | 45,571,559.00 | 43.3% |

| 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) | |
| 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) | | | 18,332,622.00 | 13,476,959.00 | 31,809,581.00 | 25,463,349.00 | 20,108,210.00 | 45,571,559.00 | 43.3% |
| d) Other Restatements | | 9795 | (103,235.00) | 103,235.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 18,229,387.00 | 13,580,194.00 | 31,809,581.00 | 25,463,349.00 | 20,108,210.00 | 45,571,559.00 | 43.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 25,463,349.00 | 20,108,210.00 | 45,571,559.00 | 21,452,688.00 | 11,770,386.00 | 33,223,074.00 | -27.1% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 15,005.00 | 0.00 | 15,005.00 | 15,005.00 | 0.00 | 15,005.00 | 0.0% |
| Stores | | 9712 | 374,846.00 | 0.00 | 374,846.00 | 374,846.00 | 0.00 | 374,846.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 149,520.00 | 149,520.00 | 149,520.00 | 0.00 | 149,520.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 19,958,690.00 | 19,958,690.00 | 0.00 | 11,770,386.00 | 11,770,386.00 | -41.0% |
| 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 | 15,457,094.00 | 0.00 | 15,457,094.00 | 9,545,566.00 | 0.00 | 9,545,566.00 | -38.2% |
| Standard Deviation (200 ADA) | 0000 | 9780 | | | 0.00 | 2,000,000.00 | | 2,000,000.00 | |
| Facility Upgrades/Maintenance | 0000 | 9780 | | | 0.00 | 3,890,000.00 | | 3,890,000.00 | |
| Site One-Time C/O | 0000 | 9780 | | | 0.00 | 993,935.00 | | 993,935.00 | |
| Instructional Materials - Lottery | 1100 | 9780 | | | 0.00 | 2,661,631.00 | | 2,661,631.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 9,375,060.00 | 0.00 | 9,375,060.00 | 11,320,085.00 | 0.00 | 11,320,085.00 | 20.7% |
| Unassigned/Unappropriated Amount | | 9790 | 241,344.00 | 0.00 | 241,344.00 | 47,666.00 | 0.00 | 47,666.00 | -80.2% |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 53,463,428.06 | (2,510,381.19) | 50,953,046.87 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 21,600.00 | 0.00 | 21,600.00 | | | | |
| b) in Banks | | 9120 | 90,397.81 | 45,511.33 | 135,909.14 | | | | |
| c) in Revolving Cash Account | | 9130 | 15,005.00 | 0.00 | 15,005.00 | | | | |
| 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 | 21,263.07 | 0.00 | 21,263.07 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 67,859.90 | 0.00 | 67,859.90 | | | | |
| 6) Stores | | 9320 | 722,200.65 | 0.00 | 722,200.65 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 149,520.00 | 149,520.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 54,401,754.49 | (2,315,349.86) | 52,086,404.63 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 1,581,757.15 | 109,004.37 | 1,690,761.52 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | | |
| 6) TOTAL, LIABILITIES | | | 1,581,757.15 | 109,004.37 | 1,690,761.52 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 | | | | | | | | | |
| (G9 + H2) - (I6 + J2) | | | 52,819,997.34 | (2,424,354.23) | 50,395,643.11 | | | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 133,886,621.00 | 0.00 | 133,886,621.00 | 156,978,686.00 | 0.00 | 156,978,686.00 | 17.2% |
| Education Protection Account State Aid - Current Year | | 8012 | 59,469,337.00 | 0.00 | 59,469,337.00 | 60,276,708.00 | 0.00 | 60,276,708.00 | 1.4% |
| 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 | 297,837.00 | 0.00 | 297,837.00 | 297,837.00 | 0.00 | 297,837.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | | |

| 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 | 41,376,670.00 | 0.00 | 41,376,670.00 | 41,376,670.00 | 0.00 | 41,376,670.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 2,077,996.00 | 0.00 | 2,077,996.00 | 2,077,996.00 | 0.00 | 2,077,996.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 21,214.00 | 0.00 | 21,214.00 | 21,214.00 | 0.00 | 21,214.00 | 0.0% |
| Supplemental Taxes | | 8044 | 956,439.00 | 0.00 | 956,439.00 | 956,439.00 | 0.00 | 956,439.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 9,433,381.00 | 0.00 | 9,433,381.00 | 9,433,381.00 | 0.00 | 9,433,381.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 4,781,696.00 | 0.00 | 4,781,696.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 252,301,191.00 | 0.00 | 252,301,191.00 | 271,418,931.00 | 0.00 | 271,418,931.00 | 7.6% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (1,119,677.00) | 0.00 | (1,119,677.00) | (1,104,983.00) | 0.00 | (1,104,983.00) | -1.3% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 251,181,514.00 | 0.00 | 251,181,514.00 | 270,313,948.00 | 0.00 | 270,313,948.00 | 7.6% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 4,876,358.00 | 4,876,358.00 | 0.00 | 4,876,358.00 | 4,876,358.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 80,123.00 | 80,123.00 | 0.00 | 80,123.00 | 80,123.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 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 | 158,041.00 | 158,041.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | | 8,047,665.00 | 8,047,665.00 | | 10,723,490.00 | 10,723,490.00 | 33.2% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 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 | | 914,441.00 | 914,441.00 | | 735,299.00 | 735,299.00 | -19.6% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 400,898.00 | 400,898.00 | | 608,517.00 | 608,517.00 | 51.8% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | 350,013.00 | 350,013.00 | | 596,993.00 | 596,993.00 | 70.6% |
| Career and Technical Education | 3500-3599 | 8290 | | 186,440.00 | 186,440.00 | | 186,440.00 | 186,440.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 12,899,101.00 | 12,899,101.00 | 0.00 | 34,707,750.00 | 34,707,750.00 | 169.1% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 27,913,080.00 | 27,913,080.00 | 0.00 | 52,514,970.00 | 52,514,970.00 | 88.1% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement | | | | | | | | | |
| Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 639,957.00 | 639,957.00 | New |
| Mandated Costs Reimbursements | | 8550 | 965,400.00 | 0.00 | 965,400.00 | 982,000.00 | 0.00 | 982,000.00 | 1.7% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 3,760,829.00 | 1,475,959.00 | 5,236,788.00 | 3,484,000.00 | 1,389,000.00 | 4,873,000.00 | -6.9% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | | | | | | | |
| State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 1,773,012.00 | 1,773,012.00 | | 1,773,012.00 | 1,773,012.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| 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 | | 777,274.00 | 777,274.00 | | 1,291,334.00 | 1,291,334.00 | 66.1% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Implementation All Other State Revenue | 7405 All Other | 8590 8590 | 0.00 | 25,585,284.00 | 25,585,284.00 | 0.00 | 24,215,200.00 | 24,215,200.00 | -5.4% |
| TOTAL, OTHER STATE REVENUE | | | 4,726,229.00 | 29,611,529.00 | 34,337,758.00 | 4,466,000.00 | 29,308,503.00 | 33,774,503.00 | -1.6% |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 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 | 258,776.00 | 0.00 | 258,776.00 | 266,280.00 | 0.00 | 266,280.00 | 2.9% |
| Interest | | 8660 | 160,000.00 | 900.00 | 160,900.00 | 163,242.00 | 0.00 | 163,242.00 | 1.5% |
| 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 | 89,625.00 | 89,625.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 2,202,172.00 | 795,408.00 | 2,997,580.00 | 1,110,000.00 | 0.00 | 1,110,000.00 | -63.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 4,324,738.00 | 4,324,738.00 | | 4,324,738.00 | 4,324,738.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,620,948.00 | 5,210,671.00 | 7,831,619.00 | 1,539,522.00 | 4,324,738.00 | 5,864,260.00 | -25.1% |
| TOTAL, REVENUES | | | 258,528,691.00 | 62,735,280.00 | 321,263,971.00 | 276,319,470.00 | 86,148,211.00 | 362,467,681.00 | 12.8% |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 80,099,000.00 | 19,200,887.00 | 99,299,887.00 | 89,964,368.00 | 27,773,126.00 | 117,737,494.00 | 18.6% |
| Certificated Pupil Support Salaries | | 1200 | 3,683,778.00 | 4,572,539.00 | 8,256,317.00 | 4,237,859.00 | 5,883,896.00 | 10,121,755.00 | 22.6% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 12,398,471.00 | 1,440,051.00 | 13,838,522.00 | 13,616,398.00 | 1,922,893.00 | 15,539,291.00 | 12.3% |
| Other Certificated Salaries | | 1900 | 626,362.00 | 4,530,671.00 | 5,157,033.00 | 157,567.00 | 5,625,714.00 | 5,783,281.00 | 12.1% |
| TOTAL, CERTIFICATED SALARIES | | | 96,807,611.00 | 29,744,148.00 | 126,551,759.00 | 107,976,192.00 | 41,205,629.00 | 149,181,821.00 | 17.9% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 2,429,995.00 | 5,261,225.00 | 7,691,220.00 | 2,478,388.00 | 5,723,969.00 | 8,202,357.00 | 6.6% |
| Classified Support Salaries | | 2200 | 13,498,974.00 | 5,836,590.00 | 19,335,564.00 | 14,540,922.00 | 9,328,148.00 | 23,869,070.00 | 23.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 3,103,114.00 | 635,742.00 | 3,738,856.00 | 3,496,644.00 | 996,551.00 | 4,493,195.00 | 20.2% |

| 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 | 11,038,193.00 | 824,248.00 | 11,862,441.00 | 12,005,320.00 | 854,445.00 | 12,859,765.00 | 8.4% |
| Other Classified Salaries | | 2900 | 3,273,103.00 | 564,891.00 | 3,837,994.00 | 4,211,857.00 | 530,073.00 | 4,741,930.00 | 23.6% |
| TOTAL, CLASSIFIED SALARIES | | | 33,343,379.00 | 13,122,696.00 | 46,466,075.00 | 36,733,131.00 | 17,433,186.00 | 54,166,317.00 | 16.6% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 15,744,323.00 | 17,643,975.00 | 33,388,298.00 | 20,508,918.00 | 21,106,823.00 | 41,615,741.00 | 24.6% |
| PERS | | 3201-3202 | 6,516,906.00 | 2,379,201.00 | 8,896,107.00 | 8,225,149.00 | 4,363,924.00 | 12,589,073.00 | 41.5% |
| OASDI/Medicare/Alternativ e | | 3301-3302 | 3,749,059.00 | 1,564,981.00 | 5,314,040.00 | 4,136,556.00 | 1,999,174.00 | 6,135,730.00 | 15.5% |
| Health and Welfare Benefits | | 3401-3402 | 11,756,785.00 | 3,262,772.00 | 15,019,557.00 | 13,133,261.00 | 4,245,343.00 | 17,378,604.00 | 15.7% |
| Unemployment Insurance | | 3501-3502 | 1,174,595.00 | 278,049.00 | 1,452,644.00 | 723,749.00 | 293,197.00 | 1,016,946.00 | -30.0% |
| Workers' Compensation | | 3601-3602 | 2,307,643.00 | 746,194.00 | 3,053,837.00 | 2,470,829.00 | 1,003,730.00 | 3,474,559.00 | 13.8% |
| OPEB, Allocated | | 3701-3702 | 3,546,296.00 | 229,395.00 | 3,775,691.00 | 3,103,259.00 | 460,237.00 | 3,563,496.00 | -5.6% |
| OPEB, Activ e Employees | | 3751-3752 | 878,934.00 | 230,214.00 | 1,109,148.00 | 1,781,832.00 | 511,722.00 | 2,293,554.00 | 106.8% |
| Other Employee Benefits | | 3901-3902 | 1,045,193.00 | 0.00 | 1,045,193.00 | 1,779.00 | 0.00 | 1,779.00 | -99.8% |
| TOTAL, EMPLOYEE BENEFITS | | | 46,719,734.00 | 26,334,781.00 | 73,054,515.00 | 54,085,332.00 | 33,984,150.00 | 88,069,482.00 | 20.6% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 2,539,000.00 | 2,171,846.00 | 4,710,846.00 | 1,999,494.00 | 590,062.00 | 2,589,556.00 | -45.0% |
| Books and Other Reference Materials | | 4200 | 132,320.00 | 538,579.00 | 670,899.00 | 195,110.00 | 483,478.00 | 678,588.00 | 1.1% |
| Materials and Supplies | | 4300 | 9,909,086.00 | 3,742,651.00 | 13,651,737.00 | 15,316,120.00 | 8,403,126.00 | 23,719,246.00 | 73.7% |
| Noncapitalized Equipment | | 4400 | 826,817.00 | 1,433,234.00 | 2,260,051.00 | 813,890.00 | 764,291.00 | 1,578,181.00 | -30.2% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 13,407,223.00 | 7,886,310.00 | 21,293,533.00 | 18,324,614.00 | 10,240,957.00 | 28,565,571.00 | 34.2% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 2,017,022.00 | 5,249,840.00 | 7,266,862.00 | 2,137,830.00 | 8,205,834.00 | 10,343,664.00 | 42.3% |
| Travel and Conferences | | 5200 | 178,054.00 | 218,362.00 | 396,416.00 | 574,899.00 | 335,983.00 | 910,882.00 | 129.8% |
| Dues and Memberships | | 5300 | 46,799.00 | 7,805.00 | 54,604.00 | 90,930.00 | 1,836.00 | 92,766.00 | 69.9% |
| Insurance | | 5400 - 5450 | 1,914,412.00 | 0.00 | 1,914,412.00 | 2,065,223.00 | 0.00 | 2,065,223.00 | 7.9% |
| Operations and Housekeeping Services | | 5500 | 4,962,780.00 | 74,020.00 | 5,036,800.00 | 5,000,623.00 | 122,500.00 | 5,123,123.00 | 1.7% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 825,669.00 | 504,228.00 | 1,329,897.00 | 1,143,255.00 | 855,086.00 | 1,998,341.00 | 50.3% |
| Transfers of Direct Costs | | 5710 | 4,155.00 | (4,155.00) | 0.00 | 5,026.00 | (5,026.00) | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 6,139,221.00 | 6,083,392.00 | 12,222,613.00 | 7,976,661.00 | 6,925,135.00 | 14,901,796.00 | 21.9% |
| Communications | | 5900 | 492,829.00 | 284,913.00 | 777,742.00 | 548,907.00 | 39,650.00 | 588,557.00 | -24.3% |

| 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 | | | 16,580,941.00 | 12,418,405.00 | 28,999,346.00 | 19,543,354.00 | 16,480,998.00 | 36,024,352.00 | 24.2% |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 175,000.00 | 175,000.00 | New |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 46,948.00 | 46,948.00 | 0.00 | 14,362,678.00 | 14,362,678.00 | 30,492.7% |
| 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 | 139,701.00 | 447,741.00 | 587,442.00 | 291,360.00 | 862,653.00 | 1,154,013.00 | 96.4% |
| Equipment Replacement | | 6500 | 0.00 | 27,836.00 | 27,836.00 | 0.00 | 170,000.00 | 170,000.00 | 510.7% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 139,701.00 | 522,525.00 | 662,226.00 | 291,360.00 | 15,570,331.00 | 15,861,691.00 | 2,295.2% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | (17.00) | 0.00 | (17.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 5,392,272.00 | 0.00 | 5,392,272.00 | 5,930,498.00 | 0.00 | 5,930,498.00 | 10.0% |
| 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 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 5,392,255.00 | 0.00 | 5,392,255.00 | 5,930,498.00 | 0.00 | 5,930,498.00 | 10.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (968,931.00) | 968,931.00 | 0.00 | (1,373,286.00) | 1,373,286.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (317,716.00) | 0.00 | (317,716.00) | (463,566.00) | 0.00 | (463,566.00) | 45.9% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,286,647.00) | 968,931.00 | (317,716.00) | (1,836,852.00) | 1,373,286.00 | (463,566.00) | 45.9% |
| TOTAL, EXPENDITURES | | | 211,104,197.00 | 90,997,796.00 | 302,101,993.00 | 241,047,629.00 | 136,288,537.00 | 377,336,166.00 | 24.9% |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 5,000,000.00 | 0.00 | 5,000,000.00 | 2,000,000.00 | 0.00 | 2,000,000.00 | -60.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 520,000.00 | 0.00 | 520,000.00 | New |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 5,000,000.00 | 0.00 | 5,000,000.00 | 2,520,000.00 | 0.00 | 2,520,000.00 | -49.6% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 5,250,000.00 | 0.00 | 5,250,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | 5,150,000.00 | 0.00 | 5,150,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 10,400,000.00 | 0.00 | 10,400,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |

| 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 | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (34,790,532.00) | 34,790,532.00 | 0.00 | (41,802,502.00) | 41,802,502.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (34,790,532.00) | 34,790,532.00 | 0.00 | (41,802,502.00) | 41,802,502.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e) | | | (40,190,532.00) | 34,790,532.00 | (5,400,000.00) | (39,282,502.00) | 41,802,502.00 | 2,520,000.00 | -146.7% |

| | | | 2021-22 Estimated Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|---|----------------|------------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Description | Function Codes | Object Codes | | | | | | | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 251,181,514.00 | 0.00 | 251,181,514.00 | 270,313,948.00 | 0.00 | 270,313,948.00 | 7.6% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 27,913,080.00 | 27,913,080.00 | 0.00 | 52,514,970.00 | 52,514,970.00 | 88.1% |
| 3) Other State Revenue | | 8300-8599 | 4,726,229.00 | 29,611,529.00 | 34,337,758.00 | 4,466,000.00 | 29,308,503.00 | 33,774,503.00 | -1.6% |
| 4) Other Local Revenue | | 8600-8799 | 2,620,948.00 | 5,210,671.00 | 7,831,619.00 | 1,539,522.00 | 4,324,738.00 | 5,864,260.00 | -25.1% |
| 5) TOTAL, REVENUES | | | 258,528,691.00 | 62,735,280.00 | 321,263,971.00 | 276,319,470.00 | 86,148,211.00 | 362,467,681.00 | 12.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | Except 7600-7699 | 129,151,556.00 | 59,128,756.00 | 188,280,312.00 | 148,455,181.00 | 77,485,354.00 | 225,940,535.00 | 20.0% |
| 2) Instruction - Related Services | 2000-2999 | | 28,434,411.00 | 10,878,512.00 | 39,312,923.00 | 32,194,066.00 | 13,344,042.00 | 45,538,108.00 | 15.8% |
| 3) Pupil Services | 3000-3999 | | 15,490,928.00 | 8,176,128.00 | 23,667,056.00 | 16,659,648.00 | 12,387,720.00 | 29,047,368.00 | 22.7% |
| 4) Ancillary Services | 4000-4999 | | 758,296.00 | 110,800.00 | 869,096.00 | 3,001,027.00 | 17,946.00 | 3,018,973.00 | 247.4% |
| 5) Community Services | 5000-5999 | | 89,264.00 | 0.00 | 89,264.00 | 98,904.00 | 0.00 | 98,904.00 | 10.8% |
| 6) Enterprise | 6000-6999 | | 2,848,000.00 | 0.00 | 2,848,000.00 | 1,933,000.00 | 0.00 | 1,933,000.00 | -32.1% |
| 7) General Administration | 7000-7999 | | 12,929,606.00 | 2,854,156.00 | 15,783,762.00 | 14,597,206.00 | 8,321,004.00 | 22,918,210.00 | 45.2% |
| 8) Plant Services | 8000-8999 | | 16,009,881.00 | 9,849,444.00 | 25,859,325.00 | 18,178,099.00 | 24,732,471.00 | 42,910,570.00 | 65.9% |
| 9) Other Outgo | 9000-9999 | | 5,392,255.00 | 0.00 | 5,392,255.00 | 5,930,498.00 | 0.00 | 5,930,498.00 | 10.0% |
| 10) TOTAL, EXPENDITURES | | | 211,104,197.00 | 90,997,796.00 | 302,101,993.00 | 241,047,629.00 | 136,288,537.00 | 377,336,166.00 | 24.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 47,424,494.00 | (28,262,516.00) | 19,161,978.00 | 35,271,841.00 | (50,140,326.00) | (14,868,485.00) | -177.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 5,000,000.00 | 0.00 | 5,000,000.00 | 2,520,000.00 | 0.00 | 2,520,000.00 | -49.6% |
| b) Transfers Out | | 7600-7629 | 10,400,000.00 | 0.00 | 10,400,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | (34,790,532.00) | 34,790,532.00 | 0.00 | (41,802,502.00) | 41,802,502.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (40,190,532.00) | 34,790,532.00 | (5,400,000.00) | (39,282,502.00) | 41,802,502.00 | 2,520,000.00 | -146.7% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 7,233,962.00 | 6,528,016.00 | 13,761,978.00 | (4,010,661.00) | (8,337,824.00) | (12,348,485.00) | -189.7% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 18,332,622.00 | 13,476,959.00 | 31,809,581.00 | 25,463,349.00 | 20,108,210.00 | 45,571,559.00 | 43.3% |

| 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 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 18,332,622.00 | 13,476,959.00 | 31,809,581.00 | 25,463,349.00 | 20,108,210.00 | 45,571,559.00 | 43.3% |
| d) Other Restatements | | 9795 | (103,235.00) | 103,235.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 18,229,387.00 | 13,580,194.00 | 31,809,581.00 | 25,463,349.00 | 20,108,210.00 | 45,571,559.00 | 43.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 25,463,349.00 | 20,108,210.00 | 45,571,559.00 | 21,452,688.00 | 11,770,386.00 | 33,223,074.00 | -27.1% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 15,005.00 | 0.00 | 15,005.00 | 15,005.00 | 0.00 | 15,005.00 | 0.0% |
| Stores | | 9712 | 374,846.00 | 0.00 | 374,846.00 | 374,846.00 | 0.00 | 374,846.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 149,520.00 | 149,520.00 | 149,520.00 | 0.00 | 149,520.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 19,958,690.00 | 19,958,690.00 | 0.00 | 11,770,386.00 | 11,770,386.00 | -41.0% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 15,457,094.00 | 0.00 | 15,457,094.00 | 9,545,566.00 | 0.00 | 9,545,566.00 | -38.2% |
| Standard Deviation (200 ADA) | 0000 | 9780 | | | 0.00 | 2,000,000.00 | | 2,000,000.00 | |
| Facility Upgrades/Maintenance | 0000 | 9780 | | | 0.00 | 3,890,000.00 | | 3,890,000.00 | |
| Site One-Time C/O | 0000 | 9780 | | | 0.00 | 993,935.00 | | 993,935.00 | |
| Instructional Materials - Lottery | 1100 | 9780 | | | 0.00 | 2,661,631.00 | | 2,661,631.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 9,375,060.00 | 0.00 | 9,375,060.00 | 11,320,085.00 | 0.00 | 11,320,085.00 | 20.7% |
| Unassigned/Unappropriated Amount | | 9790 | 241,344.00 | 0.00 | 241,344.00 | 47,666.00 | 0.00 | 47,666.00 | -80.2% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|--|------------------------------|-------------------|
| 2600 | Expanded Learning Opportunities Program | 4,303,900.00 | 3,642,147.00 |
| 6266 | Educator Effectiveness, FY 2021-22 | 3,962,437.00 | 3,831,693.00 |
| 6300 | Lottery: Instructional Materials | 1,387,644.00 | 1,020,472.00 |
| 6537 | Special Ed: Learning Recovery Support | 1,844,485.00 | 0.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 114,824.00 | 0.00 |
| 7425 | Expanded Learning Opportunities (ELO) Grant | 5,780,955.00 | 1,831,449.00 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff | 1,021,143.00 | 0.00 |
| 9010 | Other Restricted Local | 1,543,302.00 | 1,444,625.00 |
| Total, Restricted Balance | | 19,958,690.00 | 11,770,386.00 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 4,790.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 4,790.00 | 0.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 7,793.00 | 37,007.00 | 374.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 684.00 | 4,092.00 | 498.2% |
| 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 | | | 8,477.00 | 41,099.00 | 873.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (3,687.00) | (41,099.00) | 1,014.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (3,687.00) | (41,099.00) | 1,014.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,008,886.00 | 1,005,199.00 | -0.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,008,886.00 | 1,005,199.00 | -0.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,008,886.00 | 1,005,199.00 | -0.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,005,199.00 | 964,100.00 | -4.1% |
| Components of Ending Fund Balance | | | | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------------|-------------------|-----------------------|
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,005,199.00 | 964,100.00 | -4.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 42,786.98 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 964,438.38 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 7,626.49 | | |
| 9) TOTAL, ASSETS | | | 1,014,851.85 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenues | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------------|-------------------|-----------------------|
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 | | | | | |
| (G9 + H2) - (I6 + J2) | | | 1,014,851.85 | | |
| REVENUES | | | | | |
| Sale of Equipment and Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 4,790.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 4,790.00 | 0.00 | 0.0% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Materials and Supplies | | 4300 | 7,793.00 | 37,007.00 | 374.9% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------------|-------------------|-----------------------|
| TOTAL, BOOKS AND SUPPLIES | | | 7,793.00 | 37,007.00 | 374.9% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 684.00 | 4,092.00 | 498.2% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 684.00 | 4,092.00 | 498.2% |
| CAPITAL OUTLAY | | | | | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 8,477.00 | 41,099.00 | 873.1% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 4,790.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 4,790.00 | 0.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 8,477.00 | 41,099.00 | 384.8% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 8,477.00 | 41,099.00 | 384.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (3,687.00) | (41,099.00) | 1,014.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (3,687.00) | (41,099.00) | 1,014.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,008,886.00 | 1,005,199.00 | -0.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,008,886.00 | 1,005,199.00 | -0.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,008,886.00 | 1,005,199.00 | -0.4% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------------|-------------------|-----------------------|
| 2) Ending Balance, June 30 (E + F1e) | | | 1,005,199.00 | 964,100.00 | -4.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,005,199.00 | 964,100.00 | -4.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|------------------------|------------------------------|-------------------|
| 8210 | Student Activity Funds | 1,005,199.00 | 964,100.00 |
| Total, Restricted Balance | | 1,005,199.00 | 964,100.00 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 144,950.00 | 144,950.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 1,548,105.00 | 1,625,873.00 | 5.0% |
| 4) Other Local Revenue | | 8600-8799 | 133,955.00 | 57,848.00 | -56.8% |
| 5) TOTAL, REVENUES | | | 1,827,010.00 | 1,828,671.00 | 0.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 857,870.00 | 971,273.00 | 13.2% |
| 2) Classified Salaries | | 2000-2999 | 459,400.00 | 438,640.00 | -4.5% |
| 3) Employee Benefits | | 3000-3999 | 412,908.00 | 491,191.00 | 19.0% |
| 4) Books and Supplies | | 4000-4999 | 261,276.00 | 99,669.00 | -61.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 165,475.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 39,649.00 | 80,221.00 | 102.3% |
| 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 | 71,838.00 | 83,054.00 | 15.6% |
| 9) TOTAL, EXPENDITURES | | | 2,268,416.00 | 2,164,048.00 | -4.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (441,406.00) | (335,377.00) | -24.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (441,406.00) | (335,377.00) | -24.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,059,091.00 | 617,685.00 | -41.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,059,091.00 | 617,685.00 | -41.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,059,091.00 | 617,685.00 | -41.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 617,685.00 | 282,308.00 | -54.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 376,840.00 | 38,615.00 | -89.8% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 240,845.00 | 243,693.00 | 1.2% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 510,713.65 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 2,811.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 513,524.65 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 2,188.52 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 14,544.55 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 16,733.07 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G9 + H2) - (I6 + J2) | | | 496,791.58 | | |
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | | | |
| Federal Sources | | 8287 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 144,950.00 | 144,950.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 144,950.00 | 144,950.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 1,469,404.00 | 1,556,799.00 | 5.9% |
| All Other State Revenue | All Other | 8590 | 78,701.00 | 69,074.00 | -12.2% |
| TOTAL, OTHER STATE REVENUE | | | 1,548,105.00 | 1,625,873.00 | 5.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 14,000.00 | 2,848.00 | -79.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 45,000.00 | 55,000.00 | 22.2% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 74,955.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 133,955.00 | 57,848.00 | -56.8% |
| TOTAL, REVENUES | | | 1,827,010.00 | 1,828,671.00 | 0.1% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 616,595.00 | 717,018.00 | 16.3% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 238,951.00 | 254,255.00 | 6.4% |
| Other Certificated Salaries | | 1900 | 2,324.00 | 0.00 | -100.0% |
| TOTAL, CERTIFICATED SALARIES | | | 857,870.00 | 971,273.00 | 13.2% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 1,699.00 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 35,593.00 | 25,457.00 | -28.5% |
| Clerical, Technical and Office Salaries | | 2400 | 388,927.00 | 372,894.00 | -4.1% |
| Other Classified Salaries | | 2900 | 33,181.00 | 40,289.00 | 21.4% |
| TOTAL, CLASSIFIED SALARIES | | | 459,400.00 | 438,640.00 | -4.5% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 198,754.00 | 254,588.00 | 28.1% |
| PERS | | 3201-3202 | 85,692.00 | 97,092.00 | 13.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 44,940.00 | 45,430.00 | 1.1% |
| Health and Welfare Benefits | | 3401-3402 | 33,819.00 | 45,419.00 | 34.3% |
| Unemployment Insurance | | 3501-3502 | 12,088.00 | 7,049.00 | -41.7% |
| Workers' Compensation | | 3601-3602 | 25,862.00 | 24,149.00 | -6.6% |
| OPEB, Allocated | | 3701-3702 | 6,106.00 | 6,959.00 | 14.0% |
| OPEB, Active Employees | | 3751-3752 | 5,647.00 | 10,505.00 | 86.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 412,908.00 | 491,191.00 | 19.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 18,984.00 | 0.00 | -100.0% |
| Materials and Supplies | | 4300 | 115,929.00 | 99,669.00 | -14.0% |
| Noncapitalized Equipment | | 4400 | 126,363.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 261,276.00 | 99,669.00 | -61.9% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 7,110.00 | 0.00 | -100.0% |
| 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 | 47,861.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 110,504.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 165,475.00 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 21,788.00 | 80,221.00 | 268.2% |
| Equipment | | 6400 | 17,861.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 39,649.00 | 80,221.00 | 102.3% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 71,838.00 | 83,054.00 | 15.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 71,838.00 | 83,054.00 | 15.6% |
| TOTAL, EXPENDITURES | | | 2,268,416.00 | 2,164,048.00 | -4.6% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 144,950.00 | 144,950.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 1,548,105.00 | 1,625,873.00 | 5.0% |
| 4) Other Local Revenue | | 8600-8799 | 133,955.00 | 57,848.00 | -56.8% |
| 5) TOTAL, REVENUES | | | 1,827,010.00 | 1,828,671.00 | 0.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 1,166,658.00 | 1,098,585.00 | -5.8% |
| 2) Instruction - Related Services | 2000-2999 | | 901,784.00 | 832,483.00 | -7.7% |
| 3) Pupil Services | 3000-3999 | | 53,883.00 | 34,979.00 | -35.1% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 71,838.00 | 83,054.00 | 15.6% |
| 8) Plant Services | 8000-8999 | | 74,253.00 | 114,947.00 | 54.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 2,268,416.00 | 2,164,048.00 | -4.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (441,406.00) | (335,377.00) | -24.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (441,406.00) | (335,377.00) | -24.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,059,091.00 | 617,685.00 | -41.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,059,091.00 | 617,685.00 | -41.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,059,091.00 | 617,685.00 | -41.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 617,685.00 | 282,308.00 | -54.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 376,840.00 | 38,615.00 | -89.8% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 240,845.00 | 243,693.00 | 1.2% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|--------------------------------------|------------------------------|-------------------|
| 6371 | CalWORKs for ROCP or Adult Education | 31,737.00 | 31,737.00 |
| 6391 | Adult Education Program | 338,225.00 | 0.00 |
| 9010 | Other Restricted Local | 6,878.00 | 6,878.00 |
| Total, Restricted Balance | | 376,840.00 | 38,615.00 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 18,839.00 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 1,737,055.00 | 1,742,055.00 | 0.3% |
| 4) Other Local Revenue | | 8600-8799 | 7,992.00 | 2,744.00 | -65.7% |
| 5) TOTAL, REVENUES | | | 1,763,886.00 | 1,744,799.00 | -1.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 26,210.00 | 142,278.00 | 442.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,728,446.00 | 1,601,114.00 | -7.4% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 1,238.00 | 1,407.00 | 13.7% |
| 9) TOTAL, EXPENDITURES | | | 1,755,894.00 | 1,744,799.00 | -0.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 7,992.00 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 7,992.00 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 268,552.00 | 276,544.00 | 3.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 268,552.00 | 276,544.00 | 3.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 268,552.00 | 276,544.00 | 3.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 276,544.00 | 276,544.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 276,544.00 | 276,544.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 406,252.85 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 406,252.85 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 118,228.80 | | |
| 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 | | | 118,228.80 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G9 + H2) - (I6 + J2) | | | 288,024.05 | | |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 18,839.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 18,839.00 | 0.00 | -100.0% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 1,737,055.00 | 1,737,055.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 5,000.00 | New |
| TOTAL, OTHER STATE REVENUE | | | 1,737,055.00 | 1,742,055.00 | 0.3% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 7,992.00 | 2,744.00 | -65.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 7,992.00 | 2,744.00 | -65.7% |
| TOTAL, REVENUES | | | 1,763,886.00 | 1,744,799.00 | -1.1% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 3,738.00 | New |
| Materials and Supplies | | 4300 | 18,839.00 | 130,765.00 | 594.1% |
| Noncapitalized Equipment | | 4400 | 7,371.00 | 7,775.00 | 5.5% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 26,210.00 | 142,278.00 | 442.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 1,703,380.00 | 1,561,613.00 | -8.3% |
| Travel and Conferences | | 5200 | 0.00 | 948.00 | New |
| 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 | 12,384.00 | New |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 25,066.00 | 26,169.00 | 4.4% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,728,446.00 | 1,601,114.00 | -7.4% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| Transfers of Indirect Costs - Interfund | | 7350 | 1,238.00 | 1,407.00 | 13.7% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 1,238.00 | 1,407.00 | 13.7% |
| TOTAL, EXPENDITURES | | | 1,755,894.00 | 1,744,799.00 | -0.6% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 18,839.00 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 1,737,055.00 | 1,742,055.00 | 0.3% |
| 4) Other Local Revenue | | 8600-8799 | 7,992.00 | 2,744.00 | -65.7% |
| 5) TOTAL, REVENUES | | | 1,763,886.00 | 1,744,799.00 | -1.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 1,754,656.00 | 1,739,711.00 | -0.9% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 3,681.00 | New |
| 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 | | 1,238.00 | 1,407.00 | 13.7% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,755,894.00 | 1,744,799.00 | -0.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 7,992.00 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 7,992.00 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 268,552.00 | 276,544.00 | 3.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 268,552.00 | 276,544.00 | 3.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 268,552.00 | 276,544.00 | 3.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 276,544.00 | 276,544.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 276,544.00 | 276,544.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|---|------------------------------|-------------------|
| 5058 | Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend | 4,279.00 | 4,279.00 |
| 6130 | Child Development: Center-Based Reserve Account | 264,273.00 | 264,273.00 |
| 9010 | Other Restricted Local | 7,992.00 | 7,992.00 |
| Total, Restricted Balance | | 276,544.00 | 276,544.00 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 13,773,495.00 | 8,724,951.00 | -36.7% |
| 3) Other State Revenue | | 8300-8599 | 961,346.00 | 5,678,297.00 | 490.7% |
| 4) Other Local Revenue | | 8600-8799 | 168,668.00 | 197,939.00 | 17.4% |
| 5) TOTAL, REVENUES | | | 14,903,509.00 | 14,601,187.00 | -2.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 3,885,417.00 | 4,540,782.00 | 16.9% |
| 3) Employee Benefits | | 3000-3999 | 1,169,577.00 | 1,682,251.00 | 43.8% |
| 4) Books and Supplies | | 4000-4999 | 6,765,939.00 | 6,841,824.00 | 1.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 566,474.00 | 1,057,225.00 | 86.6% |
| 6) Capital Outlay | | 6000-6999 | 28,670.00 | 100,000.00 | 248.8% |
| 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 | 244,640.00 | 379,105.00 | 55.0% |
| 9) TOTAL, EXPENDITURES | | | 12,660,717.00 | 14,601,187.00 | 15.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 2,242,792.00 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,242,792.00 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,561,567.00 | 10,804,359.00 | 26.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,561,567.00 | 10,804,359.00 | 26.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,561,567.00 | 10,804,359.00 | 26.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,804,359.00 | 10,804,359.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 250.00 | 0.00 | -100.0% |
| Stores | | 9712 | 431,477.85 | 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 | 10,372,631.15 | 10,804,359.00 | 4.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 7,879,182.62 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 567.00 | | |
| c) in Revolving Cash Account | | 9130 | 250.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 431,477.85 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 8,311,477.47 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 13.45 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 53,315.35 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 53,328.80 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G9 + H2) - (I6 + J2) | | | 8,258,148.67 | | |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 12,773,495.00 | 7,877,823.00 | -38.3% |
| Donated Food Commodities | | 8221 | 1,000,000.00 | 847,128.00 | -15.3% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 13,773,495.00 | 8,724,951.00 | -36.7% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 961,346.00 | 5,678,297.00 | 490.7% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 961,346.00 | 5,678,297.00 | 490.7% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 7,615.00 | 53,000.00 | 596.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 17,000.00 | 25,000.00 | 47.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 144,053.00 | 119,939.00 | -16.7% |
| TOTAL, OTHER LOCAL REVENUE | | | 168,668.00 | 197,939.00 | 17.4% |
| TOTAL, REVENUES | | | 14,903,509.00 | 14,601,187.00 | -2.0% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 2,850,439.00 | 3,316,699.00 | 16.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 683,518.00 | 816,379.00 | 19.4% |
| Clerical, Technical and Office Salaries | | 2400 | 351,460.00 | 407,704.00 | 16.0% |
| 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 | | | 3,885,417.00 | 4,540,782.00 | 16.9% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 741,483.00 | 1,012,324.00 | 36.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 278,292.00 | 333,635.00 | 19.9% |
| Health and Welfare Benefits | | 3401-3402 | 24,635.00 | 90,527.00 | 267.5% |
| Unemployment Insurance | | 3501-3502 | 19,372.00 | 22,703.00 | 17.2% |
| Workers' Compensation | | 3601-3602 | 66,278.00 | 77,771.00 | 17.3% |
| OPEB, Allocated | | 3701-3702 | 20,903.00 | 37,267.00 | 78.3% |
| OPEB, Active Employees | | 3751-3752 | 18,614.00 | 108,024.00 | 480.3% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,169,577.00 | 1,682,251.00 | 43.8% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 99.00 | 600.00 | 506.1% |
| Materials and Supplies | | 4300 | 442,977.00 | 378,400.00 | -14.6% |
| Noncapitalized Equipment | | 4400 | 166,749.00 | 172,000.00 | 3.1% |
| Food | | 4700 | 6,156,114.00 | 6,290,824.00 | 2.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 6,765,939.00 | 6,841,824.00 | 1.1% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 15,716.00 | 6,000.00 | -61.8% |
| Dues and Memberships | | 5300 | 2,637.00 | 3,000.00 | 13.8% |
| Insurance | | 5400-5450 | 2,171.00 | 2,500.00 | 15.2% |
| Operations and Housekeeping Services | | 5500 | 9,707.00 | 12,000.00 | 23.6% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 448,592.00 | 484,125.00 | 7.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 76,232.00 | 543,500.00 | 613.0% |
| Communications | | 5900 | 11,419.00 | 6,100.00 | -46.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 566,474.00 | 1,057,225.00 | 86.6% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 28,670.00 | 100,000.00 | 248.8% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 28,670.00 | 100,000.00 | 248.8% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 244,640.00 | 379,105.00 | 55.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 244,640.00 | 379,105.00 | 55.0% |
| TOTAL, EXPENDITURES | | | 12,660,717.00 | 14,601,187.00 | 15.3% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |

| 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% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 13,773,495.00 | 8,724,951.00 | -36.7% |
| 3) Other State Revenue | | 8300-8599 | 961,346.00 | 5,678,297.00 | 490.7% |
| 4) Other Local Revenue | | 8600-8799 | 168,668.00 | 197,939.00 | 17.4% |
| 5) TOTAL, REVENUES | | | 14,903,509.00 | 14,601,187.00 | -2.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 12,163,920.00 | 13,942,832.00 | 14.6% |
| 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 | | 244,640.00 | 379,105.00 | 55.0% |
| 8) Plant Services | 8000-8999 | | 252,157.00 | 279,250.00 | 10.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 12,660,717.00 | 14,601,187.00 | 15.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 2,242,792.00 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,242,792.00 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,561,567.00 | 10,804,359.00 | 26.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,561,567.00 | 10,804,359.00 | 26.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,561,567.00 | 10,804,359.00 | 26.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,804,359.00 | 10,804,359.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 250.00 | 0.00 | -100.0% |
| Stores | | 9712 | 431,477.85 | 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 | 10,372,631.15 | 10,804,359.00 | 4.2% |
| 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) | 8,671,412.15 | 9,103,140.00 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements) | 1,003,396.00 | 1,003,396.00 |
| 5460 | Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR) | 41,490.00 | 82,980.00 |
| 5465 | Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR) | 656,333.00 | 614,843.00 |
| Total, Restricted Balance | | 10,372,631.15 | 10,804,359.00 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 100,000.00 | 88,874.00 | -11.1% |
| 5) TOTAL, REVENUES | | | 100,000.00 | 88,874.00 | -11.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 100,000.00 | 88,874.00 | -11.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 5,250,000.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 5,000,000.00 | 0.00 | -100.0% |
| 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 | | | 250,000.00 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 350,000.00 | 88,874.00 | -74.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 42,351,311.00 | 42,701,311.00 | 0.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 42,351,311.00 | 42,701,311.00 | 0.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 42,351,311.00 | 42,701,311.00 | 0.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 42,701,311.00 | 42,790,185.00 | 0.2% |
| 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 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 42,300,000.00 | 42,300,000.00 | 0.0% |
| Technology Device Refresh | 0000 | 9760 | | 5,250,000.00 | |
| Curriculum Adoptions | 0000 | 9760 | | 37,050,000.00 | |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 401,311.00 | 490,185.00 | 22.1% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 42,657,466.10 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 10,500.00 | | |
| b) in Banks | | 9120 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 42,667,966.10 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G9 + H2) - (I6 + J2) | | | 42,667,966.10 | | |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 100,000.00 | 88,874.00 | -11.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 100,000.00 | 88,874.00 | -11.1% |
| TOTAL, REVENUES | | | 100,000.00 | 88,874.00 | -11.1% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 5,250,000.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 5,250,000.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 5,000,000.00 | 0.00 | -100.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 5,000,000.00 | 0.00 | -100.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from 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) | | | 250,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 100,000.00 | 88,874.00 | -11.1% |
| 5) TOTAL, REVENUES | | | 100,000.00 | 88,874.00 | -11.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 100,000.00 | 88,874.00 | -11.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 5,250,000.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 5,000,000.00 | 0.00 | -100.0% |
| 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 | | | 250,000.00 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 350,000.00 | 88,874.00 | -74.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 42,351,311.00 | 42,701,311.00 | 0.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 42,351,311.00 | 42,701,311.00 | 0.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 42,351,311.00 | 42,701,311.00 | 0.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 42,701,311.00 | 42,790,185.00 | 0.2% |
| 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 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 42,300,000.00 | 42,300,000.00 | 0.0% |
| Technology Device Refresh | 0000 | 9760 | | 5,250,000.00 | |
| Curriculum Adoptions | 0000 | 9760 | | 37,050,000.00 | |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 401,311.00 | 490,185.00 | 22.1% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 67,000.00 | 13,311.00 | -80.1% |
| 5) TOTAL, REVENUES | | | 67,000.00 | 13,311.00 | -80.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 67,000.00 | 13,311.00 | -80.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 2,000,000.00 | New |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | (2,000,000.00) | New |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 67,000.00 | (1,986,689.00) | -3,065.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,184,494.00 | 4,251,494.00 | 1.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,184,494.00 | 4,251,494.00 | 1.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,184,494.00 | 4,251,494.00 | 1.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,251,494.00 | 2,264,805.00 | -46.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 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 | 4,251,494.00 | 2,264,805.00 | -46.7% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 4,194,477.26 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 4,194,477.26 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G9 + H2) - (I6 + J2) | | | 4,194,477.26 | | |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 67,000.00 | 13,311.00 | -80.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 67,000.00 | 13,311.00 | -80.1% |
| TOTAL, REVENUES | | | 67,000.00 | 13,311.00 | -80.1% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 2,000,000.00 | New |
| 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 | 2,000,000.00 | New |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from 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 | (2,000,000.00) | New |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 67,000.00 | 13,311.00 | -80.1% |
| 5) TOTAL, REVENUES | | | 67,000.00 | 13,311.00 | -80.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 67,000.00 | 13,311.00 | -80.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 2,000,000.00 | New |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | (2,000,000.00) | New |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 67,000.00 | (1,986,689.00) | -3,065.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,184,494.00 | 4,251,494.00 | 1.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,184,494.00 | 4,251,494.00 | 1.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,184,494.00 | 4,251,494.00 | 1.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,251,494.00 | 2,264,805.00 | -46.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 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 | 4,251,494.00 | 2,264,805.00 | -46.7% |
| 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 |
|---------------------------|-------------|------------------------------|-------------------|
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------------|--------------|---------------------------|-----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,754,059.00 | 1,659,521.00 | -5.4% |
| 5) TOTAL, REVENUES | | | 1,754,059.00 | 1,659,521.00 | -5.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 139,965.00 | New |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 56,487.00 | New |
| 4) Books and Supplies | | 4000-4999 | 8,351.00 | 23,528.00 | 181.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 226,681.00 | 200,728.00 | -11.4% |
| 6) Capital Outlay | | 6000-6999 | 20,455,403.00 | 29,920,478.00 | 46.3% |
| 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 | | | 20,690,435.00 | 30,341,186.00 | 46.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (18,936,376.00) | (28,681,665.00) | 51.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 65,000,000.00 | 0.00 | -100.0% |
| 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 | | | 65,000,000.00 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 46,063,624.00 | (28,681,665.00) | -162.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 64,460,966.00 | 110,524,590.00 | 71.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 64,460,966.00 | 110,524,590.00 | 71.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 64,460,966.00 | 110,524,590.00 | 71.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 110,524,590.00 | 81,842,925.00 | -26.0% |
| 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 | 110,524,590.00 | 81,842,925.00 | -26.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 112,291,089.55 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 47,700.00 | | |
| 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 | | | 112,338,789.55 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 65.00 | | |
| 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 | | | 65.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 112,338,724.55 | | |
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 1,282,059.00 | 1,282,059.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 472,000.00 | 377,462.00 | -20.0% |
| 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% |

| 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 | | | 1,754,059.00 | 1,659,521.00 | -5.4% |
| TOTAL, REVENUES | | | 1,754,059.00 | 1,659,521.00 | -5.4% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 29,635.00 | New |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 110,330.00 | New |
| 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 | 139,965.00 | New |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 35,509.00 | New |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 8,598.00 | New |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 5,527.00 | New |
| Unemployment Insurance | | 3501-3502 | 0.00 | 700.00 | New |
| Workers' Compensation | | 3601-3602 | 0.00 | 2,397.00 | New |
| OPEB, Allocated | | 3701-3702 | 0.00 | 1,218.00 | New |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 2,538.00 | New |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 56,487.00 | New |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 3,041.00 | 3,956.00 | 30.1% |
| Noncapitalized Equipment | | 4400 | 5,310.00 | 19,572.00 | 268.6% |
| TOTAL, BOOKS AND SUPPLIES | | | 8,351.00 | 23,528.00 | 181.7% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 95,085.00 | 42,452.00 | -55.4% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 131,596.00 | 158,276.00 | 20.3% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 226,681.00 | 200,728.00 | -11.4% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 905,472.00 | 967,339.00 | 6.8% |
| Land Improvements | | 6170 | 111,785.00 | 1,894,141.00 | 1,594.5% |
| Buildings and Improvements of Buildings | | 6200 | 19,354,900.00 | 27,027,167.00 | 39.6% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 83,246.00 | 31,831.00 | -61.8% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 20,455,403.00 | 29,920,478.00 | 46.3% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 20,690,435.00 | 30,341,186.00 | 46.6% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |

| 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% |
| INTERFUND TRANSFERS OUT | | | | | |
| 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% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 65,000,000.00 | 0.00 | -100.0% |
| 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 | | | 65,000,000.00 | 0.00 | -100.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 65,000,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|-----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,754,059.00 | 1,659,521.00 | -5.4% |
| 5) TOTAL, REVENUES | | | 1,754,059.00 | 1,659,521.00 | -5.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 20,690,435.00 | 30,341,186.00 | 46.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 20,690,435.00 | 30,341,186.00 | 46.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | (18,936,376.00) | (28,681,665.00) | 51.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 65,000,000.00 | 0.00 | -100.0% |
| 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 | | | 65,000,000.00 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | 46,063,624.00 | (28,681,665.00) | -162.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 64,460,966.00 | 110,524,590.00 | 71.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 64,460,966.00 | 110,524,590.00 | 71.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 64,460,966.00 | 110,524,590.00 | 71.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 110,524,590.00 | 81,842,925.00 | -26.0% |
| 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 | 110,524,590.00 | 81,842,925.00 | -26.0% |
| 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 | 110,524,590.00 | 81,842,925.00 |
| Total, Restricted Balance | | 110,524,590.00 | 81,842,925.00 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 6,528,456.00 | 6,438,472.00 | -1.4% |
| 5) TOTAL, REVENUES | | | 6,528,456.00 | 6,438,472.00 | -1.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 194,025.00 | 220,998.00 | 13.9% |
| 3) Employee Benefits | | 3000-3999 | 82,882.00 | 106,171.00 | 28.1% |
| 4) Books and Supplies | | 4000-4999 | 226,090.00 | 66,651.00 | -70.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 195,810.00 | 417,818.00 | 113.4% |
| 6) Capital Outlay | | 6000-6999 | 7,487,630.00 | 7,300,335.00 | -2.5% |
| 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 | | | 8,186,437.00 | 8,111,973.00 | -0.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,657,981.00) | (1,673,501.00) | 0.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,657,981.00) | (1,673,501.00) | 0.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 41,140,387.00 | 39,482,406.00 | -4.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 41,140,387.00 | 39,482,406.00 | -4.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 41,140,387.00 | 39,482,406.00 | -4.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 39,482,406.00 | 37,808,905.00 | -4.2% |
| 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 | 39,482,406.00 | 37,808,905.00 | -4.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 41,021,517.46 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 25,500.00 | | |
| b) in Banks | | 9120 | 370,077.72 | | |
| 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 | | | 41,417,095.18 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | (64.71) | | |
| 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 | | | (64.71) | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 41,417,159.89 | | |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 220,000.00 | 130,016.00 | -40.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 6,308,456.00 | 6,308,456.00 | 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 | | | 6,528,456.00 | 6,438,472.00 | -1.4% |
| TOTAL, REVENUES | | | 6,528,456.00 | 6,438,472.00 | -1.4% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 112,750.00 | 125,390.00 | 11.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 81,275.00 | 95,608.00 | 17.6% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 194,025.00 | 220,998.00 | 13.9% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 39,908.00 | 53,312.00 | 33.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 14,126.00 | 16,561.00 | 17.2% |
| Health and Welfare Benefits | | 3401-3402 | 20,800.00 | 25,800.00 | 24.0% |
| Unemployment Insurance | | 3501-3502 | 1,993.00 | 1,105.00 | -44.6% |
| Workers' Compensation | | 3601-3602 | 3,234.00 | 3,786.00 | 17.1% |
| OPEB, Allocated | | 3701-3702 | 1,017.00 | 1,826.00 | 79.5% |
| OPEB, Active Employees | | 3751-3752 | 1,804.00 | 3,781.00 | 109.6% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 82,882.00 | 106,171.00 | 28.1% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 124,573.00 | 30,060.00 | -75.9% |
| Noncapitalized Equipment | | 4400 | 101,517.00 | 36,591.00 | -64.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 226,090.00 | 66,651.00 | -70.5% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 47,170.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 148,640.00 | 417,818.00 | 181.1% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 195,810.00 | 417,818.00 | 113.4% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 8,480.00 | 12,870.00 | 51.8% |
| Land Improvements | | 6170 | 0.00 | 6,090.00 | New |
| Buildings and Improvements of Buildings | | 6200 | 7,461,196.00 | 7,278,345.00 | -2.5% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 17,954.00 | 3,030.00 | -83.1% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 7,487,630.00 | 7,300,335.00 | -2.5% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 8,186,437.00 | 8,111,973.00 | -0.9% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |

| 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% |
| INTERFUND TRANSFERS OUT | | | | | |
| 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% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 6,528,456.00 | 6,438,472.00 | -1.4% |
| 5) TOTAL, REVENUES | | | 6,528,456.00 | 6,438,472.00 | -1.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 337,891.00 | 525,864.00 | 55.6% |
| 8) Plant Services | 8000-8999 | | 7,848,546.00 | 7,586,109.00 | -3.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 8,186,437.00 | 8,111,973.00 | -0.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | (1,657,981.00) | (1,673,501.00) | 0.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | (1,657,981.00) | (1,673,501.00) | 0.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 41,140,387.00 | 39,482,406.00 | -4.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 41,140,387.00 | 39,482,406.00 | -4.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 41,140,387.00 | 39,482,406.00 | -4.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 39,482,406.00 | 37,808,905.00 | -4.2% |
| 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 | 39,482,406.00 | 37,808,905.00 | -4.2% |
| 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 | 39,482,406.00 | 37,808,905.00 |
| Total, Restricted Balance | | 39,482,406.00 | 37,808,905.00 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------------|--------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 50,000.00 | 68,350.00 | 36.7% |
| 5) TOTAL, REVENUES | | | 50,000.00 | 68,350.00 | 36.7% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 821,567.00 | 125,817.00 | -84.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7399 | | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 821,567.00 | 125,817.00 | -84.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (771,567.00) | (57,467.00) | -92.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 20,603,317.00 | 0.00 | -100.0% |
| 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 | | | (20,603,317.00) | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (21,374,884.00) | (57,467.00) | -99.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 21,583,046.00 | 208,162.00 | -99.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 21,583,046.00 | 208,162.00 | -99.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 21,583,046.00 | 208,162.00 | -99.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 208,162.00 | 150,695.00 | -27.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 208,162.00 | 150,695.00 | -27.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 41,528,095.53 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 13,200.00 | | |
| 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 | | | 41,541,295.53 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | (.32) | | |
| 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 | | | (.32) | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 41,541,295.85 | | |
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 50,000.00 | 68,350.00 | 36.7% |
| 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 | | | 50,000.00 | 68,350.00 | 36.7% |
| TOTAL, REVENUES | | | 50,000.00 | 68,350.00 | 36.7% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 821,567.00 | 125,817.00 | -84.7% |
| 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 | | | 821,567.00 | 125,817.00 | -84.7% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 821,567.00 | 125,817.00 | -84.7% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds | | 8913 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| 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 | 20,603,317.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 20,603,317.00 | 0.00 | -100.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| 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 Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (20,603,317.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 50,000.00 | 68,350.00 | 36.7% |
| 5) TOTAL, REVENUES | | | 50,000.00 | 68,350.00 | 36.7% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 821,567.00 | 125,817.00 | -84.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 821,567.00 | 125,817.00 | -84.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | (771,567.00) | (57,467.00) | -92.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 20,603,317.00 | 0.00 | -100.0% |
| 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 | | | (20,603,317.00) | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | (21,374,884.00) | (57,467.00) | -99.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 21,583,046.00 | 208,162.00 | -99.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 21,583,046.00 | 208,162.00 | -99.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 21,583,046.00 | 208,162.00 | -99.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 208,162.00 | 150,695.00 | -27.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 208,162.00 | 150,695.00 | -27.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|----------------------------------|------------------------------|-------------------|
| 7710 | State School Facilities Projects | 208,162.00 | 150,695.00 |
| Total, Restricted Balance | | 208,162.00 | 150,695.00 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 737,261.00 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 204,235.00 | 124,283.00 | -39.1% |
| 5) TOTAL, REVENUES | | | 941,496.00 | 124,283.00 | -86.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 70,032.00 | 172,647.00 | 146.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 146,786.00 | 261,131.00 | 77.9% |
| 6) Capital Outlay | | 6000-6999 | 2,390,925.00 | 5,750,316.00 | 140.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 2,778,826.00 | 2,691,956.00 | -3.1% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 5,386,569.00 | 8,876,050.00 | 64.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (4,445,073.00) | (8,751,767.00) | 96.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 25,753,317.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 520,000.00 | New |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 25,753,317.00 | (520,000.00) | -102.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 21,308,244.00 | (9,271,767.00) | -143.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 39,128,315.00 | 60,436,559.00 | 54.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 39,128,315.00 | 60,436,559.00 | 54.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 39,128,315.00 | 60,436,559.00 | 54.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 60,436,559.00 | 51,164,792.00 | -15.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 60,436,559.00 | 51,164,792.00 | -15.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 13,605,511.92 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 19,600.00 | | |
| b) in Banks | | 9120 | 4,716.07 | | |
| 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 | | | 13,629,827.99 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 25.33 | | |
| 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 | | | 25.33 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 13,629,802.66 | | |
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 737,261.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 737,261.00 | 0.00 | -100.0% |
| OTHER STATE REVENUE | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 16,076.00 | 16,076.00 | 0.0% |
| Interest | | 8660 | 146,218.00 | 108,207.00 | -26.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 41,941.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 204,235.00 | 124,283.00 | -39.1% |
| TOTAL, REVENUES | | | 941,496.00 | 124,283.00 | -86.8% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 2,654.00 | 3,513.00 | 32.4% |
| Noncapitalized Equipment | | 4400 | 67,378.00 | 169,134.00 | 151.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 70,032.00 | 172,647.00 | 146.5% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 104,762.00 | 125,109.00 | 19.4% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 42,024.00 | 84,182.00 | 100.3% |
| Communications | | 5900 | 0.00 | 51,840.00 | New |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 146,786.00 | 261,131.00 | 77.9% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 1,754,300.00 | 1,802,056.00 | 2.7% |
| Land Improvements | | 6170 | 175,979.00 | 226,980.00 | 29.0% |
| Buildings and Improvements of Buildings | | 6200 | 249,924.00 | 2,407,970.00 | 863.5% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 117,441.00 | 1,181,661.00 | 906.2% |
| Equipment Replacement | | 6500 | 93,281.00 | 131,649.00 | 41.1% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 2,390,925.00 | 5,750,316.00 | 140.5% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 781,826.00 | 694,956.00 | -11.1% |
| Other Debt Service - Principal | | 7439 | 1,997,000.00 | 1,997,000.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 2,778,826.00 | 2,691,956.00 | -3.1% |
| TOTAL, EXPENDITURES | | | 5,386,569.00 | 8,876,050.00 | 64.8% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| To: Special Reserve Fund From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 25,753,317.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 25,753,317.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| From: Special Reserve Fund To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| 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 | 520,000.00 | New |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 520,000.00 | New |
| OTHER SOURCES/USES | | | | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 25,753,317.00 | (520,000.00) | -102.0% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 737,261.00 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 204,235.00 | 124,283.00 | -39.1% |
| 5) TOTAL, REVENUES | | | 941,496.00 | 124,283.00 | -86.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 2,607,743.00 | 6,184,094.00 | 137.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 2,778,826.00 | 2,691,956.00 | -3.1% |
| 10) TOTAL, EXPENDITURES | | | 5,386,569.00 | 8,876,050.00 | 64.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | (4,445,073.00) | (8,751,767.00) | 96.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 25,753,317.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 520,000.00 | New |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 25,753,317.00 | (520,000.00) | -102.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | 21,308,244.00 | (9,271,767.00) | -143.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 39,128,315.00 | 60,436,559.00 | 54.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 39,128,315.00 | 60,436,559.00 | 54.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 39,128,315.00 | 60,436,559.00 | 54.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 60,436,559.00 | 51,164,792.00 | -15.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 60,436,559.00 | 51,164,792.00 | -15.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|------------------------|------------------------------|-------------------|
| 9010 | Other Restricted Local | 60,436,559.00 | 51,164,792.00 |
| Total, Restricted Balance | | 60,436,559.00 | 51,164,792.00 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 9,654,790.00 | 9,584,743.00 | -0.7% |
| 5) TOTAL, REVENUES | | | 9,654,790.00 | 9,584,743.00 | -0.7% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 41,167.00 | 46,231.00 | 12.3% |
| 3) Employee Benefits | | 3000-3999 | 16,636.00 | 19,694.00 | 18.4% |
| 4) Books and Supplies | | 4000-4999 | 7,213.00 | 18,456.00 | 155.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 280,002.00 | 340,375.00 | 21.6% |
| 6) Capital Outlay | | 6000-6999 | 1,463,551.00 | 5,149,356.00 | 251.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 3,323,954.00 | 3,783,258.00 | 13.8% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 5,132,523.00 | 9,357,370.00 | 82.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 4,522,267.00 | 227,373.00 | -95.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 3,575,746.00 | 3,575,746.00 | 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 | | | (3,575,746.00) | (3,575,746.00) | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 946,521.00 | (3,348,373.00) | -453.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 39,095,493.00 | 40,042,014.00 | 2.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 39,095,493.00 | 40,042,014.00 | 2.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 39,095,493.00 | 40,042,014.00 | 2.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 40,042,014.00 | 36,693,641.00 | -8.4% |
| 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 | 40,042,014.00 | 36,693,641.00 | -8.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 11,976,066.29 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 35,119.40 | | |
| 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 | 24,751,569.50 | | |
| 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 | | | 36,762,755.19 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 36,762,755.19 | | |
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 9,542,926.00 | 9,542,926.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 111,864.00 | 41,817.00 | -62.6% |
| 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% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| TOTAL, OTHER LOCAL REVENUE | | | 9,654,790.00 | 9,584,743.00 | -0.7% |
| TOTAL, REVENUES | | | 9,654,790.00 | 9,584,743.00 | -0.7% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 41,167.00 | 46,231.00 | 12.3% |
| 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 | | | 41,167.00 | 46,231.00 | 12.3% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 8,809.00 | 11,040.00 | 25.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 3,086.00 | 3,451.00 | 11.8% |
| Health and Welfare Benefits | | 3401-3402 | 3,000.00 | 3,000.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 496.00 | 231.00 | -53.4% |
| Workers' Compensation | | 3601-3602 | 724.00 | 792.00 | 9.4% |
| OPEB, Allocated | | 3701-3702 | 223.00 | 403.00 | 80.7% |
| OPEB, Active Employees | | 3751-3752 | 298.00 | 777.00 | 160.7% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 16,636.00 | 19,694.00 | 18.4% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 7,213.00 | 12,501.00 | 73.3% |
| Noncapitalized Equipment | | 4400 | 0.00 | 5,955.00 | New |
| TOTAL, BOOKS AND SUPPLIES | | | 7,213.00 | 18,456.00 | 155.9% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 677.00 | New |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 280,002.00 | 339,698.00 | 21.3% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 280,002.00 | 340,375.00 | 21.6% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 39,295.00 | New |
| Land Improvements | | 6170 | 13,701.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 1,448,850.00 | 5,110,061.00 | 252.5% |
| 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 | | | 1,463,551.00 | 5,149,356.00 | 251.8% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 927,378.00 | 1,342,447.00 | 44.8% |
| Other Debt Service - Principal | | 7439 | 2,396,576.00 | 2,440,811.00 | 1.8% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 3,323,954.00 | 3,783,258.00 | 13.8% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| TOTAL, EXPENDITURES | | | 5,132,523.00 | 9,357,370.00 | 82.3% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| 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 | 3,575,746.00 | 3,575,746.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 3,575,746.00 | 3,575,746.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (3,575,746.00) | (3,575,746.00) | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 9,654,790.00 | 9,584,743.00 | -0.7% |
| 5) TOTAL, REVENUES | | | 9,654,790.00 | 9,584,743.00 | -0.7% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 1,808,569.00 | 5,574,112.00 | 208.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 3,323,954.00 | 3,783,258.00 | 13.8% |
| 10) TOTAL, EXPENDITURES | | | 5,132,523.00 | 9,357,370.00 | 82.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | 4,522,267.00 | 227,373.00 | -95.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 3,575,746.00 | 3,575,746.00 | 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 | | | (3,575,746.00) | (3,575,746.00) | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | 946,521.00 | (3,348,373.00) | -453.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 39,095,493.00 | 40,042,014.00 | 2.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 39,095,493.00 | 40,042,014.00 | 2.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 39,095,493.00 | 40,042,014.00 | 2.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 40,042,014.00 | 36,693,641.00 | -8.4% |
| 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 | 40,042,014.00 | 36,693,641.00 | -8.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|------------------------|------------------------------|-------------------|
| 9010 | Other Restricted Local | 40,042,014.00 | 36,693,641.00 |
| Total, Restricted Balance | | 40,042,014.00 | 36,693,641.00 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 172,054.00 | 127,126.00 | -26.1% |
| 4) Other Local Revenue | | 8600-8799 | 26,323,791.00 | 18,129,171.00 | -31.1% |
| 5) TOTAL, REVENUES | | | 26,495,845.00 | 18,256,297.00 | -31.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 12,991,741.00 | 21,949,188.00 | 68.9% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 12,991,741.00 | 21,949,188.00 | 68.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 13,504,104.00 | (3,692,891.00) | -127.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 2,501,573.00 | 0.00 | -100.0% |
| 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 | | | 2,501,573.00 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 16,005,677.00 | (3,692,891.00) | -123.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 17,846,331.00 | 33,852,008.00 | 89.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 17,846,331.00 | 33,852,008.00 | 89.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 17,846,331.00 | 33,852,008.00 | 89.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 33,852,008.00 | 30,159,117.00 | -10.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 33,852,008.00 | 30,159,117.00 | -10.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 28,788,389.64 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 10,800.00 | | |
| 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 | | | 28,799,189.64 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 28,799,189.64 | | |
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 172,054.00 | 127,126.00 | -26.1% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 172,054.00 | 127,126.00 | -26.1% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 24,137,734.00 | 16,230,366.00 | -32.8% |
| Unsecured Roll | | 8612 | 1,271,261.00 | 1,271,261.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 1,136.00 | 1,136.00 | 0.0% |
| Supplemental Taxes | | 8614 | 841,460.00 | 574,785.00 | -31.7% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 72,200.00 | 51,623.00 | -28.5% |
| 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 | | | 26,323,791.00 | 18,129,171.00 | -31.1% |
| TOTAL, REVENUES | | | 26,495,845.00 | 18,256,297.00 | -31.1% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 6,635,000.00 | 14,605,000.00 | 120.1% |
| Bond Interest and Other Service Charges | | 7434 | 6,356,741.00 | 7,344,188.00 | 15.5% |
| 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) | | | 12,991,741.00 | 21,949,188.00 | 68.9% |
| TOTAL, EXPENDITURES | | | 12,991,741.00 | 21,949,188.00 | 68.9% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| 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% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 2,501,573.00 | 0.00 | -100.0% |
| (c) TOTAL, SOURCES | | | 2,501,573.00 | 0.00 | -100.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 2,501,573.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 172,054.00 | 127,126.00 | -26.1% |
| 4) Other Local Revenue | | 8600-8799 | 26,323,791.00 | 18,129,171.00 | -31.1% |
| 5) TOTAL, REVENUES | | | 26,495,845.00 | 18,256,297.00 | -31.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 12,991,741.00 | 21,949,188.00 | 68.9% |
| 10) TOTAL, EXPENDITURES | | | 12,991,741.00 | 21,949,188.00 | 68.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | 13,504,104.00 | (3,692,891.00) | -127.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 2,501,573.00 | 0.00 | -100.0% |
| 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 | | | 2,501,573.00 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | 16,005,677.00 | (3,692,891.00) | -123.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 17,846,331.00 | 33,852,008.00 | 89.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 17,846,331.00 | 33,852,008.00 | 89.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 17,846,331.00 | 33,852,008.00 | 89.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 33,852,008.00 | 30,159,117.00 | -10.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 33,852,008.00 | 30,159,117.00 | -10.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|------------------------|------------------------------|-------------------|
| 9010 | Other Restricted Local | 33,852,008.00 | 30,159,117.00 |
| Total, Restricted Balance | | 33,852,008.00 | 30,159,117.00 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 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 | 3,131,067.00 | 3,764,050.00 | 20.2% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 3,131,067.00 | 3,764,050.00 | 20.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (3,131,067.00) | (3,764,050.00) | 20.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 3,575,746.00 | 3,575,746.00 | 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 | | | 3,575,746.00 | 3,575,746.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 444,679.00 | (188,304.00) | -142.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,635,611.00 | 2,080,290.00 | 27.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,635,611.00 | 2,080,290.00 | 27.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,635,611.00 | 2,080,290.00 | 27.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,080,290.00 | 1,891,986.00 | -9.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 2,080,290.00 | 1,891,986.00 | -9.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| d) with Fiscal Agent/Trustee | | 9135 | 280,879.53 | | |
| 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 | | | 280,879.53 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 280,879.53 | | |
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 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% |
| 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 | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 0.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| Debt Service - Interest | | 7438 | 1,349,972.00 | 1,881,142.00 | 39.3% |
| Other Debt Service - Principal | | 7439 | 1,781,095.00 | 1,882,908.00 | 5.7% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 3,131,067.00 | 3,764,050.00 | 20.2% |
| TOTAL, EXPENDITURES | | | 3,131,067.00 | 3,764,050.00 | 20.2% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 3,575,746.00 | 3,575,746.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 3,575,746.00 | 3,575,746.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 3,575,746.00 | 3,575,746.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 3,131,067.00 | 3,764,050.00 | 20.2% |
| 10) TOTAL, EXPENDITURES | | | 3,131,067.00 | 3,764,050.00 | 20.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | (3,131,067.00) | (3,764,050.00) | 20.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 3,575,746.00 | 3,575,746.00 | 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 | | | 3,575,746.00 | 3,575,746.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | 444,679.00 | (188,304.00) | -142.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,635,611.00 | 2,080,290.00 | 27.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,635,611.00 | 2,080,290.00 | 27.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,635,611.00 | 2,080,290.00 | 27.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,080,290.00 | 1,891,986.00 | -9.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 2,080,290.00 | 1,891,986.00 | -9.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|---------------------------|------------------------|------------------------------|-------------------|
| 9010 | Other Restricted Local | 2,080,290.00 | 1,891,986.00 |
| Total, Restricted Balance | | 2,080,290.00 | 1,891,986.00 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 60,000.00 | 60,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 60,000.00 | 60,000.00 | 0.0% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 42,500.00 | 42,500.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 3,000.00 | 3,000.00 | 0.0% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 45,500.00 | 45,500.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 14,500.00 | 14,500.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 14,500.00 | 14,500.00 | 0.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 235,604.00 | 250,104.00 | 6.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 235,604.00 | 250,104.00 | 6.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 235,604.00 | 250,104.00 | 6.2% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 250,104.00 | 264,604.00 | 5.8% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 250,104.00 | 264,604.00 | 5.8% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 235,604.46 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| b) Land Improvements | | 9420 | 0.00 | | |
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 235,604.46 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net Pension Liability | | 9663 | 0.00 | | |
| b) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| c) Compensated Absences | | 9665 | 0.00 | | |
| d) COPs Payable | | 9666 | 0.00 | | |
| e) Leases Payable | | 9667 | 0.00 | | |
| f) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| g) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (G10 + H2) - (I7 + J2) | | | 235,604.46 | | |
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| All Other Sales | | 8639 | 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 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 60,000.00 | 60,000.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 60,000.00 | 60,000.00 | 0.0% |
| TOTAL, REVENUES | | | 60,000.00 | 60,000.00 | 0.0% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |

| 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 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 42,000.00 | 42,000.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 500.00 | 500.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 42,500.00 | 42,500.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 1,000.00 | 1,000.00 | 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 | 2,000.00 | 2,000.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 3,000.00 | 3,000.00 | 0.0% |
| DEPRECIATION AND AMORTIZATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 45,500.00 | 45,500.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 60,000.00 | 60,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 60,000.00 | 60,000.00 | 0.0% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 45,500.00 | 45,500.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 45,500.00 | 45,500.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 14,500.00 | 14,500.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 14,500.00 | 14,500.00 | 0.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 235,604.00 | 250,104.00 | 6.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 235,604.00 | 250,104.00 | 6.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 235,604.00 | 250,104.00 | 6.2% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 250,104.00 | 264,604.00 | 5.8% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 250,104.00 | 264,604.00 | 5.8% |

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

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 366,036.00 | 546,133.00 | 49.2% |
| 5) TOTAL, REVENUES | | | 366,036.00 | 546,133.00 | 49.2% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 130,619.00 | 139,887.00 | 7.1% |
| 3) Employee Benefits | | 3000-3999 | 43,671.00 | 50,886.00 | 16.5% |
| 4) Books and Supplies | | 4000-4999 | 33,087.00 | 60,360.00 | 82.4% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 158,659.00 | 295,000.00 | 85.9% |
| 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 | | | 366,036.00 | 546,133.00 | 49.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 0.00 | 0.00 | 0.0% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 47,753.49 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 1,914.70 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| b) Land Improvements | | 9420 | 0.00 | | |
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 49,668.19 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 75.54 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net Pension Liability | | 9663 | 0.00 | | |
| b) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| c) Compensated Absences | | 9665 | 0.00 | | |
| d) COPs Payable | | 9666 | 0.00 | | |
| e) Leases Payable | | 9667 | 0.00 | | |
| f) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| g) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 75.54 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (G10 + H2) - (I7 + J2) | | | 49,592.65 | | |
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 4,516.00 | 4,516.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ | | | | | |
| Contributions | | 8674 | 331,520.00 | 511,617.00 | 54.3% |
| All Other Fees and Contracts | | 8689 | 30,000.00 | 30,000.00 | 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 | | | 366,036.00 | 546,133.00 | 49.2% |
| TOTAL, REVENUES | | | 366,036.00 | 546,133.00 | 49.2% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| Classified Supervisors' and Administrators' Salaries | | 2300 | 87,812.00 | 95,143.00 | 8.3% |
| Clerical, Technical and Office Salaries | | 2400 | 42,807.00 | 44,744.00 | 4.5% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 130,619.00 | 139,887.00 | 7.1% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 28,058.00 | 33,423.00 | 19.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 10,010.00 | 10,725.00 | 7.1% |
| Health and Welfare Benefits | | 3401-3402 | 95.00 | 95.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 1,591.00 | 699.00 | -56.1% |
| Workers' Compensation | | 3601-3602 | 2,318.00 | 2,396.00 | 3.4% |
| OPEB, Allocated | | 3701-3702 | 705.00 | 1,217.00 | 72.6% |
| OPEB, Active Employees | | 3751-3752 | 894.00 | 2,331.00 | 160.7% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 43,671.00 | 50,886.00 | 16.5% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 21,013.00 | 40,360.00 | 92.1% |
| Noncapitalized Equipment | | 4400 | 12,074.00 | 20,000.00 | 65.6% |
| TOTAL, BOOKS AND SUPPLIES | | | 33,087.00 | 60,360.00 | 82.4% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 29,200.00 | 40,000.00 | 37.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | |
| Operating Expenditures | | 5800 | 129,459.00 | 255,000.00 | 97.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 158,659.00 | 295,000.00 | 85.9% |
| DEPRECIATION AND AMORTIZATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 366,036.00 | 546,133.00 | 49.2% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |

| 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 |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 366,036.00 | 546,133.00 | 49.2% |
| 5) TOTAL, REVENUES | | | 366,036.00 | 546,133.00 | 49.2% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 366,036.00 | 546,133.00 | 49.2% |
| 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 | | | 366,036.00 | 546,133.00 | 49.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 0.00 | 0.00 | 0.0% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------------|--------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 500,000.00 | 500,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 500,000.00 | 500,000.00 | 0.0% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 63,724.00 | 72,700.00 | 14.1% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 63,724.00 | 72,700.00 | 14.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 436,276.00 | 427,300.00 | -2.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 436,276.00 | 427,300.00 | -2.1% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 18,065,331.00 | 18,501,607.00 | 2.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 18,065,331.00 | 18,501,607.00 | 2.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 18,065,331.00 | 18,501,607.00 | 2.4% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 18,501,607.00 | 18,928,907.00 | 2.3% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 18,501,607.00 | 18,928,907.00 | 2.3% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 17,099,003.40 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 17,099,003.40 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net Pension Liability | | 9663 | 0.00 | | |
| b) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| c) Compensated Absences | | 9665 | 0.00 | | |
| d) COPs Payable | | 9666 | 0.00 | | |
| e) Leases Payable | | 9667 | 0.00 | | |
| f) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| g) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (G10 + H2) - (I7 + J2) | | | 17,099,003.40 | | |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 500,000.00 | 500,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ | | | | | |
| Contributions | | 8674 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 500,000.00 | 500,000.00 | 0.0% |
| TOTAL, REVENUES | | | 500,000.00 | 500,000.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | |
| Operating Expenditures | | 5800 | 63,724.00 | 72,700.00 | 14.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 63,724.00 | 72,700.00 | 14.1% |
| TOTAL, EXPENSES | | | 63,724.00 | 72,700.00 | 14.1% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 500,000.00 | 500,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 500,000.00 | 500,000.00 | 0.0% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 63,724.00 | 72,700.00 | 14.1% |
| 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 | | | 63,724.00 | 72,700.00 | 14.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 436,276.00 | 427,300.00 | -2.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 436,276.00 | 427,300.00 | -2.1% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 18,065,331.00 | 18,501,607.00 | 2.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 18,065,331.00 | 18,501,607.00 | 2.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 18,065,331.00 | 18,501,607.00 | 2.4% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 18,501,607.00 | 18,928,907.00 | 2.3% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 18,501,607.00 | 18,928,907.00 | 2.3% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|--------------------------------|------------------------|------------------------------|-------------------|
| 9010 | Other Restricted Local | 18,501,607.00 | 18,928,907.00 |
| Total, Restricted Net Position | | 18,501,607.00 | 18,928,907.00 |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 761.00 | 761.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 761.00 | 761.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 761.00 | 761.00 | 0.0% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 761.00 | 761.00 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 761.00 | 761.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 761.08 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| b) Land Improvements | | 9420 | 0.00 | | |
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 761.08 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net Pension Liability | | 9663 | 0.00 | | |
| b) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| c) Compensated Absences | | 9665 | 0.00 | | |
| d) COPs Payable | | 9666 | 0.00 | | |
| e) Leases Payable | | 9667 | 0.00 | | |
| f) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| g) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (G10 + H2) - (I7 + J2) | | | 761.08 | | |
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | |
| Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 0.00 | 0.00 | 0.0% |
| DEPRECIATION AND AMORTIZATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |

| Description | Resource Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 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 + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Estimated Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 761.00 | 761.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 761.00 | 761.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 761.00 | 761.00 | 0.0% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 761.00 | 761.00 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 761.00 | 761.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Estimated Actuals | 2022-23 Budget |
|--------------------------------|------------------------|------------------------------|-------------------|
| 9010 | Other Restricted Local | 761.00 | 761.00 |
| Total, Restricted Net Position | | 761.00 | 761.00 |

| 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 |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA | | | | | | |
| Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 21,375.78 | 21,375.78 | 22,630.94 | 22,942.11 | 22,942.11 | 22,942.11 |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA | | | | | | |
| Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 3. Total Basic Aid Open Enrollment Regular ADA | | | | | | |
| Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 21,375.78 | 21,375.78 | 22,630.94 | 22,942.11 | 22,942.11 | 22,942.11 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | 289.24 | 289.24 | 289.24 | 289.24 | 289.24 | 289.24 |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 289.24 | 289.24 | 289.24 | 289.24 | 289.24 | 289.24 |

| 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) | 21,665.02 | 21,665.02 | 22,920.18 | 23,231.35 | 23,231.35 | 23,231.35 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| 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 | 0.00 | 0.00 | (463,566.00) | | | | |
| Other Sources/Uses Detail | | | | | 2,520,000.00 | 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 | 83,054.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 1,407.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 379,105.00 | 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 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 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 | 520,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 3,575,746.00 | | |
| 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 | | | | | 3,575,746.00 | 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 | | | | | | | | |
| 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 | | | | | | | | |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 76 WARRANT/PASS- THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 95 STUDENT BODY FUND | | | | | | | | |
| 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 | 0.00 | 0.00 | 463,566.00 | (463,566.00) | 6,095,746.00 | 6,095,746.00 | | |

| 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) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 270,313,948.00 | 5.65% | 285,582,418.00 | 4.94% | 299,695,609.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 4,466,000.00 | 8.52% | 4,846,400.00 | 2.97% | 4,990,400.00 |
| 4. Other Local Revenues | 8600-8799 | 1,539,522.00 | 0.00% | 1,539,522.00 | 0.00% | 1,539,522.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 2,520,000.00 | 1,066.67% | 29,400,000.00 | -100.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (41,802,502.00) | 6.03% | (44,324,017.00) | 4.26% | (46,212,313.00) |
| 6. Total (Sum lines A1 thru A5c) | | 237,036,968.00 | 16.88% | 277,044,323.00 | -6.15% | 260,013,218.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 107,976,192.00 | | 117,407,102.00 |
| b. Step & Column Adjustment | | | | 1,557,422.00 | | 1,525,966.00 |
| c. Cost-of-Living Adjustment | | | | 4,554,425.00 | | 3,617,369.00 |
| d. Other Adjustments | | | | 3,319,063.00 | | (1,770,896.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 107,976,192.00 | 8.73% | 117,407,102.00 | 2.87% | 120,779,541.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 36,733,131.00 | | 40,170,246.00 |
| b. Step & Column Adjustment | | | | 459,599.00 | | 407,255.00 |
| c. Cost-of-Living Adjustment | | | | 1,518,278.00 | | 1,203,860.00 |
| d. Other Adjustments | | | | 1,459,238.00 | | (1,191,952.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 36,733,131.00 | 9.36% | 40,170,246.00 | 1.04% | 40,589,409.00 |
| 3. Employee Benefits | 3000-3999 | 54,085,332.00 | 5.43% | 57,022,040.00 | 0.54% | 57,331,761.00 |
| 4. Books and Supplies | 4000-4999 | 18,324,614.00 | 122.24% | 40,724,614.00 | -59.91% | 16,324,614.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 19,543,354.00 | -11.90% | 17,218,069.00 | -11.62% | 15,218,069.00 |
| 6. Capital Outlay | 6000-6999 | 291,360.00 | -48.52% | 150,000.00 | 0.00% | 150,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 5,930,498.00 | 1.97% | 6,047,247.00 | 2.35% | 6,189,431.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,836,852.00) | 0.00% | (1,836,852.00) | 0.00% | (1,836,852.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 5,000,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 241,047,629.00 | 14.87% | 276,902,466.00 | -6.20% | 259,745,973.00 |

| 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) | | (4,010,661.00) | | 141,857.00 | | 267,245.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 25,463,349.00 | | 21,452,688.00 | | 21,594,545.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 21,452,688.00 | | 21,594,545.00 | | 21,861,790.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 539,371.00 | | 539,371.00 | | 221,225.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 9,545,566.00 | | 9,505,566.00 | | 11,225,566.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 11,320,085.00 | | 11,543,916.00 | | 10,406,229.00 |
| 2. Unassigned/Unappropriated | 9790 | 47,666.00 | | 5,692.00 | | 8,770.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 21,452,688.00 | | 21,594,545.00 | | 21,861,790.00 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 11,320,085.00 | | 11,543,916.00 | | 10,406,229.00 |
| c. Unassigned/Unappropriated | 9790 | 47,666.00 | | 5,692.00 | | 8,770.00 |
| (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) | | 11,367,751.00 | | 11,549,608.00 | | 10,414,999.00 |
| 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) |
|---|-----------------|------------------------------------|--------------------------------------|---------------------------|--|---------------------------|
| Increased FTE for growth and implementation of Universal Transitional Kindergarten (UTK); reversal of prior year vacancy fallout. | | | | | | |

| 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) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 52,514,970.00 | -48.06% | 27,277,035.00 | -35.66% | 17,550,775.00 |
| 3. Other State Revenues | 8300-8599 | 29,308,503.00 | -28.99% | 20,810,656.00 | 0.17% | 20,846,056.00 |
| 4. Other Local Revenues | 8600-8799 | 4,324,738.00 | 2.50% | 4,432,688.00 | 2.50% | 4,543,337.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 41,802,502.00 | 6.03% | 44,324,017.00 | 4.26% | 46,212,313.00 |
| 6. Total (Sum lines A1 thru A5c) | | 127,950,713.00 | -24.31% | 96,844,396.00 | -7.94% | 89,152,481.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 41,205,629.00 | | 31,627,994.00 |
| b. Step & Column Adjustment | | | | 465,771.00 | | 466,709.00 |
| c. Cost-of-Living Adjustment | | | | 1,383,816.00 | | 1,098,848.00 |
| d. Other Adjustments | | | | (11,427,222.00) | | (4,119,731.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 41,205,629.00 | -23.24% | 31,627,994.00 | -8.08% | 29,073,820.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 17,433,186.00 | | 12,327,315.00 |
| b. Step & Column Adjustment | | | | 208,443.00 | | 197,463.00 |
| c. Cost-of-Living Adjustment | | | | 598,091.00 | | 475,170.00 |
| d. Other Adjustments | | | | (5,912,405.00) | | (826,480.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 17,433,186.00 | -29.29% | 12,327,315.00 | -1.25% | 12,173,468.00 |
| 3. Employee Benefits | 3000-3999 | 33,984,150.00 | -12.93% | 29,591,248.00 | -2.77% | 28,770,986.00 |
| 4. Books and Supplies | 4000-4999 | 10,240,957.00 | 2.00% | 10,446,035.00 | -44.23% | 5,825,232.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 16,480,998.00 | -19.09% | 13,334,261.00 | -26.42% | 9,811,541.00 |
| 6. Capital Outlay | 6000-6999 | 15,570,331.00 | -40.95% | 9,194,603.00 | -98.91% | 100,000.00 |
| 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 | 1,373,286.00 | 0.00% | 1,373,286.00 | 0.00% | 1,373,286.00 |
| 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) | | 136,288,537.00 | -20.83% | 107,894,742.00 | -19.25% | 87,128,333.00 |

| 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) | | (8,337,824.00) | | (11,050,346.00) | | 2,024,148.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 20,108,210.00 | | 11,770,386.00 | | 720,040.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 11,770,386.00 | | 720,040.00 | | 2,744,188.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 11,770,386.00 | | 720,040.00 | | 2,744,188.00 |
| 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) | | 11,770,386.00 | | 720,040.00 | | 2,744,188.00 |
| 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) |
|--|-----------------|------------------------------------|--|------------------------------|--|------------------------------|
| Staffing reductions due to expiration of one-time pandemic funding; reduction of categorical funded positions through attrition. | | | | | | |

| 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) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 270,313,948.00 | 5.65% | 285,582,418.00 | 4.94% | 299,695,609.00 |
| 2. Federal Revenues | 8100-8299 | 52,514,970.00 | -48.06% | 27,277,035.00 | -35.66% | 17,550,775.00 |
| 3. Other State Revenues | 8300-8599 | 33,774,503.00 | -24.03% | 25,657,056.00 | 0.70% | 25,836,456.00 |
| 4. Other Local Revenues | 8600-8799 | 5,864,260.00 | 1.84% | 5,972,210.00 | 1.85% | 6,082,859.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 2,520,000.00 | 1,066.67% | 29,400,000.00 | -100.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 364,987,681.00 | 2.44% | 373,888,719.00 | -6.61% | 349,165,699.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 149,181,821.00 | | 149,035,096.00 |
| b. Step & Column Adjustment | | | | 2,023,193.00 | | 1,992,675.00 |
| c. Cost-of-Living Adjustment | | | | 5,938,241.00 | | 4,716,217.00 |
| d. Other Adjustments | | | | (8,108,159.00) | | (5,890,627.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 149,181,821.00 | -0.10% | 149,035,096.00 | 0.55% | 149,853,361.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 54,166,317.00 | | 52,497,561.00 |
| b. Step & Column Adjustment | | | | 668,042.00 | | 604,718.00 |
| c. Cost-of-Living Adjustment | | | | 2,116,369.00 | | 1,679,030.00 |
| d. Other Adjustments | | | | (4,453,167.00) | | (2,018,432.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 54,166,317.00 | -3.08% | 52,497,561.00 | 0.51% | 52,762,877.00 |
| 3. Employee Benefits | 3000-3999 | 88,069,482.00 | -1.65% | 86,613,288.00 | -0.59% | 86,102,747.00 |
| 4. Books and Supplies | 4000-4999 | 28,565,571.00 | 79.13% | 51,170,649.00 | -56.71% | 22,149,846.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 36,024,352.00 | -15.19% | 30,552,330.00 | -18.08% | 25,029,610.00 |
| 6. Capital Outlay | 6000-6999 | 15,861,691.00 | -41.09% | 9,344,603.00 | -97.32% | 250,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 5,930,498.00 | 1.97% | 6,047,247.00 | 2.35% | 6,189,431.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (463,566.00) | 0.00% | (463,566.00) | 0.00% | (463,566.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 5,000,000.00 |
| 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) | | 377,336,166.00 | 1.98% | 384,797,208.00 | -9.86% | 346,874,306.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |

| 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) | | (12,348,485.00) | | (10,908,489.00) | | 2,291,393.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 45,571,559.00 | | 33,223,074.00 | | 22,314,585.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 33,223,074.00 | | 22,314,585.00 | | 24,605,978.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 539,371.00 | | 539,371.00 | | 221,225.00 |
| b. Restricted | 9740 | 11,770,386.00 | | 720,040.00 | | 2,744,188.00 |
| 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 | 9,545,566.00 | | 9,505,566.00 | | 11,225,566.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 11,320,085.00 | | 11,543,916.00 | | 10,406,229.00 |
| 2. Unassigned/Unappropriated | 9790 | 47,666.00 | | 5,692.00 | | 8,770.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 33,223,074.00 | | 22,314,585.00 | | 24,605,978.00 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 11,320,085.00 | | 11,543,916.00 | | 10,406,229.00 |
| c. Unassigned/Unappropriated | 9790 | 47,666.00 | | 5,692.00 | | 8,770.00 |
| d. Negative Restricted Ending Balances | | | | | | |
| (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 11,367,751.00 | | 11,549,608.00 | | 10,414,999.00 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 3.01% | | 3.00% | | 3.00% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| 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? Yes</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> | | | | | | |
| | | | | | | |
| 2. Special education pass-through funds | | 0.00 | | | | |
| (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) | | | | | | |
| 2. District ADA | | 22,942.11 | | 23,482.68 | | 23,723.13 |
| 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) | | | | | | |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 377,336,166.00 | | 384,797,208.00 | | 346,874,306.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 377,336,166.00 | | 384,797,208.00 | | 346,874,306.00 |
| d. Reserve Standard Percentage Level | | | | | | |
| (Refer to Form 01CS, Criterion 10 for calculation details) | | 3.00% | | 3.00% | | 3.00% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 11,320,084.98 | | 11,543,916.24 | | 10,406,229.18 |
| f. Reserve Standard - By Amount | | | | | | |
| (Refer to Form 01CS, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 11,320,084.98 | | 11,543,916.24 | | 10,406,229.18 |
| h. Available Reserves (Line E3) | | | | | | |
| Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi year 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):

22,942.11

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 (If Budget is greater than Actuals, else N/A) | Status |
|-----------------------------|------------------|--|--|--|------------|
| | | Funded ADA (Form A, Lines A4 and C4) | Funded ADA (Form A, Lines A4 and C4) | | |
| Third Prior Year (2019-20) | District Regular | 22,468 | 22,568 | | |
| | Charter School | | | | |
| | Total ADA | 22,468 | 22,568 | N/A | Met |
| Second Prior Year (2020-21) | District Regular | 22,718 | 22,688 | | |
| | Charter School | | | | |
| | Total ADA | 22,718 | 22,688 | 0.1% | Met |
| First Prior Year (2021-22) | District Regular | 22,763 | 22,631 | | |
| | Charter School | | 0 | | |
| | Total ADA | 22,763 | 22,631 | 0.6% | Met |
| Budget Year (2022-23) | District Regular | 22,942 | | | |
| | Charter School | 0 | | | |
| | Total ADA | 22,942 | | | |

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):

22,942.1

District's Enrollment Standard Percentage Level:

1.0%

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 | Budget | Enrollment CBEDS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|-----------------------------|---------------|----------------------------|---|----------------|
| Third Prior Year (2019-20) | | | | |
| District Regular | 23,654 | 23,834 | | |
| Charter School | | | | |
| Total Enrollment | 23,654 | 23,834 | N/A | Met |
| Second Prior Year (2020-21) | | | | |
| District Regular | 23,906 | 23,660 | | |
| Charter School | | | | |
| Total Enrollment | 23,906 | 23,660 | 1.0% | Not Met |
| First Prior Year (2021-22) | | | | |
| District Regular | 23,870 | 24,154 | | |
| Charter School | | | | |
| Total Enrollment | 23,870 | 24,154 | N/A | Met |

| | |
|-------------------------|----------|
| Budget Year (2022-23) | |
| District Regular | |
| Charter School | |
| Total Enrollment | 0 |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:

(required if NOT met)

- 1b. STANDARD MET - Enrollment 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)

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 (Form A, Lines A4 and C4) | CBEDS Actual (Criterion 2, Item 2A) | |
| Third Prior Year (2019-20) | District Regular | 22,568 | 23,834 | 94.7% |
| | Charter School | | 0 | |
| | Total ADA/Enrollment | 22,568 | 23,834 | |
| Second Prior Year (2020-21) | District Regular | 22,688 | 23,660 | 95.9% |
| | Charter School | 0 | | |
| | Total ADA/Enrollment | 22,688 | 23,660 | |
| First Prior Year (2021-22) | District Regular | 21,376 | 24,154 | 88.5% |
| | Charter School | | | |
| | Total ADA/Enrollment | 21,376 | 24,154 | |
| Historical Average Ratio: | | | | 93.0% |

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

93.5%

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 | 22,942 | | | |
| | Charter School | 0 | | | |
| | Total ADA/Enrollment | 22,942 | 0 | 0.0% | Met |
| 1st Subsequent Year (2023-24) | District Regular | 23,483 | 25,196 | | |
| | Charter School | | | | |
| | Total ADA/Enrollment | 23,483 | 25,196 | 93.2% | Met |
| 2nd Subsequent Year (2024-25) | District Regular | 23,723 | 25,454 | | |
| | Charter School | | | | |
| | Total ADA/Enrollment | 23,723 | 25,454 | 93.2% | Met |

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)¹ 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 COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ 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: LCFF Revenue

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 | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|------------|----------------|---------------------|---------------------|
| | (2021-22) | (2022-23) | (2023-24) | (2024-25) |
| Step 1 - Change in Population | | | | |
| a. ADA (Funded) | | | | |
| (Form A, lines A6 and C4) | 22,920.18 | 23,231.35 | 23,771.92 | 24,012.37 |
| b. Prior Year ADA (Funded) | | 22,920.18 | 23,231.35 | 23,771.92 |
| c. Difference (Step 1a minus Step 1b) | | 311.17 | 540.57 | 240.45 |
| d. Percent Change Due to Population | | | | |
| (Step 1c divided by Step 1b) | | 1.36% | 2.33% | 1.01% |
| Step 2 - Change in Funding Level | | | | |
| a. Prior Year LCFF Funding | | 251,181,514.00 | 270,313,951.00 | 285,582,418.00 |
| b1. COLA percentage | | 6.56% | 5.38% | 4.02% |
| b2. COLA amount (proxy for purposes of this criterion) | | 16,477,507.32 | 14,542,890.56 | 11,480,413.20 |
| c. Percent Change Due to Funding Level | | | | |
| (Step 2b2 divided by Step 2a) | | 6.6% | 5.4% | 4.0% |
| Step 3 - Total Change in Population and Funding Level | | | | |
| (Step 1d plus Step 2c) | | 7.9% | 7.7% | 5.0% |
| LCFF Revenue Standard (Step 3, plus/minus 1%): | | 6.92% to 8.92% | 6.71% to 8.71% | 4.03% to 6.03% |

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 | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|---------------|---------------|---------------------|---------------------|
| | (2021-22) | (2022-23) | (2023-24) | (2024-25) |
| Projected Local Property Taxes (Form 01, Objects 8021 - 8089) | 58,945,233.00 | 54,163,537.00 | 54,163,537.00 | 54,163,537.00 |
| Percent Change from Previous Year | | N/A | N/A | N/A |
| Basic Aid Standard (percent change from previous year, plus/minus 1%): | | N/A | N/A | N/A |

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 | 1st Subsequent Year | 2nd Subsequent Year |
|---|-------------|---------------------|---------------------|
| | (2022-23) | (2023-24) | (2024-25) |
| Necessary Small School Standard (COLA Step 2c, plus/minus 1%): | 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 | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|----------------|----------------|---------------------|---------------------|
| | (2021-22) | (2022-23) | (2023-24) | (2024-25) |
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 252,301,191.00 | 271,418,931.00 | 286,662,775.00 | 300,765,361.00 |
| District's Projected Change in LCFF Revenue: | | 7.58% | 5.62% | 4.92% |
| LCFF Revenue Standard | | 6.92% to 8.92% | 6.71% to 8.71% | 4.03% to 6.03% |
| Status: | | Met | Not 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)

The District used the San Joaquin County Office of Education LCFF calculator with the parameters provided by School Services of California.

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) | 169,311,777.90 | 194,596,445.58 | 87.0% |
| Second Prior Year (2020-21) | 158,378,896.53 | 180,234,696.32 | 87.9% |
| First Prior Year (2021-22) | 176,870,724.00 | 211,104,197.00 | 83.8% |
| Historical Average Ratio: | | | 86.2% |

| | 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% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 83.2% to 89.2% | 83.2% to 89.2% | 83.2% to 89.2% |

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 MYP, Lines B1-B3) | (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) | | |
| Budget Year (2022-23) | 198,794,655.00 | 241,047,629.00 | 82.5% | Not Met |
| 1st Subsequent Year (2023-24) | 214,599,388.00 | 276,902,466.00 | 77.5% | Not Met |
| 2nd Subsequent Year (2024-25) | 218,700,711.00 | 254,745,973.00 | 85.9% | 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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:

(required if NOT met)

Total expenditures include substantial amounts of one-time pandemic funding for supplies, services, and capital expenditures.

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 | 1st Subsequent Year | 2nd Subsequent Year |
|--|-------------------------|-------------------------|-------------------------|
| | (2022-23) | (2023-24) | (2024-25) |
| 1. District's Change in Population and Funding Level | | | |
| (Criterion 4A1, Step 3): | 7.92% | 7.71% | 5.03% |
| 2. District's Other Revenues and Expenditures | | | |
| Standard Percentage Range (Line 1, plus/minus 10%): | -2.08% to 17.92% | -2.29% to 17.71% | -4.97% to 15.03% |
| 3. District's Other Revenues and Expenditures | | | |
| Explanation Percentage Range (Line 1, plus/minus 5%): | 2.92% to 12.92% | 2.71% to 12.71% | 0.03% to 10.03% |

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 |
|---|---------------|-----------------------------------|-------------------------------------|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2) | | | |
| First Prior Year (2021-22) | 27,913,080.00 | | |
| Budget Year (2022-23) | 52,514,970.00 | 88.14% | Yes |
| 1st Subsequent Year (2023-24) | 27,277,035.00 | (48.06%) | Yes |

| | | | |
|-------------------------------|---------------|----------|-----|
| 2nd Subsequent Year (2024-25) | 17,550,775.00 | (35.66%) | Yes |
|-------------------------------|---------------|----------|-----|

Explanation:

(required if Yes)

The District continues to receive one-time federal pandemic funding ending in the 2023-24 fiscal year; prior year carry over will be budgeted at First Interim.

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

| | | | |
|-------------------------------|---------------|----------|-----|
| First Prior Year (2021-22) | 34,337,758.00 | | |
| Budget Year (2022-23) | 33,774,503.00 | (1.64%) | Yes |
| 1st Subsequent Year (2023-24) | 25,657,056.00 | (24.03%) | Yes |
| 2nd Subsequent Year (2024-25) | 25,836,456.00 | .70% | No |

Explanation:

(required if Yes)

The District continues to receive one-time state pandemic funding ending in the 2023-24 fiscal year; prior year carry over is budgeted at First Interim.

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

| | | | |
|-------------------------------|--------------|----------|-----|
| First Prior Year (2021-22) | 7,831,619.00 | | |
| Budget Year (2022-23) | 5,864,260.00 | (25.12%) | Yes |
| 1st Subsequent Year (2023-24) | 5,972,210.00 | 1.84% | Yes |
| 2nd Subsequent Year (2024-25) | 6,082,859.00 | 1.85% | No |

Explanation:

(required if Yes)

Local revenue is budgeted during the year as it is received.

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

| | | | |
|-------------------------------|---------------|----------|-----|
| First Prior Year (2021-22) | 21,293,533.00 | | |
| Budget Year (2022-23) | 28,565,571.00 | 34.15% | Yes |
| 1st Subsequent Year (2023-24) | 51,170,649.00 | 79.13% | Yes |
| 2nd Subsequent Year (2024-25) | 22,149,846.00 | (56.71%) | Yes |

Explanation:

(required if Yes)

Budgeted books and supplies includes approximately \$27 million for new curriculum adoptions in 2023-24; impacts from one-time expenditures related to pandemic funding ending in the 2023-24 fiscal year.

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

| | | | |
|-------------------------------|---------------|----------|-----|
| First Prior Year (2021-22) | 28,999,346.00 | | |
| Budget Year (2022-23) | 36,024,352.00 | 24.22% | Yes |
| 1st Subsequent Year (2023-24) | 30,552,330.00 | (15.19%) | Yes |
| 2nd Subsequent Year (2024-25) | 25,029,610.00 | (18.08%) | Yes |

Explanation:

(required if Yes)

Budgeted services and other operating expenditures includes one-time pandemic funding that is expiring in the 2023-24 fiscal year.

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 |
|---|---------------|--------------------------------------|---------|
| Total Federal, Other State, and Other Local Revenue (Criterion 6B) | | | |
| First Prior Year (2021-22) | 70,082,457.00 | | |
| Budget Year (2022-23) | 92,153,733.00 | 31.49% | Not Met |
| 1st Subsequent Year (2023-24) | 58,906,301.00 | (36.08%) | Not Met |
| 2nd Subsequent Year (2024-25) | 49,470,090.00 | (16.02%) | Not Met |

| | | | |
|---|---------------|----------|---------|
| Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B) | | | |
| First Prior Year (2021-22) | 50,292,879.00 | | |
| Budget Year (2022-23) | 64,589,923.00 | 28.43% | Not Met |
| 1st Subsequent Year (2023-24) | 81,722,979.00 | 26.53% | Not Met |
| 2nd Subsequent Year (2024-25) | 47,179,456.00 | (42.27%) | Not 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)

The District continues to receive one-time federal pandemic funding ending in the 2023-24 fiscal year; prior year carryover will be budgeted at First Interim.

Explanation:

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

The District continues to receive one-time state pandemic funding ending in the 2023-24 fiscal year; prior year carryover is budgeted at First Interim.

Explanation:

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

Local revenue is budgeted during the year as it is received.

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
if NOT met)

Budgeted books and supplies includes approximately \$27 million for new curriculum adoptions in 2023-24; impacts from one-time expenditures related to pandemic funding ending in the 2023-24 fiscal year.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

Budgeted services and other operating expenditures includes one-time pandemic funding that is expiring in the 2023-24 fiscal year.

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?

Yes

- 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)

0.00

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)

330,376,533.00

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

3% Required

Budgeted Contribution¹

Minimum
Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

- c. Net Budgeted Expenditures and Other Financing Uses

330,376,533.00

9,911,295.99

10,545,696.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

| | |
|--------------------------|---|
| <input type="checkbox"/> | Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| <input type="checkbox"/> | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) |
| <input type="checkbox"/> | 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 reserves¹ as a percentage of total expenditures and other financing uses² 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) | 8,555,742.00 | 9,195,140.00 | 9,375,060.00 |
| | c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 5,940,624.26 | 5,601.54 | 241,344.00 |
| | d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | (539,317.88) | 0.00 | 0.00 |
| | e. Available Reserves (Lines 1a through 1d) | 13,957,048.38 | 9,200,741.54 | 9,616,404.00 |
| 2. | Expenditures and Other Financing Uses | | | |
| | a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 285,191,402.98 | 306,504,679.97 | 312,501,993.00 |
| | 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) | 285,191,402.98 | 306,504,679.97 | 312,501,993.00 |
| 3. | District's Available Reserve Percentage (Line 1e divided by Line 2c) | 4.9% | 3.0% | 3.1% |
| District's Deficit Spending Standard Percentage Levels | | | | |
| (Line 3 times 1/3): | | 1.6% | 1.0% | 1.0% |

¹Available 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.

²A 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 | Total Unrestricted | Deficit Spending Level | |
|--|----------------------|------------------------------|--------------------------------|--------|
| | Unrestricted Fund | and Other Financing | (If Net Change in | |
| | Balance | Uses | Unrestricted Fund | |
| | (Form 01, Section E) | (Form 01, Objects 1000-7999) | Balance is negative, else N/A) | Status |
| Third Prior Year (2019-20) | (1,477,813.80) | 214,189,498.88 | .7% | Met |
| Second Prior Year (2020-21) | 520,092.23 | 212,622,337.42 | N/A | Met |
| First Prior Year (2021-22) | 7,233,962.00 | 221,504,197.00 | N/A | Met |
| Budget Year (2022-23) (Information only) | (4,010,661.00) | 241,047,629.00 | | |

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)

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 ¹ | 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 |

¹ 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 ² | | Beginning Fund Balance | |
|---|--|-----------------------------|------------------------------|---------|
| | (Form 01, Line F1e, Unrestricted Column) | | Variance Level | |
| | Original Budget | Estimated/Unaudited Actuals | (If overestimated, else N/A) | Status |
| Third Prior Year (2019-20) | 11,636,309.00 | 20,204,403.94 | N/A | Met |
| Second Prior Year (2020-21) | 21,937,690.00 | 17,812,529.29 | 18.8% | Not Met |
| First Prior Year (2021-22) | 22,387,836.00 | 18,229,387.00 | 18.6% | Not Met |
| Budget Year (2022-23) (Information only) | 25,463,349.00 | | | |

² 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 NOT MET - Unrestricted general fund beginning balance 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 the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

The two years that did not meet the standard coincide with the pandemic and unusual operating circumstances and spending.

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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 |

¹ 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.

² 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.

³ 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 | 1st Subsequent Year | 2nd Subsequent Year |
|---|-------------|---------------------|---------------------|
| | (2022-23) | (2023-24) | (2024-25) |
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. | 22,942 | 23,483 | 23,723 |
| Subsequent Years, Form MYP, Line F2, if available.) | | | |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

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):

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

Yes

| | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|-------------|---------------------|---------------------|
| | (2022-23) | (2023-24) | (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 | 1st Subsequent Year | 2nd Subsequent Year |
|---|----------------|---------------------|---------------------|
| | (2022-23) | (2023-24) | (2024-25) |
| 1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 377,336,166.00 | 384,797,208.00 | 346,874,306.00 |
| 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) | 377,336,166.00 | 384,797,208.00 | 346,874,306.00 |
| 4. | Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. | Reserve Standard - by Percent (Line B3 times Line B4) | 11,320,084.98 | 11,543,916.24 | 10,406,229.18 |
| 6. | Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. | District's Reserve Standard (Greater of Line B5 or Line B6) | 11,320,084.98 | 11,543,916.24 | 10,406,229.18 |

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) | 11,320,085.00 | 11,543,916.00 | 10,406,229.00 |
| 3. | General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 47,666.00 | 5,692.00 | 8,770.00 |
| 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) | 11,367,751.00 | 11,549,608.00 | 10,414,999.00 |
| 9. | District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 3.01% | 3.00% | 3.00% |
| District's Reserve Standard (Section 10B, Line 7): | | 11,320,084.98 | 11,543,916.24 | 10,406,229.18 |
| 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?

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your 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 |
|---------------------------|------------|------------------|----------------|--------|
|---------------------------|------------|------------------|----------------|--------|

1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)

| | | | | |
|-------------------------------|-----------------|--------------|-------|---------|
| First Prior Year (2021-22) | (34,790,532.00) | | | |
| Budget Year (2022-23) | (41,802,502.00) | 7,011,970.00 | 20.2% | Not Met |
| 1st Subsequent Year (2023-24) | (44,324,017.00) | 2,521,515.00 | 6.0% | Met |
| 2nd Subsequent Year (2024-25) | (46,212,313.00) | 1,888,296.00 | 4.3% | Met |

1b. Transfers In, General Fund *

| | | | | |
|-------------------------------|---------------|-----------------|----------|---------|
| First Prior Year (2021-22) | 5,000,000.00 | | | |
| Budget Year (2022-23) | 2,520,000.00 | (2,480,000.00) | (49.6%) | Not Met |
| 1st Subsequent Year (2023-24) | 29,400,000.00 | 26,880,000.00 | 1,066.7% | Not Met |
| 2nd Subsequent Year (2024-25) | 0.00 | (29,400,000.00) | (100.0%) | Not Met |

1c. Transfers Out, General Fund *

| | | | | |
|-------------------------------|---------------|-----------------|----------|---------|
| First Prior Year (2021-22) | 10,400,000.00 | | | |
| Budget Year (2022-23) | 0.00 | (10,400,000.00) | (100.0%) | Not Met |
| 1st Subsequent Year (2023-24) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2024-25) | 5,000,000.00 | 5,000,000.00 | New | Not Met |

1d. Impact of Capital Projects

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.

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.

Explanation:

(required if NOT met)

The District is projecting a 5.56% salary increase and increased needs for contracted services in the Special Education program.

- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

The District is projecting a transfer from a special revenue fund to help offset the cost of Other than Post Retirement Benefits (OPEB) in 2022-23 and a transfer from committed funds in Fund 17 for the curriculum adoption budgeted for 2023-24.

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

Transfer out is to Fund 40 for facility upgrades identified in the Master Facility Plan.

- 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 commitments¹ 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.

¹ 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 | SACS Fund and Object Codes Used For: | | Principal Balance |
|-------------------------------|---------------|---|--|--------------------------|
| | Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | as of July 1, 2022-23 |
| Leases | | | | |
| Certificates of Participation | 12 | Community Facilities District #1 | Fund 77 Objects 7438-7439 | 5,092,015 |
| General Obligation Bonds | 2-24 | Measure M & G (Series A,B,C); Measure A (Series A) | Funds 51-9064,9065,9067,9068,9069 Objects 7433-7434 | 219,051,376 |

| | | | | |
|-------------------------------|--------|----------------------------|--------------------------------|-----------|
| Supp Early Retirement Program | 4 | 2021 PARS Early Retirement | Fund 01-0000 Objects 3931,3932 | 4,173,654 |
| State School Building Loans | | | | |
| Compensated Absences | Yearly | Funds 01,11,12,13 | Funds 01,11,12,13 | 1,010,831 |

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

| | | | | |
|--------------------------------|------|----------------------------|----------------------|-------------|
| Non-Voter Approved Debt - QZAB | 8 | QZAB | | 15,976,000 |
| Community Facilities Districts | 3-24 | CFD#1, CFD#2, CFD#3, CFD#4 | Funds 77, 78, 80, 81 | 51,970,419 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 297,274,295 |

| 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 | | | | |
| Certificates of Participation | 690,000 | 710,000 | 740,000 | 770,000 |
| General Obligation Bonds | 12,370,407 | 21,946,687 | 20,216,862 | 8,161,836 |
| Supp Early Retirement Program | 1,043,413 | 1,043,413 | 1,043,413 | 1,043,413 |
| State School Building Loans | | | | |
| Compensated Absences | 1,010,831 | 1,010,831 | 1,010,831 | 1,010,831 |
| Other Long-term Commitments (continued): | | | | |
| Non-Voter Approved Debt - QZAB | 2,778,825 | 2,691,956 | 2,605,086 | 2,518,217 |
| Community Facilities Districts | 6,774,265 | 6,837,306 | 6,866,284 | 6,931,058 |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 24,667,741 | 34,240,193 | 32,482,476 | 20,435,355 |
| Has total annual payment increased over prior year (2021-22)? | Yes | Yes | Yes | No |

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)

The District issued Series A of Measure A General Obligation Bonds in October 2021 and is scheduled for larger principal payments in the first portion of the debt schedule. General Obligation Bonds are funded by property tax levies collected from property owners by the County Tax Collector.

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

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

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

No

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

Explanation:

(required if Yes)

S7. Unfunded Liabilities

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

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

S7A. Identification of the 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)

Yes

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:

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

Actuarial

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

Self-Insurance Fund

Governmental
Fund

governmental fund

18,928,907

2,264,805

4. OPEB Liabilities

Data must be entered.

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 4a minus Line 4b)
- 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

| |
|---------------|
| 44,622,163.00 |
| 15,136,307.00 |
| 29,485,856.00 |
| Actuarial |
| Jul 01, 2019 |

5. OPEB Contributions

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

- 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)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- d. Number of retirees receiving OPEB benefits

| | | |
|--------------|--------------|--------------|
| | | |
| 6,033,896.00 | 6,033,896.00 | 6,033,896.00 |
| 2,441,826.00 | 2,484,599.00 | 24,875.00 |
| 249.00 | 249.00 | 249.00 |

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)

No

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:

3. Self-Insurance Liabilities

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

| |
|--|
| |
| |

4. Self-Insurance Contributions

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

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

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

S8. Status of Labor Agreements

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

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

The 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) | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|---|-----------------------------|-------------|---------------------|---------------------------|
| | (2021-22) | (2022-23) | (2023-24) | (2024-25) |
| Number of certificated (non-management) full - time - equivalent(FTE) positions | 1328.1 | 1360.5 | 1352.5 | 1322.5 |

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 07, 2019 | | |
| 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 07, 2019 | | |
| 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 07, 2019 | | |
| 4. | Period covered by the agreement: | Begin Date: Jul 01, 2018 | 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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule
from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

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?

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

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

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

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

Certificated (Non-management) - Other

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

S8B. Cost Analysis of 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) | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|--------------------------|-------------|---------------------|---------------------|
| | (2021-22) | (2022-23) | (2023-24) | (2024-25) |
| Number of classified(non - management) FTE positions | 926.5 | 1019.7 | 1022.4 | 991.2 |

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.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
- 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:
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

May 07, 2019

Yes

May 07, 2019

Yes

If Yes, date of budget revision board adoption:

May 07, 2019

4. Period covered by the agreement:

Begin Date:

Jul 01, 2020

End Date:

Jun 30, 2023

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

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)

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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:

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

S8C. Cost Analysis of 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) | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|--------------------------|-------------|---------------------|---------------------|
| | (2021-22) | (2022-23) | (2023-24) | (2024-25) |
| Number of management, supervisor, and confidential FTE positions | 132.9 | 137 | 137 | 137 |

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

| 2. | Salary settlement: | 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)? | | | |
| | Total cost of salary settlement | | | |
| | % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

| 3. | Cost of a one percent increase in salary and statutory benefits | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|----|---|--------------------------|----------------------------------|----------------------------------|
| | | | | |

| 4. | Amount included for any tentative salary schedule increases | Budget Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|----|---|--------------------------|----------------------------------|----------------------------------|
| | | | | |

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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?

Yes

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

Jun 14, 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

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.

| | | |
|------------|--|----|
| A1. | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | No |
| A2. | Is the system of personnel position control independent from the payroll system? | No |
| A3. | 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) | No |
| A4. | Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | No |
| A5. | 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? | No |
| A6. | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| A7. | Is the district's financial system independent of the county office system? | No |
| A8. | 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 |
| A9. | Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | No |

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

Comments:

(optional)

End of School District Budget Criteria and Standards Review

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

Manteca Unified

San Joaquin 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)

WWC - 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**) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | VALUE |
|--|----------|-------------|
| 12-5037-0-0000-0000-8290 | 5037 | \$18,839.00 |
| Explanation: Remaining carryover of Child Development ARRA Quality Improvement Activities program. | | |
| 12-5037-0-0000-0000-9110 | 5037 | \$18,839.39 |
| Explanation: Remaining carryover of Child Development ARRA Quality Improvement Activities program. | | |
| 12-5037-0-0001-1000-4300 | 5037 | \$18,839.00 |
| Explanation: Remaining carryover of Child Development ARRA Quality Improvement Activities program. | | |

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**) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

| ACCOUNT FD - RS - PY - GO - FN - OB | FUND | RESOURCE | VALUE |
|--|------|----------|-------------|
| 12-5037-0-0000-0000-8290 | 12 | 5037 | \$18,839.00 |
| Explanation: Remaining carryover of Child Development ARRA Quality Improvement Activities program. | | | |
| 12-5037-0-0000-0000-9110 | 12 | 5037 | \$18,839.39 |

CHK-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

| ACCOUNT FD - RS - PY - GO - FN - OB | FUND | RESOURCE | VALUE |
|--|------|----------|-------------|
| Explanation: Remaining carryover of Child Development ARRA Quality Improvement Activities program. | | | |
| 12-5037-0-0001-1000-4300 | 12 | 5037 | \$18,839.00 |
| Explanation: Remaining carryover of Child Development ARRA Quality Improvement Activities program. | | | |

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) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|--|----------|--------|-------------|
| 12-5037-0-0000-0000-8290 | 5037 | 8290 | \$18,839.00 |
| Explanation: Remaining carryover of Child Development ARRA Quality Improvement Activities program. | | | |
| 12-5037-0-0000-0000-9110 | 5037 | 9110 | \$18,839.39 |
| Explanation: Remaining carryover of Child Development ARRA Quality Improvement Activities program. | | | |

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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. | <u>Passed</u> |
| INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. | <u>Passed</u> |
| INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. | <u>Passed</u> |
| INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). | <u>Passed</u> |
| DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). | <u>Passed</u> |
| LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. | <u>Passed</u> |
| INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. | <u>Passed</u> |
| INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. | <u>Passed</u> |
| INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. | <u>Passed</u> |
| CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. | <u>Passed</u> |
| CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. | <u>Passed</u> |
| EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). | <u>Passed</u> |
| 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). | <u>Passed</u> |
| 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. | <u>Passed</u> |
| 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. | <u>Passed</u> |
| 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). | <u>Passed</u> |
| 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. | <u>Passed</u> |
| 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. | <u>Passed</u> |
| RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. | <u>Passed</u> |

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 | 7130 | (\$17.00) |
| Explanation: Miscellaneous adjustment. | | | |
| 01 | 4035 | 4300 | (\$3,386.00) |
| Explanation: Miscellaneous adjustment. | | | |
| 01 | 7510 | 8590 | (\$659,247.00) |
| Explanation: Represents the unspent amount of Low Performing Student Block Grant returned to the state. | | | |
| 01 | 9010 | 5100 | (\$92,098.00) |
| Explanation: Adjustment for prior year liability that was over accrued. | | | |

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

Exception

| FUND | RESOURCE | VALUE |
|---|----------|----------------|
| 01 | 7510 | (\$659,247.00) |
| Explanation: Represents the unspent amount of Low Performing Student Block Grant returned to the state. | | |

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

Manteca Unified

San Joaquin 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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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**

| | |
|--|----------------------|
| BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. | <u>Passed</u> |
| WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. | <u>Passed</u> |
| ADA-PROVIDE - (Fatal) - Average Daily Attendance data Form A must be provided. | <u>Passed</u> |
| CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. | <u>Passed</u> |
| 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.) | <u>Passed</u> |
| CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. | <u>Passed</u> |
| CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. | <u>Passed</u> |
| CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. | <u>Passed</u> |
| VERSION-CHECK - (Warning) - All versions are current. | <u>Passed</u> |

SECTION 3

BUDGET ASSUMPTIONS WORKBOOK



2022-23 Budget

MANTECA UNIFIED SCHOOL

District

The undersigned, hereby certify that the Board of Education of the _____ School District, at its meeting on _____, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Adopted Budget Financial Report, and upon which the District's multiyear financial projections are based.

Signed: _____
President, Board of Education

Date: _____ 6/14/2022 _____

Signed: _____
District Superintendent

Date: _____ 6/14/2022 _____



2022-23 Budget
MANTECA UNIFIED SCHOOL
District

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

| | 2021-22 Estimated Actuals Totals | Budget (Unrestricted Only) 2022-23 | Projected (Unrestricted Only) 2023-24 | Projected (Unrestricted Only) 2024-25 |
|--|--|---|--|--|
| REVENUES: | | | | |
| LCFF Funding Sources (8010-8099): | | | | |
| ADA Used for LCFF (Funded): | | 23,231.35 ADA | 23,771.92 ADA | 24,012.37 ADA |
| Estimated P-2 ADA: | | 23,231.35 ADA | 23,771.92 ADA | 24,012.37 ADA |
| Total Change from Prior Period | | \$ 19,132,434 | \$ 15,268,470 | \$ 14,113,191 |
| Adjusted Budget Amount | \$ 251,181,514 | \$ 270,313,948 | \$ 285,582,418 | \$ 299,695,609 |
| Please describe reason(s) for changes: | | Cost of Living Adjustment (COLA): 6.56% | COLA: 5.38% | COLA: 4.02% |
| | | | | |
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| | | | | |
| | | | | |
| Federal Revenue (8100-8299): | | | | |
| % Increase (Decrease) included in: | | % \$ | % \$ | % \$ |
| One time \$ included in: | | \$ | \$ | \$ |
| Plus(Minus) Other \$ changes: | | \$ | \$ | \$ |
| Total Change from Prior Period | | \$ - | \$ - | \$ - |
| Adjusted Budget Amount | \$ - | \$ - | \$ - | \$ - |
| Please describe reason(s) for changes: | | | | |
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| | Estimated Actuals Totals | Budget (Unrestricted Only) 2022-23 | Projected (Unrestricted Only) 2023-24 | Projected (Unrestricted Only) 2024-25 |
|--|-----------------------------|--|---|---|
| <u>REVENUES Cont.:</u> | | | | |
| <u>State Revenue (8300-8599):</u> | | | | |
| COLA % Used for: | | % \$ | % \$ | % \$ |
| One time \$ included in: | | \$ | \$ | \$ |
| Plus(Minus) Other \$ changes: | | \$ (260,229) | \$ 380,400 | \$ 144,000 |
| Total Change from Prior Period | | \$ (260,229) | \$ 380,400 | \$ 144,000 |
| Adjusted Budget Amount | \$ 4,726,229 | \$ 4,466,000 | \$ 4,846,400 | \$ 4,990,400 |
| Please describe reason(s) for changes: | | Reverse prior year Lottery adjustments. | Increases in Lottery and Mandated Block Grant for increased ADA and allocation rates. | Increases in Lottery and Mandated Block Grant for increased ADA and allocation rates. |
| | | | | |
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| <u>Local Revenue (8600-8799):</u> | | | | |
| % Incr.(Decr.) included in: | | % \$ | % \$ | % \$ |
| One time \$ included in: | | \$ (1,081,426) | \$ - | \$ |
| Plus(Minus) Other \$ changes: | | \$ | \$ - | \$ |
| Total Change from Prior Period | | \$ (1,081,426) | \$ - | \$ - |
| Adjusted Budget Amount | \$ 2,620,948 | \$ 1,539,522 | \$ 1,539,522 | \$ 1,539,522 |
| Please describe reason(s) for changes: | | Reverse prior year one-time Local revenues; rebudget actual as received. | | |
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| | Estimated Actuals Totals | Budget (Unrestricted Only) 2022-23 | Projected (Unrestricted Only) 2023-24 | Projected (Unrestricted Only) 2024-25 |
|--|-----------------------------|---|---|--|
| <u>Transfers In/Sources (8900-8979):</u> | | | | |
| Other One time \$ included in: | | \$ (2,480,000) | \$ 26,880,000 | \$ (29,400,000) |
| Plus(Minus) Other \$ changes: | | \$ | \$ | \$ |
| Total Change from Prior Period | | \$ (2,480,000) | \$ 26,880,000 | \$ (29,400,000) |
| Adjusted Budget Amount | \$ 5,000,000 | \$ 2,520,000 | \$ 29,400,000 | \$ - |
| Please describe reason(s) for changes: | | FD20/71 - for retirement benefits \$2M | FD17 - committed funds for curriculum adoptions \$24.4M | Reverse prior year transfers. |
| | | FD40 - for Maintenance capital purchases \$520k | FD20/71 - for retirement benefits \$5M | |
| | | | | |
| | | | | |
| <u>Contributions (8980-8999):</u> | | | | |
| (Incr.)Decr. for Sp. Ed. : | | \$ (3,995,560) | (1,935,121) | (1,516,416) |
| (Incr.)Decr. for On-going Major Maint (RRM). : | | \$ (2,150,548) | (536,348) | (333,397) |
| Other One time \$ included in: | | \$ 97,164 | - | - |
| Plus(Minus) Other \$ changes: | | \$ (963,026) | (50,046) | (38,483) |
| Total Change from Prior Period | | \$ (7,011,970) | \$ (2,521,515) | \$ (1,888,296) |
| Adjusted Budget Amount | \$ (34,790,532) | \$ (41,802,502) | \$ (44,324,017) | \$ (46,212,313) |
| Please describe reason(s) for changes: | | Special Ed: -\$26,410,109 | Special Ed: -\$28,345,230 | Special Ed: -\$29,861,646 |
| | | Maintenance: -\$10,545,696 | Maintenance: -\$11,082,044 | Maintenance: -\$11,415,441 |
| | | IDEA Local Assist/Preschool: -\$3,770,918 | IDEA Local Assist/Preschool: -\$3,770,918 | IDEA Local Assist/Preschool: -\$3,770,918 |
| | | JROTC: -\$987,138; Other Misc: -\$88,641 | JROTC: -\$1,037,184; Other Misc: -\$88,641 | JROTC: -\$1,075,667; Other Misc: -\$88,641 |
| <u>TOTAL Other Financing Sources (8910-8999):</u> | | | | |
| Total Change from Prior Period | | \$ (9,491,970) | \$ 24,358,485 | \$ (31,288,296) |
| Adjusted Budget Amount | \$ (29,790,532) | \$ (39,282,502) | \$ (14,924,017) | \$ (46,212,313) |
| Total Revenues & Other Financing Sources | \$ 228,738,159 | \$ 237,036,968 | \$ 277,044,323 | \$ 260,013,218 |

| | Estimated Actuals Totals | Budget (Unrestricted Only) 2022-23 | | Projected (Unrestricted Only) 2023-24 | | Projected (Unrestricted Only) 2024-25 | |
|--------------------------------|-----------------------------|---------------------------------------|-------------------------------|--|-------------------------------|--|-------------------------------|
| <u>EXPENSES:</u> | | | | | | | |
| <u>Object 1XXX:</u> | | <u>% Increase/(Decrease)</u> | <u>\$ Increase/(Decrease)</u> | <u>% Increase/(Decrease)</u> | <u>\$ Increase/(Decrease)</u> | <u>% Increase/(Decrease)</u> | <u>\$ Increase/(Decrease)</u> |
| Step & Column included in: | | <u>%</u> | <u>\$ 1,720,811</u> | <u>%</u> | <u>\$ 1,557,422</u> | <u>%</u> | <u>\$ 1,525,966</u> |
| Settlement included in: | | <u>5.58 %</u> | <u>\$ 5,186,576</u> | <u>4.57 %</u> | <u>\$ 4,554,425</u> | <u>3.42 %</u> | <u>\$ 3,617,369</u> |
| <u>Other:</u> | | | | | | | |
| Growth Positions: | | <u>22.3 FTE</u> | <u>\$ 2,117,835</u> | <u>15 FTE</u> | <u>\$ 1,329,570</u> | <u>-20 FTE</u> | <u>\$ (1,770,896)</u> |
| One time \$ included in: | | | <u>\$ (80,920)</u> | | <u>\$ 1,989,493</u> | | <u>\$</u> |
| Plus(Minus) Other \$ changes: | | | <u>\$ 2,224,279</u> | | <u>\$ -</u> | | <u>\$</u> |
| Total Change from Prior Period | | | <u>\$ 11,168,581</u> | | <u>\$ 9,430,910</u> | | <u>\$ 3,372,439</u> |
| Adjusted Budget Amount | <u>\$ 96,807,611</u> | | <u>\$ 107,976,192</u> | | <u>\$ 117,407,102</u> | | <u>\$ 120,779,541</u> |

LCFF K-3 Grade Span ratio N/A N/A Negotiated Class Sizes 1: _____ 1: _____ 1: _____

Enter Grade Span ratio for each fiscal year or N/A in the box if Negotiated Class Sizes

Please describe reason(s) for changes:

| | | |
|---|--|--|
| FTE Changes: +20.3 Certificated; +2 Cert Admin; | FTE Changes: +15 Teachers (UTK & growth); | FTE Changes: +8 Teachers (UTK & growth); -28 PKS |
| increases for intents, stipends, reverse vacancy fallout; | reverse nurses & Online Academy teachers from | Resource Centers. |
| reduce certificated subs & extra time; shift of positions | one-time COVID funding; reverse shift of positions | |
| funded with one-time COVID funds. | funded with one-time COVID funds. | |
| | | |
| | | |

| <u>Object 2XXX:</u> | <u>% Increase/(Decrease)</u> | <u>\$ Increase/(Decrease)</u> | <u>% Increase/(Decrease)</u> | <u>\$ Increase/(Decrease)</u> | <u>% Increase/(Decrease)</u> | <u>\$ Increase/(Decrease)</u> |
|--------------------------------|------------------------------|------------------------------------|------------------------------|------------------------------------|------------------------------|-------------------------------------|
| Step included in: | <u> %</u> | <u>\$ 550,424</u> | <u> %</u> | <u>\$ 459,599</u> | <u> %</u> | <u>\$ 407,255</u> |
| Settlement included in: | <u> 5.58 %</u> | <u>\$ 1,726,761</u> | <u> 4.57 %</u> | <u>\$ 1,518,278</u> | <u> 3.42 %</u> | <u>\$ 1,203,860</u> |
| <u>Other:</u> | | | | | | |
| Growth Positions: | <u> 25 FTE</u> | <u>\$ 1,145,235</u> | <u> 3.7 FTE</u> | <u>\$ 96,096</u> | <u> -26.2 FTE</u> | <u>\$ (1,291,952)</u> |
| One time \$ included in: | | <u>\$ (544,342)</u> | | <u>\$ 1,263,142</u> | | <u>\$ </u> |
| Plus(Minus) Other \$ changes: | | <u>\$ 511,674</u> | | <u>\$ 100,000</u> | | <u>\$ 100,000</u> |
| Total Change from Prior Period | | <u>\$ 3,389,752</u> | | <u>\$ 3,437,115</u> | | <u>\$ 419,163</u> |
| Adjusted Budget Amount | <u>\$ 33,343,379</u> | <u>\$ 36,733,131</u> | | <u>\$ 40,170,246</u> | | <u>\$ 40,589,409</u> |

Please describe reason(s) for changes:

| | | |
|---|---|--|
| FTE Changes: +3.7 UTK Paras, +20.3 SSA hours, | FTE Changes: +3.7 UTK Paras; | FTE Changes: -28 PKS Paras Resource Centers, |
| +1 Community Outreach Coord; | reverse Online Academy classified from one-time | +1.8 UTK Paras; minimum wage increase. |
| increases for stipends, reverse vacancy fallout; | COVID funding; reverse shift of positions | |
| reduce classified subs & extra time; shift of positions | funded with one-time COVID funds; minimum wage | |
| funded with one-time COVID funds. | increase. | |
| | | |

| | Estimated Actuals Totals | Budget (Unrestricted Only) 2022-23 | Projected (Unrestricted Only) 2023-24 | Projected (Unrestricted Only) 2024-25 |
|--|-----------------------------|---------------------------------------|--|--|
| <u>EXPENSES Cont.:</u> | | | | |
| <u>Object 3XXX:</u> | | | | |
| Change in Statutory Benefits: | % Increase/(Decrease) | \$ Increase/(Decrease) | % Incr./(Decr.) | \$ Increase/(Decrease) |
| Increase in Statutory due to Step & Column | % | \$ 585,635 | % | \$ 509,610 |
| Increase in Statutory due to Settlement | % | \$ 1,788,996 | % | \$ 1,550,847 |
| Incr./Decr. in Statutory due to rate changes | % | \$ 2,930,653 | % | \$ (496,574) |
| Incr./Decr. in Statutory due to +/- positions, other changes | % | \$ 1,361,956 | % | \$ 1,252,826 |
| Total \$ Change in Statutory: | | \$ 6,667,240 | | \$ 2,816,710 |
| Change in Health & Welfare : | | | | |
| Incr./Decr. in H & W due to rate changes | % | \$ | % | \$ |
| Incr./Decr. in H & W due to CAP change | % | \$ | % | \$ |
| Incr./Decr. in H & W due to other | % | \$ 1,376,476 | % | \$ |
| Incr./Decr. in H & W due to +/- positions | % | \$ | % | \$ 120,000 |
| Are you budgeting at the CAP ? | Yes | | Yes | |
| Total \$ Change in H & W: | | \$ 1,376,476 | | \$ 120,000 |
| Changes in Other Benefits: | % | \$ (678,118) | % | \$ (2) |
| Total \$ Change in Benefits: | | \$ 7,365,598 | | \$ 2,936,708 |
| One time benefit \$ included above: | | \$ | | \$ |
| Total Change from Prior Period | | \$ 7,365,598 | | \$ 2,936,708 |
| Adjusted Budget Amount | \$ 46,719,734 | \$ 54,085,332 | \$ 57,022,040 | \$ 57,331,761 |
| Please describe reason(s) for changes: | | | | |
| | STRS 19.1% | | STRS 19.1% | STRS 19.1% |
| | PERS 25.37% | | PERS 25.2% | PERS 24.6% |
| | FICA 6.2% | | FICA 6.2% | FICA 6.2% |
| | Medicare 1.45% | | Medicare 1.45% | Medicare 1.45% |
| | SUI .5% | | SUI .2% | SUI .2% |
| | Workers Comp 1.7128% | | Workers Comp 1.7128% | Workers Comp 1.7128% |

| | Estimated Actuals Totals | Budget (Unrestricted Only) 2022-23 | Projected (Unrestricted Only) 2023-24 | Projected (Unrestricted Only) 2024-25 |
|---|-----------------------------|---------------------------------------|--|--|
| <u>EXPENSES Cont.:</u> | | | | |
| <u>Object 4XXX:</u> | | | | |
| % Increase(Decrease) included in: | | % \$ | % \$ | % \$ |
| Flat \$ Increase(Decrease) included in: | | \$ 3,952,816 | \$ | \$ |
| One time \$ included in: | | \$ 964,575 | 22,400,000 | \$ (24,400,000) |
| Total Change from Prior Period | | \$ 4,917,391 | \$ 22,400,000 | \$ (24,400,000) |
| Adjusted Budget Amount | \$ 13,407,223 | \$ 18,324,614 | \$ 40,724,614 | \$ 16,324,614 |

Please describe reason(s) for changes:

| | | |
|---|---|--|
| Reverse prior year Science/PE curriculum adoptions; increase classroom and department supplies based on needs assessment. | Reverse prior year one-time supplies needs; TK-12 Math, ELA/ELD, AP Science curriculum adoptions. | Reverse prior year TK-12 Math, ELA/ELD, AP Science curriculum adoptions. |
| | | |
| | | |
| | | |

Object 5XXX:

| | | | | |
|---|---------------|---------------|----------------|----------------|
| % Increase(Decrease) included in: | | % \$ | % \$ | % \$ |
| Flat \$ Increase(Decrease) included in: | | \$ 2,962,413 | \$ (2,325,285) | \$ (2,000,000) |
| One time \$ included in: | | \$ | | |
| Total Change from Prior Period | | \$ 2,962,413 | \$ (2,325,285) | \$ (2,000,000) |
| Adjusted Budget Amount | \$ 16,580,941 | \$ 19,543,354 | \$ 17,218,069 | \$ 15,218,069 |

Please describe reason(s) for changes:

| | | |
|---|---|---|
| Increase classroom and department services based on needs assessment; increase operating costs (utilities, JPA insurance, etc). | Eliminate support providers (In-Home Services). | Eliminate SEL external service contracts. |
| | | |
| | | |
| | | |

| | Estimated Actuals Totals | Budget (Unrestricted Only) 2022-23 | Projected (Unrestricted Only) 2023-24 | Projected (Unrestricted Only) 2024-25 |
|---|-----------------------------|---------------------------------------|--|--|
| <u>EXPENSES Cont.:</u> | | | | |
| <u>Object 6XXX:</u> | | | | |
| % Increase(Decrease) included in: | | % \$ | % \$ | % \$ |
| Flat \$ Increase(Decrease) included in: | | \$ | \$ | \$ |
| One time \$ included in: | | \$ 151,659 | \$ (141,360) | \$ |
| Total Change from Prior Period | | \$ 151,659 | \$ (141,360) | \$ - |
| Adjusted Budget Amount | \$ 139,701 | \$ 291,360 | \$ 150,000 | \$ 150,000 |

Please describe reason(s) for changes:

Site and Department capital outlay needs; reverse prior
year capital outlay expenditures.

Future capital outlay needs; reverse prior year
capital outlay expenditures.

Future capital outlay needs.

Other Outgo - Objects 7100-7299, 7400-7499

| | | | | |
|---|--------------|--------------|--------------|--------------|
| % Increase(Decrease) included in: | | % \$ | % \$ | % \$ |
| Flat \$ Increase(Decrease) included in: | | \$ 538,243 | \$ 116,749 | \$ 142,184 |
| One time \$ included in: | | \$ | | |
| Total Change from Prior Period | | \$ 538,243 | \$ 116,749 | \$ 142,184 |
| Adjusted Budget Amount | \$ 5,392,255 | \$ 5,930,498 | \$ 6,047,247 | \$ 6,189,431 |

Please describe reason(s) for changes:

Increase County Special Ed apportionment transfer &
Special Ed transportation excess costs.

Increase County Special Ed apportionment transfer.

Increase County Special Ed apportionment transfer.

| | Estimated Actuals Totals | Budget (Unrestricted Only) 2022-23 | Projected (Unrestricted Only) 2023-24 | Projected (Unrestricted Only) 2024-25 |
|---|-----------------------------|--|--|--|
| <u>Direct Support/Indirect Costs - Objects 7300-7399</u> | | | | |
| % Increase(Decrease) included in: | | % \$ | % \$ | % \$ |
| Flat \$ Increase(Decrease) included in: | | \$ (550,205) | \$ | \$ |
| One time \$ included in: | | \$ | \$ | \$ |
| Total Change from Prior Period | | \$ (550,205) | \$ - | \$ - |
| Adjusted Budget Amount | \$ (1,286,647) | \$ (1,836,852) | \$ (1,836,852) | \$ (1,836,852) |
| Please describe reason(s) for changes: | | | | |
| | | Indirect Cost Rate increased from 4.95% to 5.96% | No changes. | No changes. |
| | | | | |
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| | | | | |
| | | | | |
| <u>Other Financing Uses - Objects 7610-7699</u> | | | | |
| % Increase(Decrease) included in: | | % \$ | % \$ | % \$ |
| Flat \$ Increase(Decrease) included in: | | \$ | \$ | \$ |
| One time \$ included in: | | \$ (10,400,000) | \$ | \$ 5,000,000 |
| Total Change from Prior Period | | \$ (10,400,000) | \$ - | \$ 5,000,000 |
| Adjusted Budget Amount | \$ 10,400,000 | \$ - | \$ - | \$ 5,000,000 |
| Please describe reason(s) for changes: | | | | |
| | | Reverse prior year transfers out. | No transfers. | Transfer to FD 40 for capital facility upgrades identified in the Master Facility Plan. |
| | | | | |
| | | | | |
| | | | | |
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| | | | | |
| | | | | |
| Total Expenditures & Other Financing Uses | \$ 221,504,197 | \$ 241,047,629 | \$ 276,902,466 | \$ 259,745,973 |
| Please attach additional sheets as necessary. | | | | |
| Net Increase (Decrease) in Fund Balance | \$ 7,233,962 | \$ (4,010,661) | \$ 141,857 | \$ 267,245 |

2022-23 Budget
MANTECA UNIFIED SCHOOL
District

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

| | 2021-22 Estimated Actuals Totals | Budget (Restricted Only) 2022-23 | Projected (Restricted Only) 2023-24 | Projected (Restricted Only) 2024-25 |
|--|--|-------------------------------------|--|--|
| REVENUES: | | | | |
| LCFF Funding Sources (8010-8099): | | | | |
| ADA Used for LCFF (Funded): | | 23231.35 ADA | 23771.92 ADA | 24012.37 ADA |
| Estimated P-2 ADA: | | 23231.35 ADA | 23771.92 ADA | 24012.37 ADA |
| Total Change from Prior Period | | \$ | \$ | \$ |
| Adjusted Budget Amount | | \$ - | \$ - | \$ - |
| Please describe reason(s) for changes: | | | | |
| | | | | |
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| | | | | | |
|--|---------------|---|---|------------------------------|-----------------|
| Federal Revenue (8100-8299): | | | | | |
| % Increase (Decrease) included in: | | % | \$ | % | \$ |
| One time \$ included in: | | | \$ 21,882,401 | | \$ (20,297,333) |
| Plus(Minus) Other \$ changes: | | | \$ 2,719,489 | | \$ (4,940,602) |
| Total Change from Prior Period | | | \$ 24,601,890 | | \$ (9,726,260) |
| Adjusted Budget Amount | \$ 27,913,080 | | \$ 52,514,970 | | \$ 17,550,775 |
| Please describe reason(s) for changes: | | One-Time COVID Funds included: \$34,386,247 | One-Time COVID Funds included: \$14,258,914 | Reverse One-Time COVID Funds | |
| | | Re-budget/reverse prior year carryover. | Reverse prior year carryover. | | |
| | | | | | |
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| | Estimated Actuals Totals | Budget (Restricted Only) 2022-23 | Projected (Restricted Only) 2023-24 | Projected (Restricted Only) 2024-25 |
|--|-----------------------------|--|--|--|
| <u>REVENUES Cont.:</u> | | | | |
| <u>State Revenue (8300-8599):</u> | | | | |
| COLA % Used for: | | % \$ | % \$ | % \$ |
| One time \$ included in: | | \$ (2,377,946) | \$ (8,963,507) | \$ |
| Plus(Minus) Other \$ changes: | | \$ 2,074,920 | 465,660 | 35,400 |
| Total Change from Prior Period | | \$ (303,026) | \$ (8,497,847) | \$ 35,400 |
| Adjusted Budget Amount | \$ 29,611,529 | \$ 29,308,503 | \$ 20,810,656 | \$ 20,846,056 |
| Please describe reason(s) for changes: | | New Program: Special Ed Early Intervention; | Reverse One-Time COVID & carryover funds; | Increase restricted Lottery. |
| | | New One-Time: Food Staff Training & Kitchen | increase restricted Lottery and Classified Summer | |
| | | Upgrades; reverse One-Time COVID & carryover funds; | Assistance program. | |
| | | one-time AB86 Funds included: \$8,323,550; | | |
| | | re-budget/reverse prior year carryover. | | |
| | | | | |
| | | | | |
| <u>Local Revenue (8600-8799):</u> | | | | |
| % Incr.(Decr.) included in: | | % \$ | % \$ | % \$ |
| One time \$ included in: | | \$ (885,933) | \$ | \$ |
| Plus(Minus) Other \$ changes: | | \$ | \$ 107,950 | \$ 110,649 |
| Total Change from Prior Period | | \$ (885,933) | \$ 107,950 | \$ 110,649 |
| Adjusted Budget Amount | \$ 5,210,671 | \$ 4,324,738 | \$ 4,432,688 | \$ 4,543,337 |
| Please describe reason(s) for changes: | | Reverse prior year one-time Local revenues; rebudget | Increase Special Ed transfer of apportionment from | Increase Special Ed transfer of apportionment from |
| | | actual as received. | County Office. | County Office. |
| | | | | |
| | | | | |
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| | Estimated Actuals Totals | Budget (Restricted Only) 2022-23 | Projected (Restricted Only) 2023-24 | Projected (Restricted Only) 2024-25 |
|--|-----------------------------|--|--|--|
| <u>Transfers In/Sources (8900-8979):</u> | | | | |
| Other One time \$ included in: | | \$ _____ | \$ _____ | \$ _____ |
| Plus(Minus) Other \$ changes: | | \$ _____ | \$ _____ | \$ _____ |
| Total Change from Prior Period | | \$ _____ - | \$ _____ - | \$ _____ - |
| Adjusted Budget Amount | \$ _____ - | \$ _____ - | \$ _____ - | \$ _____ - |
| Please describe reason(s) for changes: | | _____ | _____ | _____ |
| | | _____ | _____ | _____ |
| | | _____ | _____ | _____ |
| | | _____ | _____ | _____ |
| <u>Contributions (8980-8999):</u> | | | | |
| Incr.(Decr.) for Sp. Ed. : | | \$ _____ 3,995,560 | \$ _____ 1,935,121 | \$ _____ 1,516,416 |
| Incr.(Decr.) for On-going Major Maint (RRM). : | | \$ _____ 2,150,548 | \$ _____ 536,348 | \$ _____ 333,397 |
| Other One time \$ included in: | | \$ _____ (97,164) | \$ _____ - | \$ _____ - |
| Plus(Minus) Other \$ changes: | | \$ _____ 963,026 | \$ _____ 50,046 | \$ _____ 38,483 |
| Total Change from Prior Period | | \$ _____ 7,011,970 | \$ _____ 2,521,515 | \$ _____ 1,888,296 |
| Adjusted Budget Amount | \$ _____ 34,790,532 | \$ _____ 41,802,502 | \$ _____ 44,324,017 | \$ _____ 46,212,313 |
| Please describe reason(s) for changes: | | Special Ed: \$26,410,109 | Special Ed: \$28,345,230 | Special Ed: \$29,861,646 |
| | | Maintenance: \$10,545,696 | Maintenance: \$11,082,044 | Maintenance: \$11,415,441 |
| | | IDEA Local Assist/Preschool: \$3,770,918 | IDEA Local Assist/Preschool: \$3,770,918 | IDEA Local Assist/Preschool: \$3,770,918 |
| | | JROTC: \$987,138; Other Misc: \$88,641 | JROTC: \$1,037,184; Other Misc: \$88,641 | JROTC: \$1,075,667; Other Misc: \$88,641 |
| <u>TOTAL Other Financing Sources (8910-8999):</u> | | | | |
| Total Change from Prior Period | | \$ _____ 7,011,970 | \$ _____ 2,521,515 | \$ _____ 1,888,296 |
| Adjusted Budget Amount | \$ _____ 34,790,532 | \$ _____ 41,802,502 | \$ _____ 44,324,017 | \$ _____ 46,212,313 |
| Total Revenues & Other Financing Sources | \$ 97,525,812 | \$ 127,950,713 | \$ 96,844,396 | \$ 89,152,481 |

| | Estimated Actuals Totals | Budget (Restricted Only) 2022-23 | Projected (Restricted Only) 2023-24 | Projected (Restricted Only) 2024-25 |
|--------------------------------|-----------------------------|-------------------------------------|--|--|
| <u>EXPENSES:</u> | | | | |
| <u>Object 1XXX:</u> | | | | |
| Step & Column included in: | % | \$ 512,397 | % \$ 465,771 | % \$ 466,709 |
| Settlement included in: | 5.58 % | \$ 1,573,270 | 4.57 % \$ 1,383,816 | 3.42 % \$ 1,098,848 |
| <u>Other:</u> | | | | |
| Growth Positions: | 10 FTE | \$ 990,602 | -23 FTE \$ (2,367,229) | -10 FTE \$ (1,000,000) |
| One time \$ included in: | | \$ 6,987,895 | \$ (9,059,993) | \$ (3,119,731) |
| Plus(Minus) Other \$ changes: | | \$ 1,397,317 | \$ | \$ |
| Total Change from Prior Period | | \$ 11,461,481 | \$ (9,577,635) | \$ (2,554,174) |
| Adjusted Budget Amount | \$ 29,744,148 | \$ 41,205,629 | \$ 31,627,994 | \$ 29,073,820 |

Please describe reason(s) for changes:

FTE Changes: +9 Certificated; +1 Cert Admin;
increases for subs & extra time, reverse vacancy fallout;
reduce stipends; shift of positions funded with
one-time COVID funds; one-time \$5k stipend;
reverse \$2,700 prior year one-time stipend.

FTE Changes: -20 Teachers (attrition),
-2 Behavior Spec, -1 Spec Ed Coordinator;
reverse one-time \$5k stipends & shift of positions
funded with one-time COVID funds.

FTE Changes: -10 Teachers (attrition);
reverse one-time COVID funded positions.

| <u>Object 2XXX:</u> | | <u>% Increase/(Decrease)</u> | <u>\$ Increase/(Decrease)</u> | <u>% Increase/(Decrease)</u> | <u>\$ Increase/(Decrease)</u> | <u>% Increase/(Decrease)</u> | <u>\$ Increase/(Decrease)</u> |
|--------------------------------|-----------------------|------------------------------|-------------------------------|------------------------------|-------------------------------|------------------------------|-------------------------------|
| Step included in: | | <u> %</u> | <u>\$ 236,755</u> | <u> %</u> | <u>\$ 208,443</u> | <u> %</u> | <u>\$ 197,463</u> |
| Settlement included in: | | <u> 5.58 %</u> | <u>\$ 679,164</u> | <u> 4.57 %</u> | <u>\$ 598,091</u> | <u> 3.42 %</u> | <u>\$ 475,170</u> |
| <u>Other:</u> | | | | | | | |
| Growth Positions: | | <u> 2.8 FTE</u> | <u>\$ 386,126</u> | <u> -1 FTE</u> | <u>\$ (113,469)</u> | <u> -5 FTE</u> | <u>\$ (405,890)</u> |
| One time \$ included in: | | | <u>\$ 3,397,244</u> | | <u>\$ (6,162,936)</u> | | <u>\$ (420,590)</u> |
| Plus(Minus) Other \$ changes: | | | <u>\$ (388,799)</u> | | <u>\$ 364,000</u> | | <u>\$</u> |
| Total Change from Prior Period | | | <u>\$ 4,310,490</u> | | <u>\$ (5,105,871)</u> | | <u>\$ (153,847)</u> |
| Adjusted Budget Amount | <u>\$ 13,122,696</u> | | <u>\$ 17,433,186</u> | | <u>\$ 12,327,315</u> | | <u>\$ 12,173,468</u> |

Please describe reason(s) for changes:

FTE Changes: +5 Behavior Spec, +1 Educational
Occupational Therapist, -1.5 Procedure Nurses,
-1 Hlth Svs Clerical Assistant, -7 School Term Clerical;
increases for reverse vacancy fallout; reduce classified
subs & extra time; shift of positions funded with
one-time COVID funds; one-time \$5k stipend;

FTE Changes: -1 Educational Occupational Therapist;
increase Classified Summer Assistance program;
reverse one-time \$5k stipends & shift of positions
funded with one-time COVID funds.

FTE Changes: -5 Behavior Spec;
reverse one-time COVID funded positions.

| | Estimated Actuals | Budget (Restricted Only) | Projected (Restricted Only) | Projected (Restricted Only) | | |
|--|-----------------------|--|-----------------------------|-----------------------------|----------------------|------------------------|
| | Totals | 2022-23 | 2023-24 | 2024-25 | | |
| <u>EXPENSES Cont.:</u> | | reverse \$2,700 prior year one-time stipend. | | | | |
| <u>Object 3XXX:</u> | | | | | | |
| Change in Statutory Benefits: | % Increase/(Decrease) | \$ Increase/(Decrease) | % Incr./(Decr.) | \$ Increase/(Decrease) | % Incr./(Decr.) | \$ Increase/(Decrease) |
| Increase in Statutory due to Step & Column | % | \$ 200,051 | % | \$ 177,086 | % | \$ 172,295 |
| Increase in Statutory due to Settlement | % | \$ 597,408 | % | \$ 518,757 | % | \$ 409,163 |
| Incr./Decr. in Statutory due to rate changes | % | \$ 971,240 | % | \$ (205,553) | % | \$ (73,964) |
| Incr./Decr. in Statutory due to +/- positions, other changes | % | \$ 3,330,200 | % | \$ (4,622,192) | % | \$ (1,207,756) |
| Total \$ Change in Statutory: | | \$ 5,098,899 | | \$ (4,131,902) | | \$ (700,261) |
| Change in Health & Welfare : | | | | | | |
| Incr./Decr. in H & W due to rate changes | % | \$ | % | \$ | % | \$ |
| Incr./Decr. in H & W due to CAP change | % | \$ | % | \$ | % | \$ |
| Incr./Decr. in H & W due to other | % | \$ 982,571 | % | \$ | % | \$ |
| Incr./Decr. in H & W due to +/- positions | % | \$ | % | \$ (261,000) | % | \$ (120,000) |
| Are you budgeting at the CAP ? | Yes | | Yes | | Yes | |
| Total \$ Change in H & W: | | \$ 982,571 | | \$ (261,000) | | \$ (120,000) |
| Changes in Other Benefits: | % | \$ 1,567,899 | % | \$ | % | \$ (1) |
| Total \$ Change in Benefits: | | \$ 7,649,369 | | \$ (4,392,902) | | \$ (820,262) |
| One time benefit \$ included above: | | \$ | | \$ | | \$ |
| Total Change from Prior Period | | \$ 7,649,369 | | \$ (4,392,902) | | \$ (820,262) |
| Adjusted Budget Amount | \$ 26,334,781 | \$ 33,984,150 | | \$ 29,591,248 | | \$ 28,770,986 |
| Please describe reason(s) for changes: | | | | | | |
| | STRS 19.1% | | STRS 19.1% | | STRS 19.1% | |
| | PERS 25.37% | | PERS 25.2% | | PERS 24.6% | |
| | FICA 6.2% | | FICA 6.2% | | FICA 6.2% | |
| | Medicare 1.45% | | Medicare 1.45% | | Medicare 1.45% | |
| | SUI .5% | | SUI .2% | | SUI .2% | |
| | Workers Comp 1.7128% | | Workers Comp 1.7128% | | Workers Comp 1.7128% | |

| | Estimated Actuals Totals | Budget (Restricted Only) 2022-23 | Projected (Restricted Only) 2023-24 | Projected (Restricted Only) 2024-25 |
|---|-----------------------------|-------------------------------------|--|--|
| <u>EXPENSES Cont.:</u> | | | | |
| <u>Object 4XXX:</u> | | | | |
| % Increase(Decrease) included in: | | % \$ | % \$ | % \$ |
| Flat \$ Increase(Decrease) included in: | | \$ (1,206,548) | \$ 250,000 | \$ 100,000 |
| One time \$ included in: | | \$ 3,561,195 | \$ (44,922) | \$ (4,720,803) |
| Total Change from Prior Period | | \$ 2,354,647 | \$ 205,078 | \$ (4,620,803) |
| Adjusted Budget Amount | \$ 7,886,310 | \$ 10,240,957 | \$ 10,446,035 | \$ 5,825,232 |

Please describe reason(s) for changes:

| | | |
|--|---|---|
| Increase Special Ed & Maintenance supplies; reduce restricted Lottery; reverse prior year one-time costs; adjustments to one-time COVID funded supplies. | TK-12 Math, ELA/ELD, AP Science curriculum adoptions (restricted Lottery); reverse one-time COVID funded supplies; increase maintenance supplies. | reverse TK-12 Math, ELA/ELD, AP Science curriculum adoptions (restricted Lottery); reverse one-time COVID funded supplies; increase maintenance supplies. |
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|---|---------------|---------------|----------------|----------------|
| <u>Object 5XXX:</u> | | | | |
| % Increase(Decrease) included in: | | % \$ | % \$ | % \$ |
| Flat \$ Increase(Decrease) included in: | | \$ 3,104,319 | \$ 500,000 | \$ 250,000 |
| One time \$ included in: | | \$ 958,274 | \$ (3,646,737) | \$ (3,772,720) |
| Total Change from Prior Period | | \$ 4,062,593 | \$ (3,146,737) | \$ (3,522,720) |
| Adjusted Budget Amount | \$ 12,418,405 | \$ 16,480,998 | \$ 13,334,261 | \$ 9,811,541 |

Please describe reason(s) for changes:

| | | |
|--|--|--|
| Increase Spec Ed, restricted Lottery, Mental Health, Maintenance, Early Intervention; increase/reverse one-time COVID funded services. | Increase Spec Ed services; reverse one-time COVID funded services. | Increase Spec Ed services; reverse one-time COVID funded services. |
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| | Estimated Actuals Totals | Budget (Restricted Only) 2022-23 | Projected (Restricted Only) 2023-24 | Projected (Restricted Only) 2024-25 |
|---|-----------------------------|-------------------------------------|--|--|
| <u>EXPENSES Cont.:</u> | | | | |
| <u>Object 6XXX:</u> | | | | |
| % Increase(Decrease) included in: | | % \$ | % \$ | % \$ |
| Flat \$ Increase(Decrease) included in: | | \$ | \$ 100,000 | \$ |
| One time \$ included in: | | \$ 15,047,806 | \$ (6,475,728) | \$ (9,094,603) |
| Total Change from Prior Period | | \$ 15,047,806 | \$ (6,375,728) | \$ (9,094,603) |
| Adjusted Budget Amount | \$ 522,525 | \$ 15,570,331 | \$ 9,194,603 | \$ 100,000 |

Please describe reason(s) for changes:

| | | |
|---|---|--|
| <u>Site and Department capital outlay needs; reverse prior year capital outlay expenditures; ESSER III HVAC upgrades.</u> | <u>Reverse prior year capital outlay expenditures; adjustment to ESSER III HVAC upgrades; future capital outlay expenditures.</u> | <u>Reverse ESSER III funded capital outlay expenditures; future capital outlay expenditures.</u> |
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Other Outgo - Objects 7100-7299, 7400-7499

| | | | | |
|---|------|------|------|------|
| % Increase(Decrease) included in: | | % \$ | % \$ | % \$ |
| Flat \$ Increase(Decrease) included in: | | \$ | \$ | \$ |
| One time \$ included in: | | \$ | \$ | \$ |
| Total Change from Prior Period | | \$ - | \$ - | \$ - |
| Adjusted Budget Amount | \$ - | \$ - | \$ - | \$ - |

Please describe reason(s) for changes:

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| | Estimated Actuals Totals | Budget (Restricted Only) 2022-23 | Projected (Restricted Only) 2023-24 | Projected (Restricted Only) 2024-25 |
|---|-----------------------------|--|--|--|
| <u>Direct Support/Indirect Costs - Objects 7300-7399</u> | | | | |
| % Increase(Decrease) included in: | | % \$ | % \$ | % \$ |
| Flat \$ Increase(Decrease) included in: | | \$ 404,355 | \$ | \$ |
| One time \$ included in: | | \$ | \$ | \$ |
| Total Change from Prior Period | | \$ 404,355 | \$ - | \$ - |
| Adjusted Budget Amount | \$ 968,931 | \$ 1,373,286 | \$ 1,373,286 | \$ 1,373,286 |
| Please describe reason(s) for changes: | | | | |
| | | Indirect Cost Rate increased from 4.95% to 5.96% | No changes. | No changes. |
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| <u>Other Financing Uses - Objects 7610-7699</u> | | | | |
| % Increase(Decrease) included in: | | % \$ | % \$ | % \$ |
| Flat \$ Increase(Decrease) included in: | | \$ | \$ | \$ |
| One time \$ included in: | | \$ - | \$ | \$ |
| Total Change from Prior Period | | \$ - | \$ - | \$ - |
| Adjusted Budget Amount | \$ - | \$ - | \$ - | \$ - |
| Please describe reason(s) for changes: | | | | |
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| Total Expenditures & Other Financing Uses | \$ 90,997,796 | \$ 136,288,537 | \$ 107,894,742 | \$ 87,128,333 |
| Please attach additional sheets as necessary. | | | | |
| Net Increase (Decrease) in Fund Balance | \$ 6,528,016 | \$ (8,337,824) | \$ (11,050,346) | \$ 2,024,148 |

2022-23 Budget
MANTECA UNIFIED SCHOOL
District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

| | Budget | | Projected | | Projected | |
|---|---|---------------|---------------|------------|---------------|--------------|
| | 2022-23 | | 2023-24 | | 2024-25 | |
| | Unrestricted | Restricted | Unrestricted | Restricted | Unrestricted | Restricted |
| ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e)) | \$ 25,463,349 | \$ 20,108,210 | | | | |
| ENDING FUND BALANCE | \$ 21,452,688 | \$ 11,770,386 | \$ 21,594,545 | \$ 720,040 | \$ 21,861,790 | \$ 2,744,187 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | | |
| <u>Nonspendable Amounts</u> | Must Agree to Components of Fund Balance Form 01 pg 2 | | | | | |
| Revolving Cash | 9711 15,005 | \$ | \$ 15,005 | \$ | \$ 15,005 | \$ |
| Stores | 9712 374,846 | \$ | \$ 374,846 | \$ | \$ 206,220 | \$ |
| Prepaid Expenditures | 9713 149,520 | \$ | \$ 149,520 | \$ | \$ | \$ |
| All Others | 9719 | \$ | \$ | \$ | \$ | \$ |
| <u>Restricted Balances</u> | 9740 | \$ 11,770,386 | \$ | \$ 720,040 | \$ | \$ 2,744,187 |
| <u>Committed Balances</u> | | | | | | |
| Stabilization Agreements | 9750 - | \$ | \$ | \$ | \$ | \$ |
| Other Commitments | 9760 - | \$ | \$ | \$ | \$ | \$ |
| <u>Assigned Amounts</u> | | | | | | |
| Describe Other Assignments below: | | | | | | |
| Standard Deviation (200ADA) | 9780 2,000,000 | \$ | \$ 2,000,000 | \$ | \$ 2,000,000 | \$ |
| Facility Upgrades & Deferred Maintenance | 9780 3,890,000 | \$ | \$ 3,850,000 | \$ | \$ 5,570,000 | \$ |
| Instruction Materials (Lottery) | 9780 2,661,631 | \$ | \$ 2,661,631 | \$ | \$ 2,661,631 | \$ |
| Site One-Time Unrestricted Carryover | 9780 993,935 | \$ | \$ 993,935 | \$ | \$ 993,935 | \$ |
| | 9780 | \$ | \$ | \$ | \$ | \$ |
| | 9780 | \$ | \$ | \$ | \$ | \$ |
| <u>Total Other Assignments</u> | 9780 9,545,566 | \$ - | \$ 9,505,566 | \$ - | \$ 11,225,566 | \$ - |
| <u>Reserve for Economic Uncertainties</u> | 3% 9789 11,320,085 | \$ | \$ 11,543,916 | \$ | \$ 10,406,229 | \$ |
| <u>Unassigned/Unappropriated</u> | 9790 47,666 | \$ - | \$ 5,692 | \$ - | \$ 8,770 | \$ - |
| <u>Special Reserve Fund - Non/Capital Outlay (17)</u> | | | | | | |
| Designated for Economic Uncertainties | 9789 | | \$ | | \$ | |

Please attach additional sheets as necessary.

Prepared By:

DANA VACCAREZZA

Chief Business Official Signature or DSSD Superintendent Signature:



GLOSSARY OF TERMS

Glossary/Acronyms

Accounts payable (AP). Amounts due and owed **to** private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due **to** other funds of the same LEA.

Accounts receivable (AR). Amounts due and owed **from** private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due **from** other funds of the same LEA.

Average daily attendance (ADA). Total approved days of attendance in the LEA divided by the number of days the schools in the LEA are in session for at least the required minimum day. (Refer to Education Code Sections 46000–46014 and 46300–46380.)

Budgeting. The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

Budget revision (BR). Net increases and decreases to the budget. They may include increases due to new grant funds and decreases due to the need to reduce appropriations to keep spending within available revenues.

Budget transfer (BT). Changes among budgeted items. They do not increase or decrease the total budget.

California Longitudinal Pupil Achievement Data System (CALPADS). The foundation of California's K–12 education data system that allows for tracking a student's academic performance over time.

Capital outlay. Amounts paid for fixed assets or additions to fixed assets, including land or existing buildings, the improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.

Certificates of participation (COPs). A financing technique that provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Chart of accounts. A systematically arranged list of accounts that are applicable to a specific LEA. All account names and numbers, if any, are listed in numerical order.

Deficit spending. The excess of actual expenditures over actual revenues (also referred to as an operating deficit).

Double entry. A system of bookkeeping that requires an amount credited for every corresponding amount debited. Thus, the double-entry ledger maintains equality of debits and credits.

Encroachment. The use of unrestricted moneys to support restricted program expenditures.

Encumbrances. Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

Enterprise funds. Funds used to account for those ongoing activities of the LEA that because of their income-producing character are similar to those found in the private sector.

Entitlement. An apportionment that is based on specific qualifications or formula defined in statute. (This term should not be used as a basis for determining how to account for unspent balances of categorical aid.)

Fiscal year. A period of one year, the beginning and the ending dates of which are fixed by statute. For LEAs, it is the period beginning July 1 and ending on June 30.

Fixed assets. Assets of a permanent character having continuing value (e.g., land, buildings, machinery, furniture, and equipment), with a cost over the capitalization threshold set by the LEA.

Full-time-equivalent (FTE). The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

Function. An act, service, or group of services proper to a person, thing, or institution and aimed at accomplishing a certain end. In SACS, function refers to those activities or services performed to accomplish a goal.

Fund. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accord with special regulations, restrictions, or limitations.

Generally accepted accounting principles (GAAP). Uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. These principles encompass the conventions, rules, and procedures necessary to define accepted accounting practices and procedures. Generally accepted accounting principles provide a standard by which to

measure financial presentations. The primary authoritative source on the application of these principles to state and local governments is the Governmental Accounting Standards Board (GASB).

Goal. In SACS, a goal defines an objective or a set of objectives for the LEA. It is used to account for the cost of instruction and other services by the instructional goals and objectives of an LEA.

Governmental Accounting Standards Board (GASB). The organization established to issue standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities. It is the successor organization to the National Council on Governmental Accounting (NCGA).

Grant. A contribution, either in money or material goods, made by one governmental entity to another. Grants may be intended for specific or general purposes. (This term should not be used as a basis for determining how to account for unspent balances of categorical aid.)

Indirect cost. Elements of cost necessary in the operation of the LEA or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily and accurately or for which the cost of such determination exceeds the benefit of the determination. It consists of those business and administrative costs that benefit the entire LEA (e.g., accounting, budgeting, personnel, purchasing).

Indirect cost rate (ICR). A method for claiming reimbursement of indirect costs from federal and state categorical funds. It is the ratio (expressed as a percentage) of the indirect costs to direct base costs.

Interim reports. Reports prepared as of a date or a period during the fiscal year. They include budgetary estimates, financial transactions during current year-to-date, and end-of-year projections.

Internal audit. An appraisal activity within an LEA that (1) determines the adequacy of the system of internal control; (2) verifies and safeguards assets; (3) determines the reliability of the accounting and reporting system; (4) ascertains compliance with existing policies and procedures; and (5) appraises the performance of activities and work programs.

Lease–purchase agreements. Contractual agreements that are termed “leases” but which, in substance, amount to purchase contracts.

Local Control Accountability Plan (LCAP). Each school district must write to explain its goals and strategies for improving achievement for all students. Each district receives extra money for each student who is low-income, an English learner, or a foster youth.

Local Control Funding Formula (LCFF). Under the LCFF funding system, revenue limits and most state categorical programs have been eliminated. The LCFF creates funding targets based on student characteristics and provides greater flexibility to use these funds to improve student outcomes. For school districts and charter schools, the LCFF funding targets consist of grade span-specific base grants plus supplemental and concentration grants that are calculated based on student demographic factors.

Local educational agency (LEA). Typically, a local school district, county office of education, or joint powers agency engaged in providing educational services.

Long-term debt. Debt that matures more than one year after the date of issuance.

Maintenance of Effort (MOE) A requirement in certain legislative, regulatory or administrative policies that a grant recipient must maintain a specified level of financial effort in the health area for which Federal funds will be provided in order to receive Federal grant funds.

PERS. Public Employees' Retirement System. Unless exempted by state law, classified employees, their district, and the state contribute to this retirement fund. Reserve for economic uncertainties. The portion of the fund balance that has been designated (set aside) by the governing board to provide for emergencies or economic events, such as revenue shortfalls, that could not be anticipated.

Resource. A field in SACS that is used to classify revenues and resulting expenditures in accord with restrictions or special reporting requirements placed on either aspects of LEA financial activities by law or regulation. Further, because such revenues frequently are not fully expended within a fiscal year, and related liabilities are not completely liquidated, the resource code is also to reflect restrictions and special reporting obligations on balance sheet accounts.

Stores. Goods that are on hand in storerooms and that are subject to requisition.

STRS. State Teachers' Retirement System. State law requires certificated employees, school districts, and the state to contribute to this retirement fund. Student body fund. An agency fund to control the receipts and the disbursements of student associations' activities; it consists only of assets and liabilities.

Unearned revenue. A liability for resources received prior to revenue recognition.