



2022-2023 Budget Adoption Financial Report



**Made in
Hayward**

**Hechos en
Hayward**

Public Hearing Board Meeting: June 08, 2022

Budget Adoption Board Meeting: June 22, 2022

**Hayward Unified School District
District Administration Office
24411 Amador Street
Hayward, CA 94544**

www.husd.us

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Vision, Mission, and Strategic Plan

Strategic Plan – Board Approved June 24, 2019

The Hayward Unified School District (HUSD) serves a diverse, vibrant community in the heart of the East Bay. Our goal is for students to graduate ready for college, a career, and most importantly, life. In January, 2019 the Board of Education requested that the district engage in a strategic planning process in order to provide focus and direction to our efforts to improve HUSD. We redesigned our stakeholder input process so that over 1,500 students, staff, families, and community members shared what they love about our schools, what they wish they could improve, and what their hopes are for the future of HUSD. The strategic plan is driven by community input, developed by community leaders, and with the overarching Vision and Mission are focused on the following priorities and actionable goals.

Vision Statement

Every student realizes their innate potential, becoming a lifelong learner and having a positive impact on their community.

Mission Statement

We draw from our community's rich diversity in order to create an engaging and equitable educational experience, delivered in a safe and supportive environment.

Core Values

- **Equity:** We develop systems, policies, and practices that promote opportunity and success regardless of race, language, zip code, or any other factor.
- **Well-Supported Staff:** We enhance the capacity of every employee to promote equity and model service excellence.
- **Integrated Partnerships:** We form partnerships that align with our priorities and strengthen student support.
- **Collaborative Leadership:** We develop leaders at all levels who creatively tackle our challenges and communicate with integrity and transparency.
- **Data-Informed Decisions:** We use multiple types of data, including stakeholder voice, to inform decisions and monitor progress.



Strategic Focus Areas

Deeper Learning

Increase opportunities for students, particularly underserved students, to think critically and master academic content by engaging them in ways that are culturally and linguistically responsive



- > Train for culturally responsive teaching
- > Pilot two deeper learning experiences in the class per year
- > Develop a site-based continuous improvement process
- > Develop systematic early intervention in math and literacy
- > Increase access to deeper learning opportunities for African-American students
- > Attract and retain highly qualified staff to implement deeper learning experiences

Relationship-Centered Schools

Increase student access to social-emotional supports with a focus on equity



- > Equitably distribute student support services
- > Train for equity, implicit bias, and positive relationship-building
- > Develop non-traditional parent engagement opportunities
- > Convene advisory team that includes multiple stakeholders
- > Expand parent education and engagement

Service Excellence

Provide positive experiences at our sites for our diverse community



- > Recruit and retain staff who reflect our students' ethnic and linguistic diversity
- > Create a welcoming environment at our schools and the district
- > Train staff to provide quality service to all
- > Establish and communicate customer-focused timeline for major services

Operational Sustainability

Implement facilities, safety, and technology plans that are equitable and sustainable



- > Conduct facilities analysis to maximize resources that better serve the community
- > Create a need-based, equitable facilities plan
- > Create a need-based, equitable technology improvement plan
- > Develop and implement training for safety and emergency operations plan

Board of Trustees



District Administration

Chien Wu-Fernandez
Interim Superintendent

Kimberleigh Watts
Assistant Superintendent, Human Resources

Dr. Lisa Davies
Assistant Superintendent, Educational Services

Allan Garde
Assistant Superintendent, Business Services

Fernando Yanez
Executive Director of the Personnel Commission /
Director of Classified Staff

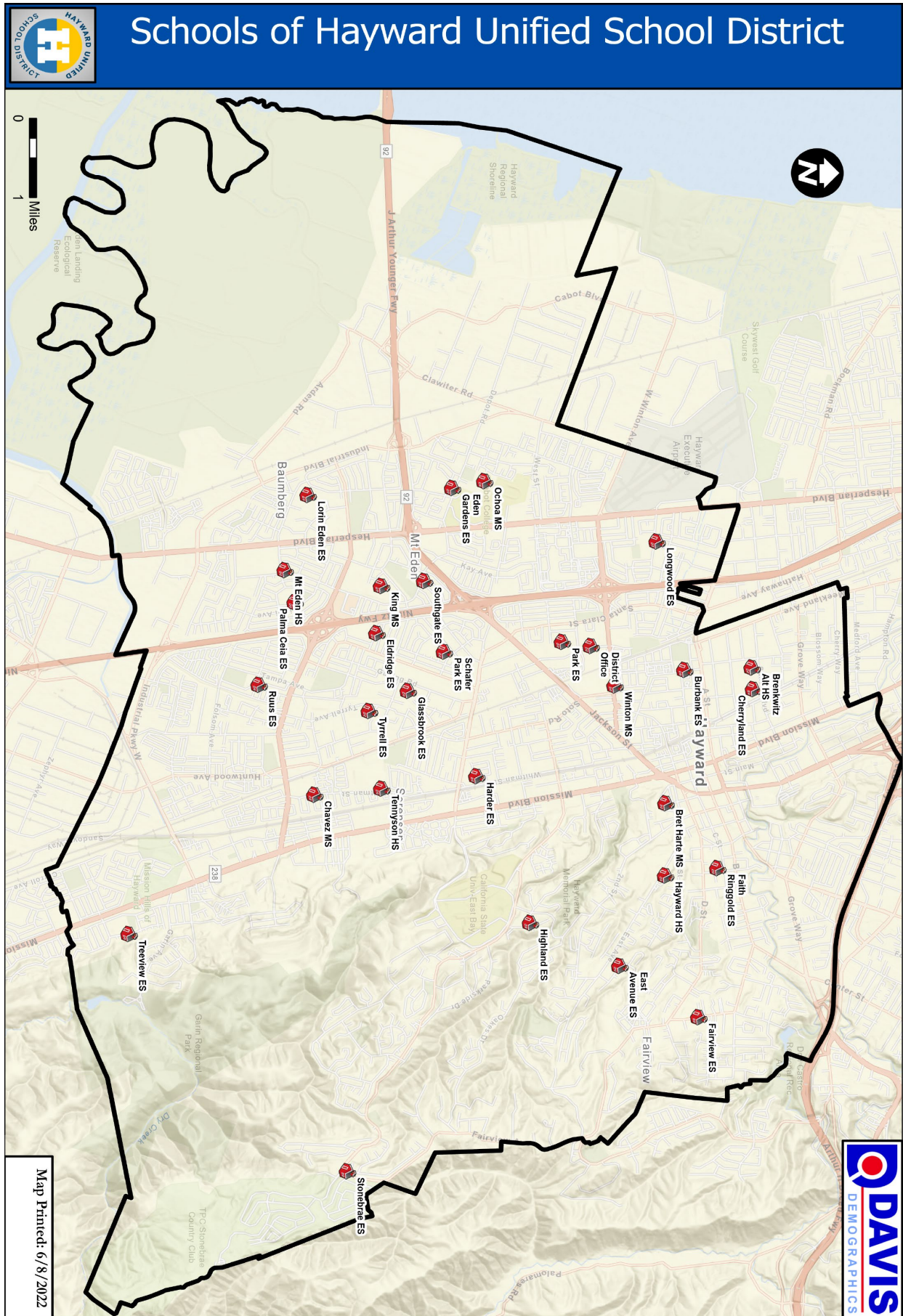
Vickie Chang
Director II, Business Support Services

Organizational History

The Hayward Unified School District formed on July 1, 1963 with the following four school districts merging together:

- Hayward Elementary School District
- Hayward Union High School District
- Mt. Eden School District
- La Vista Elementary School District

Locations



Administrative Sites - 3

District Office 24411 Amador Street Hayward, CA 94544 Phone: (510) 784-2600	District Corporation Yard 24400 Amador Street Hayward, CA 94544 Phone: (510) 784-2666	Parent Resource HUB 24823 Soto Road Hayward, CA 94544 Phone: (510) 723-3857
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Elementary School Sites - 18

Burbank Elementary School 222 Burbank Street Hayward, CA 94541 Phone: (510) 723-3805	Cherryland Elementary School 456 Laurel Avenue Hayward, CA 94541 Phone: (510) 723-3810	East Avenue Elementary School 2424 East Avenue Hayward, CA 94542 Phone: (510) 723-3815
Eden Gardens Elementary School 2184 Thayer Avenue Hayward, CA 94545 Phone: (510) 723-3820	Eldridge Elementary School 26825 Eldridge Avenue Hayward, CA 94544 Phone: (510) 723-3825	Fairview Elementary School 23515 Maud Avenue Hayward, CA 94541 Phone: (510) 723-3830
Glassbrook Elementary School 975 Schafer Road Hayward, CA 94544 Phone: (510) 723-3835	Harder Elementary School 585 Willow Avenue Hayward, CA 94541 Phone: (510) 723-3840	Longwood Elementary School 850 Longwood Avenue Hayward, CA 94541 Phone: (510) 723-3850
Lorin Eden Elementary School 27790 Portsmouth Avenue Hayward, CA 94545 Phone: (510) 723-3855	Palma Ceia Elementary School 27679 Melbourne Avenue Hayward, CA 94545 Phone: (510) 723-3870	Park Elementary School 411 Larchmont Street Hayward, CA 94544 Phone: (510) 723-3875
Ruus Elementary School 28027 Dickens Avenue Hayward, CA 94544 Phone: (510) 723-3885	Schafer Park Elementary School 26268 Flamingo Avenue Hayward, CA 94544 Phone: (510) 723-3895	Southgate Elementary School 26601 Calaroga Avenue Hayward, CA 94545 Phone: (510) 723-3905
Stonebrae Elementary School 28761 Hayward Boulevard Hayward, CA 94542 Phone: (510) 723-3910	Treeview Elementary School 30565 Treeview Street Hayward, CA 94544 Phone: (510) 723-3925	Tyrrell Elementary School 27000 Tyrrell Avenue Hayward, CA 94544 Phone: (510) 723-3935

School Name	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Variance
Bowman Elementary	486	455	399	366	350	301	316	296	281	(205)
Burbank Elementary	766	794	922	917	914	867	869	834	808	42
Cherryland Elementary	765	783	775	788	759	746	791	788	724	(41)
East Avenue Elementary	594	635	619	611	581	568	561	513	434	(160)
Eden Gardens Elementary	562	559	566	589	587	552	530	513	479	(83)
Eldridge Elementary	528	506	455	476	423	378	362	327	288	(240)
Fairview Elementary	547	600	566	579	567	549	516	537	478	(69)
Glassbrook Elementary	529	548	574	556	537	515	502	507	453	(76)
Harder Elementary	623	608	619	610	608	569	466	455	512	(111)
Longwood Elementary	680	692	726	708	663	651	615	552	474	(206)
Lorin A. Eden Elementary	469	493	491	464	421	389	370	349	335	(134)
Palma Ceia Elementary	566	579	591	588	557	551	561	522	483	(83)
Park Elementary	629	614	580	584	552	532	510	512	460	(169)
Ruus Elementary	618	603	568	573	536	486	481	430	387	(231)
Schafer Park Elementary	689	744	735	734	768	778	786	742	660	(29)
Southgate Elementary	687	651	687	697	681	677	678	657	620	(67)
Stonebrae Elementary	753	717	737	710	746	745	742	696	626	(127)
Strobridge Elementary	653	620	598	550	540	492	465	402	357	(296)
Treeview Elementary	585	553	507	496	500	461	443	407	373	(212)
Tyrrell Elementary	789	769	735	736	716	675	640	600	543	(246)
Elementary Enrollment Total	12,518	12,523	12,450	12,332	12,006	11,482	11,204	10,639	9,775	(2,743)

Middle School Sites - 5

Bret Harte Middle School (7-8) 1047 E Street Hayward, CA 94541 Phone: (510) 723-3100	Cesar Chavez Middle School (7-8) 27845 Whitman Street Hayward, CA 94544 Phone: (510) 723-3110	ML King Middle School (7-8) 26890 Holly Hill Avenue Hayward, CA 94545 Phone: (510) 723-3120
Ochoa Middle School (7-8) 2121 Depot Road Hayward, CA 94545 Phone: (510) 723-3130	Winton Middle School (7-8) 119 Winton Avenue Hayward, CA 9454 Phone: (510) 723-3140	

School Name	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Variance
Anthony W. Ochoa Middle	594	596	636	583	571	588	538	520	456	(138)
Bret Harte Middle	665	636	632	637	613	605	632	562	549	(116)
Cesar Chavez Middle	529	547	579	567	548	554	537	533	514	(15)
Martin Luther King, Jr. Middle	778	829	817	746	732	757	747	731	709	(69)
Winton Middle	540	529	513	505	509	505	534	528	502	(38)
Middle School Enrollment Total	3,106	3,137	3,177	3,038	2,973	3,009	2,988	2,874	2,730	(376)

High School Sites - 3

Hayward High School (9-12) 1633 East Avenue Hayward, CA 94541 Phone: (510) 723-3180	Mt. Eden High School (9-12) 2300 Panama Street Hayward, CA 94545 Phone: (510) 723-3180	Tennyson High School (9-12) 27035 Whitman Street Hayward, CA 94544 Phone: (510) 723-3190
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School Name	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Variance
Hayward High	1,638	1,644	1,580	1,572	1,607	1,638	1617	1696	1626	(12)
Mt. Eden High	1,865	1,935	2,009	2,009	1,978	1,979	1999	1967	1931	66
Tennyson High	1,339	1,324	1,294	1,398	1,446	1,424	1518	1502	1461	122
High School Enrollment Total	4,842	4,903	4,883	4,979	5,031	5,041	5,134	5,165	5,018	176

Other HUSD Programs

Helen Turner Children's Center Preschool 23640 Reed Way Hayward, CA 94541 Phone: (510) 723-3880	Faith Ringgold School of Arts and Science (K-8) 520 Jefferson Street Hayward, CA 94544 Phone: (510) 723-3800	Brinkwitz Continuation High School (9-12) 22100 Princeton Street Hayward, CA 94541 Phone: (510) 723-3160	Hayward Center for Education and Careers (Adults) 22100 Princeton Street Hayward, CA 94541 Phone: (510) 293-8595
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HUSD owned property, but not operated by HUSD

Leadership Public Schools 28000 Calaroga Avenue Hayward, CA 94544 HUSD Authorized Charter 2003/04 through 2022/23	Key Academy 1570 Ward Street Hayward, CA 94541 HUSD Authorized Charter 2013/14 through 2025/26	Hayward Collegiate 1570 Ward Street Hayward, CA 94541 ACOE Authorized Charter 2019/20 through 2023/24
Golden Oak Charter School 2652 Vergil Court Castro Valley, CA 94546 HUSD Authorized Charter 2009/10 through 2023/24	Silver Oak Charter School 22100 Princeton Street Hayward, CA 94541 HUSD Authorized Charter 2013/14 through 2022/23	Impact Academy of Arts & Tech 2560 Darwin Street Hayward, CA 94544 HUSD Authorized Charter 2007/08 through 2025/26
Kidango 29150 Ruus Road Hayward, CA 94544 Phone: (510) 782-7101	Eden Area ROP 26316 Hesperian Blvd Hayward, CA 94545 Phone: (510) 293-2900	Spectrum 2021 Highland Blvd Hayward, CA 94540 Phone: (510) 723-3845

Timeline of Financial Reporting

The accuracy of the District's budget projection for the next year is only as good as the assumptions that are used in developing the budget. When new data comes in, assumptions will change, so too will the budget. As a consequence, the major assumptions have to be carefully considered in evaluating the accuracy of next year's income and expense.

With the understanding that changing assumptions directly change the financial outlook of the District, the State requires all school districts to report its budget for the current year, as well as two subsequent years as follows:

Budget	Current Data	Approved
Adopted	Prior to Fiscal Year	By June 30
*Revised Budget	State Budget Adopted	August 15
1 st Interim	July 1 to October 31	December 15
2 nd Interim	July 1 to January 31	March 15
*3 rd Interim For Qualified or Negative Certifications	July 1 to April 30	June 1
Unaudited Actuals	July 1 to June 30	September 15

A school district operates during the fiscal year of July 1 to June 30. January formally begins the Budget Development process and during the months of May and June, the District finalizes its budget for the upcoming year.

The Adopted Budget, required to be adopted by the end of June, is based on assumptions for the upcoming and future years. These assumptions reflect recent regulations from Federal, State, or Local agencies, guidance from the Alameda County Office of Education, the latest demographic study, historical trends on enrollment and staffing, and District plans and priorities for the upcoming and future years.

The Alameda County Office of Education (ACOE) will then review the Adopted Budget and approve, conditionally approve, or disapprove the Budget per Education Code 42127. The Alameda County Office of Education conditionally approved the District's 2017-18 Budget unless the Board passed a resolution that they would make \$7.8M in projected necessary reductions for the 2018-19 Budget. Due to the unprecedented funding and past actions from the Board, the 2022-23 Budget is the first budget that does not require a Board resolution committing to subsequent reductions in expenditures to meet its financial obligations.

The 1st Interim Financial Report, therefore, is expected to have changes. The 1st Interim Financial Report is required to be adopted by December 15 of each year. This is timed to update the budget based on current actual data, instead of assumptions. Current data reflected in the 1st Interim Financial Report would be: State Adopted Budget changes from the May Revise Assumptions, CBEDS Enrollment, Staffing, and new information from the State and Federal level.

The 2nd Interim Report updates the current budget year and two subsequent years based on the Governor's Budget proposal for the following year, updates revenues driven by attendance, and updates any adjustments to Board priorities or spending. This report helps provide a basis for the following year's budget planning process.

Financial Report Certification

As part of producing these quarterly financial reports, the two Interim financial reports (1st Interim in December and 2nd Interim in March) require the school district to self-certify the overall financial ability of the school district.

The certifications are classified as positive, qualified, or negative.



A Positive Certification is assigned when the district will meet its financial obligations for the current and two subsequent fiscal years.

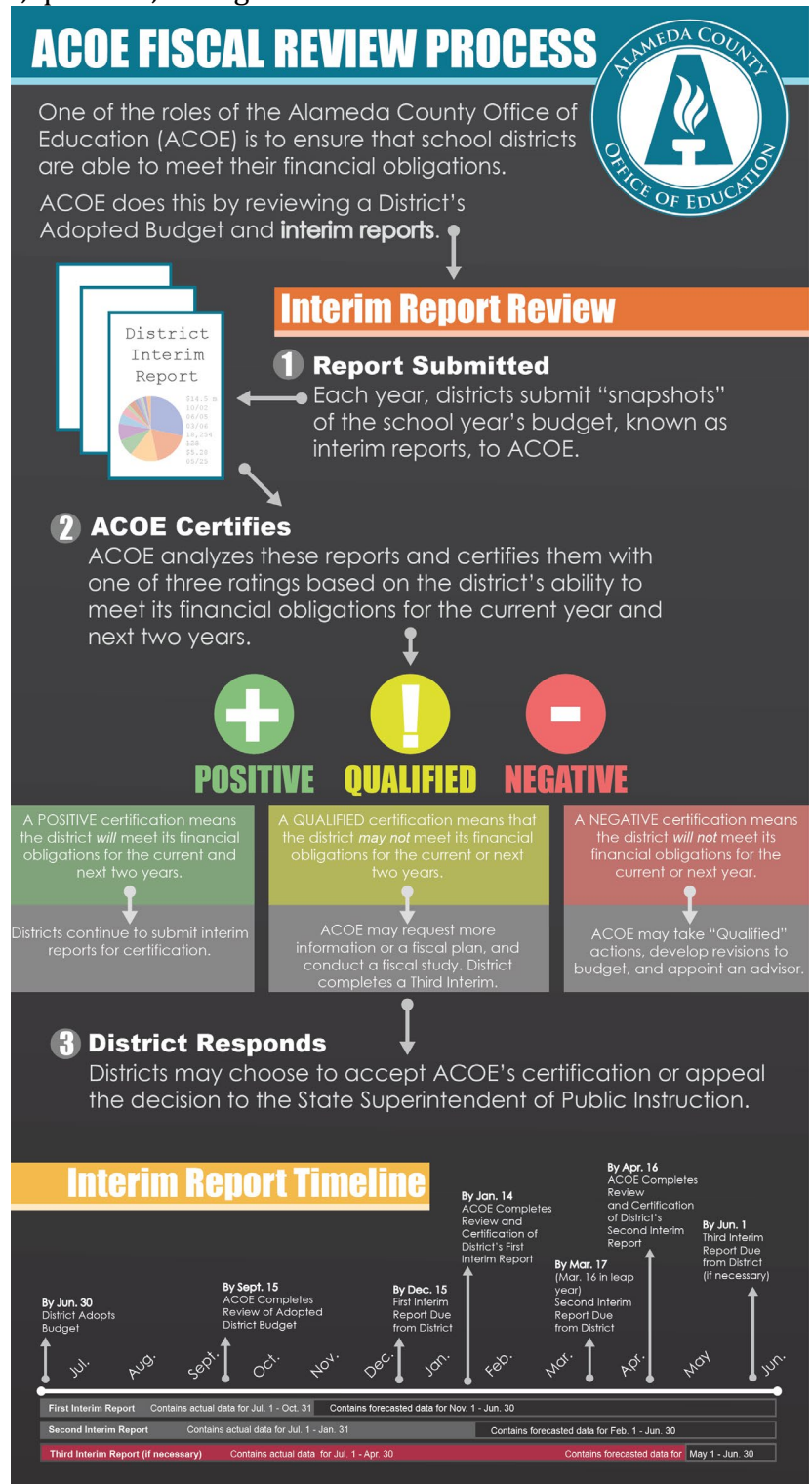


A Qualified Certification is assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years.



A Negative Certification is assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.

In addition, the county office of education may reclassify the certification of the school districts it oversees in accordance with the above standards. A reclassification by the ACOE will automatically require the Fiscal Crisis Management and Assistance Team (FCMAT) to conduct a review.



Enrollment and Attendance

The most significant characteristic for determining District income is the calculation of the average number of students that attend school on a daily basis or Average Daily Attendance (ADA). ADA should not be confused with enrollment. Districts staff based on actual enrollment, but the State only funds school districts based on the amount of students attending school each day. This ADA is then multiplied by the District's Local Control Funding Formula Grade Span Rate per ADA to determine the total Local Control Funding Formula (LCFF) income for the District.

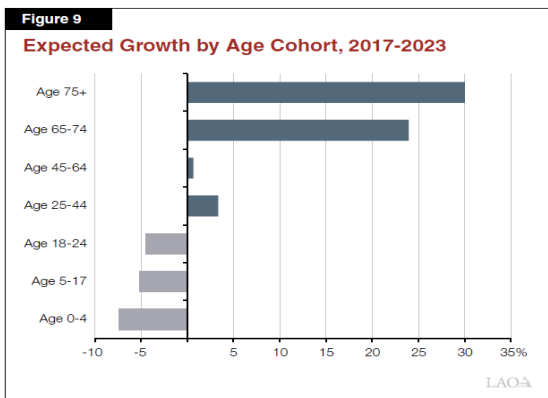
LCFF Funding is approximately 75% of the General Operating revenues received by the District. LCFF funding has three main factors in the calculation: Current Year, Prior Year, or three-year average ADA; Unduplicated Count (Unduplicated number of students classified as English Learners, Foster Youth, or are eligible for the Federal Free or Reduced Price Meal Program; and the amount of ADA lost and/or gained from prior year students leaving the District for an In-District Charter School.

Enrollment is fluid as families can move in or out of the District. Therefore, the State has an official annual enrollment count taken in the beginning of October. The following is Hayward Unified School District's projected attendance and enrollment based on the current demographic study:

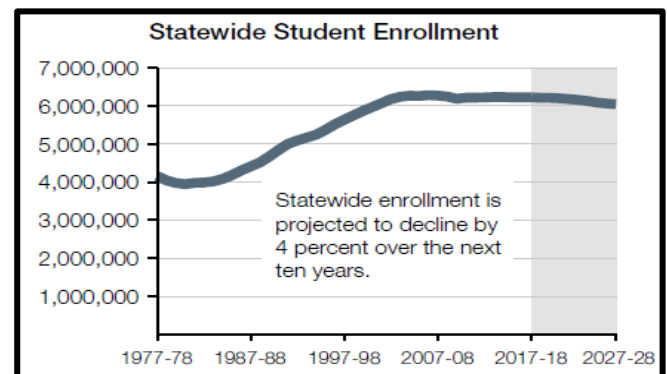
<i>Italics are projections</i>	Enrollment	Change Over Prior Year	Attendance	Funded Attendance	Attendance % of Enrollment
2016/17	20,771	(176)	19,731.99	19,731.99	95%
2017/18	20,429	(342)	19,404.90	19,470.89	95%
2018/19	19,909	(520)	18,754.23	19,199.62	94%
*2019/20	19,801	(108)	18,710.67	18,710.67	95%
*2020/21	19,069	(732)	18,711.61	18,711.61	98%
2021/22	18,089	(980)	17,132.32	18,685.41	103%
2022/23	17,509	(580)	16,647.82	18,127.62	104%
2023/24	16,836	(673)	16,003.25	17,409.70	103%
2024/25	16,117	(719)	15,316.23	16,476.60	102%

*Due to COVID-19, school districts are held harmless on attendance for funding purposes for 2020/21. This immediate benefit has a side-effect for school districts in declining enrollment that becomes fully realized in 2022/23, where there is a sudden and significant decline in ADA funding of nearly 1,000 ADA.

Since ADA is such an important part of the District's income base, the projection of ADA for this next fiscal year is an important part in projecting the District's income. Currently, even a 1% change in attendance rates would be a \$2M change in the District's projected revenues. Therefore, District attendance records are monitored monthly and ADA is updated



throughout the year to ensure that the projected revenues are in line with the District's budgeted or revised projections. The District has a historical 95% attendance rate compared to enrollment.



Projected Enrollment

When Alameda County grew by 6%,
Hayward USD enrollment declined by 8%.

2008 - 2018

Alameda County: **+6%**
Hayward USD: **(8%)**

Now as Alameda County is projecting to
decline by 3%, Hayward USD is projected
to decline by 17%.

2018 - 2028

Alameda County: **(3%)**
Hayward USD: **(17%)** - Davis Demographics

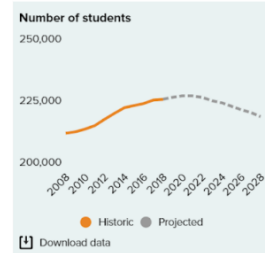
Alameda County

Projected change in enrollment, 2018-28

[Return to statewide view](#)



In Alameda County, enrollment is
projected to **decrease 3%** in the
next 10 years. From 2008 to 2018,
enrollment grew 6%.

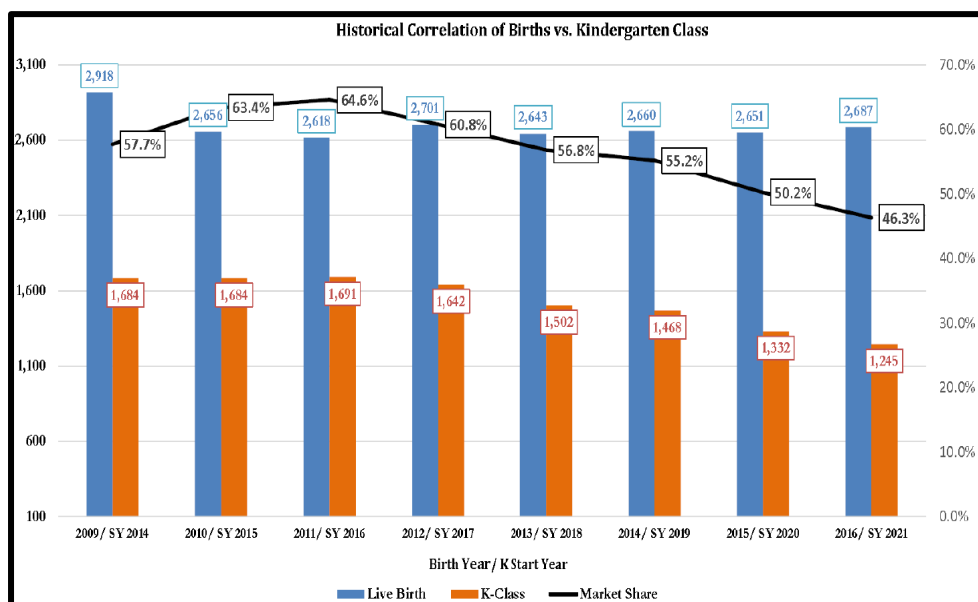


Source: California Department of Finance.

As the State is continuing
to project a decline in
enrollment of 4% as a
whole, within the Bay
Area there are even larger
declines, especially for
Hayward where during
the same timespan we are
projected to decline by
over 4 times the State
average (17%).

To better understand this

projected decline, a dynamic community of our size warrants a consistent comprehensive analysis of our demographics. Below is some key information of our most current demographics study that factors into our budget projections.



The number of births from
residents in Hayward plays a
major role in the number of
Kindergarten students we
can expect in the future.
Below is a chart noting the
number of births between
2003 to 2009 is roughly 10%
higher than the number of
births between 2010 to
2017. This has resulted in a
smaller Kindergarten cohort
than we have been used to
seeing several years ago. A
smaller kindergarten cohort
in one year, translates into a

smaller 1st grade cohort in the subsequent year, then a smaller 2nd grade cohort the year after that, and so on and so forth.

This means to mitigate this decline we have to increase the percentage of students' families choosing Hayward USD for Kindergarten.

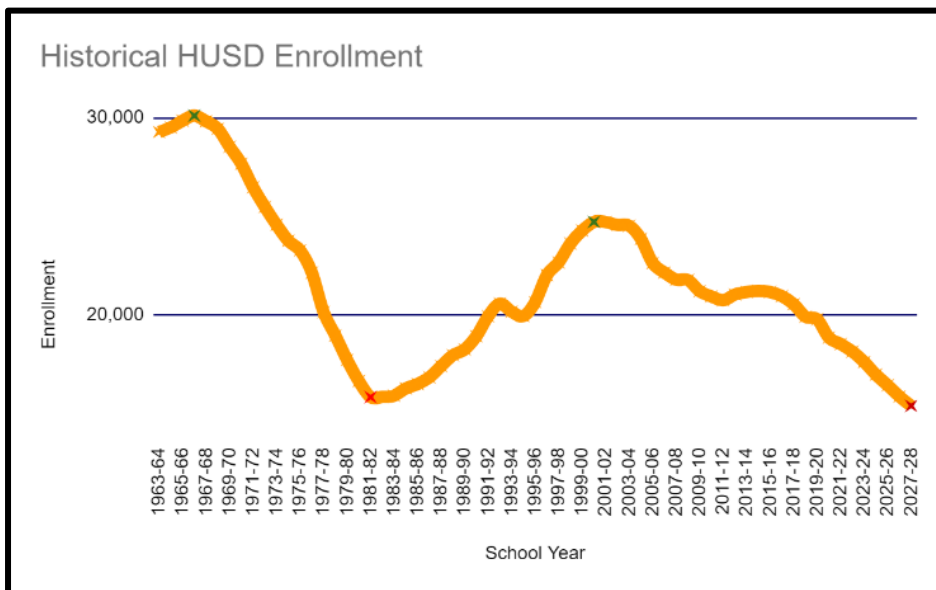
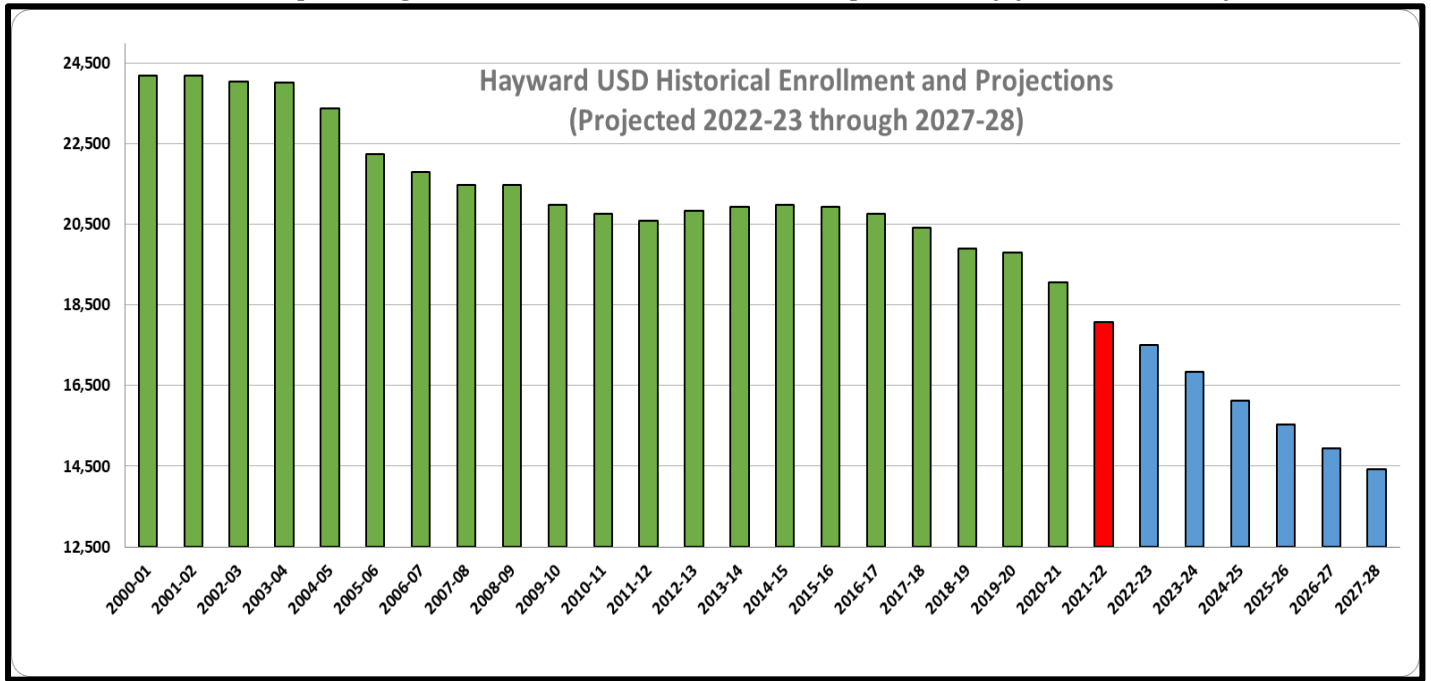
Without increasing the percentage of student's families choosing Hayward USD for Kindergarten, the chart below shows the eventual impact as smaller cohorts become the norm over the years.

	Fall 2012	Fall 2014	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Fall 2023	Fall 2024	Fall 2025	Fall 2026	Fall 2027	Fall 2028
TK-6	12,544	12,598	12,435	12,124	11,613	11,340	10,775	9,968	9,628	9,319	8,963	8,800	8,487	8,221	8,041
7-8	3,215	3,153	3,081	3,009	3,043	3,026	2,901	2,781	2,681	2,588	2,518	2,386	2,244	2,151	2,009
9-12	5,002	5,003	5,160	5,175	5,177	5,348	5,275	5,220	5,202	5,049	4,870	4,781	4,636	4,434	4,234

Historical Enrollment Change from 2012 - 2020		
Grade Span	#	%
TK - 6	(1,769)	(16.4%)
7 - 8	(314)	(10.8%)
9 - 12	273	5.2%

Projected Enrollment Change from 2020 - 2028		
Grade Span	#	%
TK - 6	(2,734)	(34.0%)
7 - 8	(892)	(44.4%)
9 - 12	(1,041)	(24.6%)

Below is a chart incorporating the historical enrollment of the past twenty years, with a 7-year forecast.



The 21st century has not been the first time period the District experienced enrollment declines and school closures. This is a chart incorporating historical enrollment since the creation of Hayward USD in 1963. We saw a significant decline in the 1970's before enrollment began to increase in the 1980's and 1990's.

During the 1970's, the Board approved eight schools to close:

- Brenkwitz ES, Gansberger ES, Hillcrest ES, Sequoia ES, Sorensen ES, Tennyson ES, Winton Grove ES, and Tyrrell MS.

Even with the increase in enrollment during the 1980's and 1990's, the Board approved the following school closures:

- Argonaut, Baywood, Bidwell ES, Eureka ES, Laurel ES, Mohrland ES, Peixoto ES, and Sunset HS

The Board adopted the 2019-2022 Strategic Plan on June 24, 2019. This was the District's first strategic plan in over 15 years. It centered around four key initiatives: Deeper Learning, Relationship-Centered Schools, Service Excellence, and Operational Sustainability.

As part of the implementation of the Operational Sustainability initiative of the District's Strategic Plan, a School Usage Design Team committee was established and worked through analyzing data and establishing priorities in 2020 and 2021. This led to the Board adopting various changes in an effort to provide a more sustainable and equitable learning environment for students.

The changes adopted at the November 17, 2021 Board Meeting includes:

Strategic Plan 2019-2022

HUSD's strategic plan is driven by community input, developed by community leaders, and focused on the following priorities and actionable goals.

Our Vision
Every student realizes their innate potential, becoming a lifelong learner and having a positive impact on their community.

Our Mission
We draw from our community's rich diversity in order to create an engaging and equitable educational experience, delivered in a safe and supportive environment.

Core Values
 ■ Equity
 ■ Well-Supported Staff
 ■ Integrated Partnerships
 ■ Collaborative Leadership
 ■ Data-Informed Decisions

Deeper Learning
 Increase opportunities for students, particularly underserved students, to think critically and master academic content by engaging them in ways that are culturally and linguistically responsive
 • Train for culturally responsive teaching
 • Pilot two deeper learning experiences in the class per year
 • Develop a site-based continuous improvement process
 • Develop systematic early intervention in math and literacy
 • Increase access to deeper learning opportunities for African-American students
 • Attract and retain highly qualified staff to implement deeper learning experiences

Relationship-Centered Schools
 Increase student access to social-emotional supports with a focus on equity
 • Equitably distribute student support services
 • Train for equity, implicit bias, and positive relationship-building
 • Develop non-traditional parent engagement opportunities
 • Convene advisory team that includes multiple stakeholders
 • Expand parent education and engagement

Service Excellence
 Provide positive experiences at our sites for our diverse community
 • Recruit and retain staff who reflect our students' ethnic and linguistic diversity
 • Create a welcoming environment at our schools and the district
 • Train staff to provide quality service to all
 • Establish and communicate customer-focused timeline for major services

Operational Sustainability
 Implement facilities, safety, and technology plans that are equitable and sustainable
 • Conduct facilities analysis to maximize resources that better serve the community
 • Create a need-based, equitable facilities plan
 • Create a need-based, equitable technology improvement plan
 • Develop and implement training for safety and emergency operations plan

Made in Hayward To learn more, visit hUSD.us/strategicplan

- Relocating preschool classrooms to elementary school sites to support continuity;
 - Relocating special day classrooms (Special Education) to also create continuity;
 - Closing of Bowman Elementary and Strobridge Elementary;
 - Closing of the Student Information and Assessment Center (SIAC) and relocating programs to the Parent Resource HUB; and
 - Reorganize departments to centralize services to optimize student, family, and staff supports.
- Other recommendations for future implementation were tabled for further community input.


After the closures of Bowman Elementary and Strobridge Elementary and despite declining enrollment reducing the total number of elementary students in the District, well over 400 more students are projected to attend our new and modern facilities, in a cost-effective manner; while still prioritizing lower class sizes in the primary grades (K-3) and minimizing combination classes.

View more at: hUSD.us/os and hUSD.us/transition


	District Capacity ¹	2019		2020		2021		2022 (Projected)	
		CALPADS Official Enrollment ²	Capacity Utilization	CALPADS Official Enrollment ³	Capacity Utilization	CALPADS Official Enrollment ⁴	Capacity Utilization	Projected Enrollment ⁵	Capacity Utilization
Bowman Elementary	653	316	48%	296	45%	281	43%		
Burbank Elementary	923	869	94%	834	90%	808	88%	800	87%
Cherryland Elementary	923	791	86%	788	85%	724	78%	924	100%
East Avenue Elementary	815	561	69%	513	63%	434	53%	412	51%
Eden Gardens Elementary	707	530	75%	513	73%	479	68%	421	60%
Eldridge Elementary	653	362	55%	327	50%	288	44%	312	48%
Fairview Elementary	761	516	68%	537	71%	478	63%	552	73%
Glassbrook Elementary	653	502	77%	507	78%	453	69%	405	62%
Harder Elementary	734	466	63%	455	62%	512	70%	499	68%
Longwood Elementary	842	615	73%	552	66%	474	56%	495	59%
Lorin Eden Elementary	518	370	71%	349	67%	335	65%	346	67%
Palma Ceia Elementary	707	561	79%	522	74%	483	68%	466	66%
Park Elementary	788	510	65%	512	65%	460	58%	508	64%
Ruus Elementary	653	481	74%	430	66%	387	59%	367	56%
Schafer Park Elementary	788	786	100%	742	94%	660	84%	663	84%
Southgate Elementary	707	678	96%	657	93%	620	88%	612	87%
Stonebrae Elementary	761	742	98%	696	91%	626	82%	622	82%
Strobridge Elementary	545	465	85%	402	74%	357	66%		
Treeview Elementary	512	443	87%	407	79%	373	73%	472	92%
Tyrrell Elementary	869	640	74%	600	69%	543	62%	621	71%
Elementary School Subtotals:	14,512	11,204	77%	10,639	73%	9,775	67%	9,497	71%

The basis of the District Capacity chart and much more detail and related matters are included in Operational Sustainability Status Report [Presentation](#) from the September 28, 2021 Board Meeting and the School Usage Design Team Committee [Report](#).


In addition to the strategic plan, numerous investments were made over the years to help improve the educational environment, expand our program offerings, and broaden our communication efforts.




We prepare students for college, career, & life



We foster a community schools approach














We celebrate our diversity



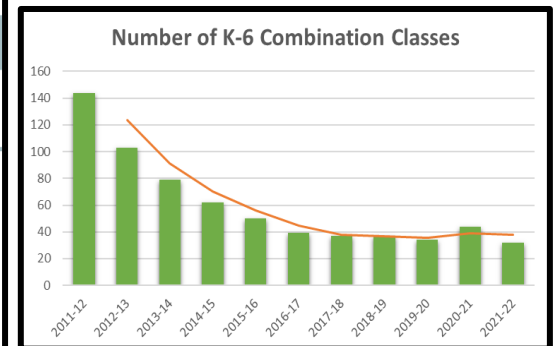
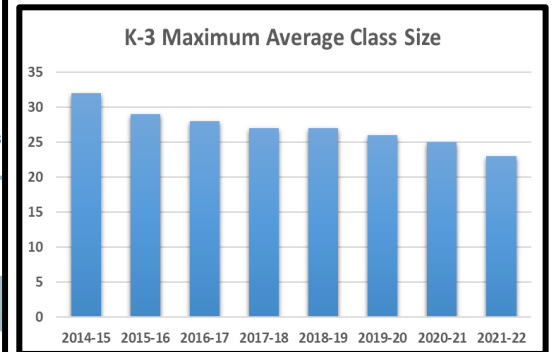
We provide various program opportunities









Career Pathways Offered to HUSD High School Students

 Engineering	 Entrepreneurship	 Biomedical
 Art & Technology	 Photography	 Advanced Manufacturing
 Theater	 Multimedia Academy	 Sports Medicine
 Wood Technology	 Sustainable Agriculture/ Farm to Fork	

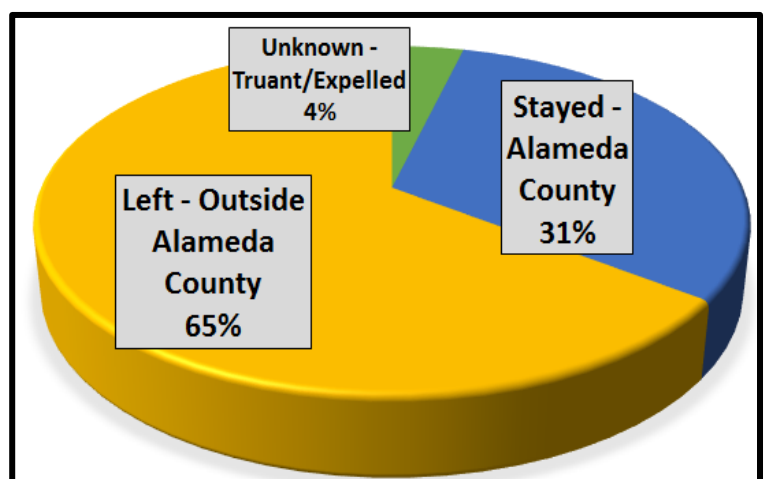
College Preparedness Programs at HUSD Secondary Schools

✓ AVID Program	✓ AP/Honors Courses	✓ Upward Bound
✓ Puente Program	✓ LISTAS Program	✓ Farmers to Pioneers
✓ Made in Hayward Scholars	✓ Destination College Advising Corps	✓ College Course Credit



 Visual and Performing Arts	 Bilingual & Dual Language Immersion Programs	 Early Childhood Education	 Competitive Sports	 College & Career Readiness
 Adult School Programs	 Family Support Programs	 Multicultural Clubs & Activities	 Special Education Programs	 Afterschool Enrichment Programs

Despite the current population growth in the city of Hayward and program enhancements, enrollment continues to decline. Based on an analysis in 2020 and 2021, the decline we are experiencing is different from the declines experienced in the 1970's. Essentially, 1/3rds of families are staying in Alameda County, but are choosing different educational options, such as local charter schools, privates schools, or neighboring school districts. 2/3rds of families are completely leaving Alameda County and the consistent reason was the lack of affordability in the area.



The declines in enrollment that we have experienced is similar to the declines experienced in some parts of the East Bay. Below is a brief history of enrollment for neighboring school districts (without charter enrollment):

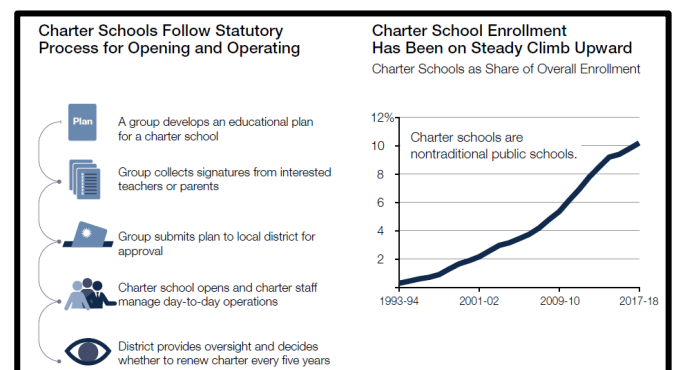
Neighbors Historical Enrollment (without Charters)	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Variance	% Change
Dublin	9,151	9,965	10,680	11,294	12,063	12,575	12,625	12,491	3,340	27%
Livermore	12,540	12,519	12,924	13,765	13,740	13,725	13,305	13,006	466	4%
San Leandro	8,617	8,560	8,638	8,880	8,926	9,066	8,828	8,712	95	1%
Fremont	33,961	34,548	34,832	35,430	35,176	35,046	34,782	33,471	(490)	-1%
Castro Valley	9,361	9,366	9,358	9,312	9,258	9,324	9,203	9,043	(318)	-4%
Pleasanton	14,768	14,754	14,778	14,864	15,036	14,878	14,469	14,084	(684)	-5%
Oakland	37,096	37,124	36,814	37,096	36,708	36,045	35,489	34,428	(2,668)	-8%
Alameda	9,499	9,455	9,483	9,503	9,380	9,358	9,071	8,706	(793)	-9%
Hayward	20,996	20,947	20,771	20,429	19,909	19,801	19,069	18,075	(2,921)	-16%
New Haven	12,459	12,171	11,893	11,613	11,316	11,008	10,812	10,442	(2,017)	-19%
Newark	6,196	6,013	5,845	5,913	5,779	5,735	5,507	5,173	(1,023)	-20%
San Lorenzo	11,135	10,990	10,730	10,496	10,201	9,812	9,431	8,759	(2,376)	-27%

Below is a chart of our District Sponsored independent charter schools, which includes both resident and out-of-district students:

Authorized Charter Schools in Hayward	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Variance	% Change
Hayward Twin Oaks Montessori (Golden Oak and Silver Oak Merged 2021/22)	321	383	427	447	479	492	529	488	167	34%
Knowledge Enlightens You (KEY Academy)	263	521	559	557	555	564	602	561	298	53%
Impact Academy of Arts and Technology	468	462	587	708	858	853	824	826	358	43%
Leadership Public Schools - Hayward	507	533	578	593	623	601	614	596	89	15%
Hayward Collegiate (ACOE Authorized Began 2019/20)						89	116	141	141	100%
Total	1,559	1,899	2,151	2,305	2,515	2,599	2,685	2,612	1,053	40%

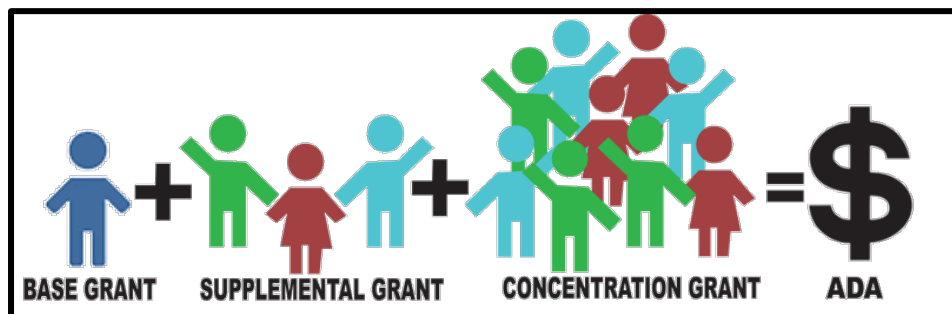
As noted in the Locations section of the report, Golden Oak Montessori, Silver Oak Montessori, Knowledge Enlightens You Academy, Impact Academy of Arts & Technology, Leadership Public Schools – Hayward, and Hayward Collegiate are currently located on District-owned property.

In October 2019, Governor Newsom signed AB-1505, the largest and comprehensive change to charter school legislation since 1992. Three key areas of this legislation are: the consideration of the fiscal impact of the district when reviewing a new petition, a three-tiered charter renewal process based on the CA School Dashboard, and the requirement of a certification by the CTC for charter school teachers.



Local Control Funding Formula

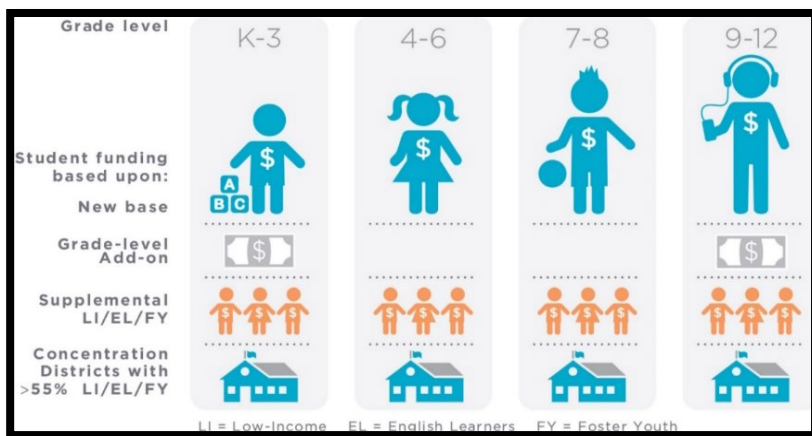
The local control funding formula (LCFF) was enacted in 2013–14, and it replaced the previous kindergarten through grade 12 (K–12) finance system which had been in existence for roughly 40 years. For school districts and charter schools, the LCFF establishes base, supplemental, and concentration grants in place of the myriad of previously existing K–12 funding streams, including revenue limits, general purpose block grants, and most of the 50-plus state categorical programs that existed at the time.



A Base level of funding would be provided with specific add-ons for K-3 and 9-12 for programmatic support. Each student who is designated as a Low-income, English Learner, or Foster Youth student would generate a “Supplemental” grant of funding. School

districts that have “high concentrations” of students designated as a Low-income, English Learner, or Foster Youth student (over 55%) would receive a “Concentration” grant of funding to provide additional supports. *As part of the 2021-22 Budget, the State increased the level of Concentration grant funding from 50% of the Base grant for each applicable student, to 65% of the Base grant.*

LCFF was implemented with an adjoining document called the Local Control Accountability Plan (LCAP). The LCAP is intended as a comprehensive planning tool to support student outcomes and is an important component of the local control funding formula (LCFF). Under the LCFF, school districts are required to prepare an LCAP, which describes how they intend to meet annual goals for all pupils, with specific activities to address state and local priorities.



A decline in our Unduplicated Count will result in a decline in revenues from the State. Over 25% of our LCFF funds come from Supplemental and Concentration grant dollars. The State uses a three year average for the unduplicated count to minimize year to year variations.

Fiscal Year	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24
Unduplicated %	81%	75%	78%	78%	77%	70%	66%	70%	70%
3 Year Average	80%	79%	78%	77%	77%	75%	71%	69%	69%

CALPADS Data - Certified



1.17 - FRPM/English Learner/Foster Youth - Count

Academic Year: 2021-2022	LEA: Hayward Unified	User ID: ydong@husd.k12.ca.us
View: SNAPSHOT	School Type: ALL	Revision: 1/25/2022 2:28:28 PM
Revision ID: 3303670	School: ALL	Print Date: 1/26/2022 5:10:23 PM

Non-Charter School(s)

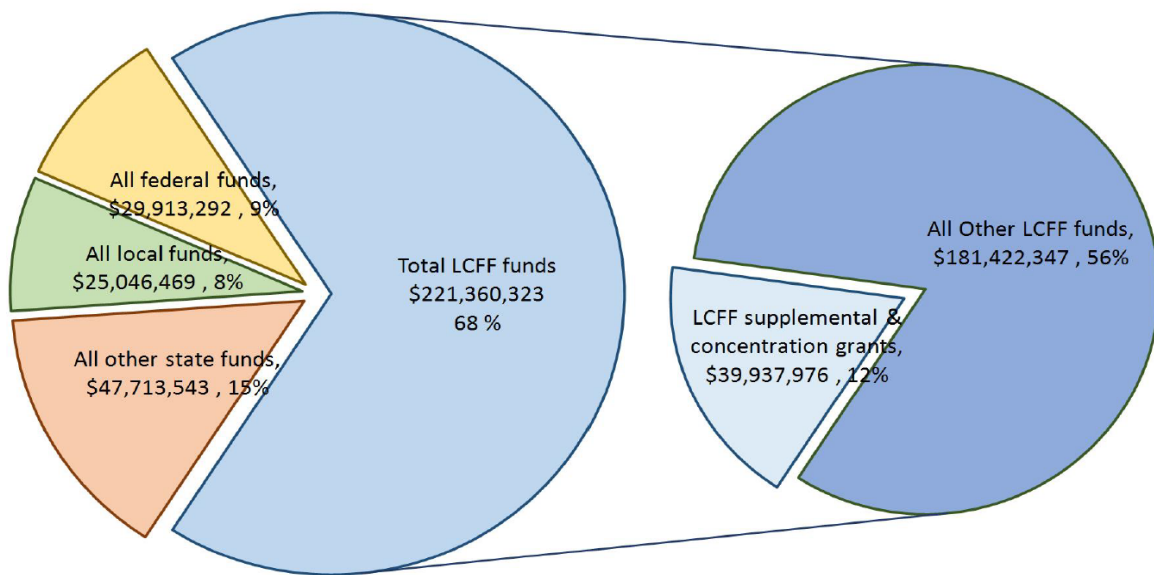
		Free/Reduced Meal Eligibility Counts Based On:										
School Code	School Name	Total Enrollment (with applied filters)	Total Enrollment (All Age Eligibility)	Free & Reduced Meal Program: 181/182	Foster	Tribal Foster Youth: 193	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
6056956	Anthony W. Ochoa Middle	462	462	251	2	0	4	7	168	258	112	297
6000889	Bowman Elementary	283	283	171	1	0	3	3	119	173	129	220
0133009	Brenkwitz High	156	156	87	0	0	3	2	70	88	37	106
6056931	Bret Harte Middle	552	552	302	2	0	6	2	220	308	96	351
6000905	Burbank Elementary	812	812	432	2	0	1	21	266	450	286	559
6056949	Cesar Chavez Middle	514	514	336	1	0	15	20	238	348	236	415
6000913	Cherryland Elementary	733	733	434	2	0	6	20	339	446	406	590
6000921	East Avenue Elementary	438	438	204	0	0	4	0	151	212	83	235
6090583	Eden Gardens Elementary	487	487	200	0	0	4	2	142	209	110	260
6000947	Eldridge Elementary	289	289	153	1	0	0	13	111	162	102	203
6000962	Fairview Elementary	478	478	250	2	0	2	0	182	255	108	288
6113815	Faith Ringgold School of Arts	124	124	66	0	0	1	2	55	67	48	90
6000988	Glassbrook Elementary	455	455	292	0	0	11	29	225	308	287	390
6000996	Harder Elementary	517	517	348	1	0	13	7	249	359	265	433
0133629	Hayward High	1647	1647	765	3	0	14	17	592	782	182	861
0161192	Hayward Unified	58	58	15	1	0	0	0	17	18	2	19
0131334	Highland	0	0	0	0	0	0	0	0	0	0	0
6001044	Longwood Elementary	475	475	299	4	0	2	8	222	303	246	385
6001051	Lorin A. Eden Elementary	350	350	168	0	0	3	1	125	171	106	208
6066476	Martin Luther King, Jr. Middle	713	713	387	1	0	4	45	236	400	110	441
0135319	Mt. Eden High	1941	1941	911	5	0	5	20	553	928	215	1026
0000001	NPS School Group for Hayward	40	40	9	3	0	0	0	15	19	5	23
6001093	Palma Ceia Elementary	492	492	258	1	0	1	8	185	266	195	337
6001101	Park Elementary	465	465	303	4	0	5	1	222	308	233	377
6001127	Ruus Elementary	395	395	220	1	0	5	15	149	225	158	275
6001135	Schafer Park Elementary	672	672	400	0	0	3	38	274	407	265	496
6001176	Southgate Elementary	626	626	260	1	0	2	3	187	271	155	339
0119842	Special Education-Preschool-	0	0	0	0	0	0	0	0	0	0	0
0111815	Stonebrae Elementary	639	639	257	1	0	6	1	204	266	154	328
6062160	Strobridge Elementary	362	362	188	3	0	4	0	164	201	119	246
0138339	Tennyson High	1469	1469	863	3	0	47	39	606	896	512	1078
6001192	Treeview Elementary	374	374	210	2	0	3	1	156	212	121	251
6104566	Tyrrell Elementary	546	546	337	0	0	8	59	264	362	315	448
6056972	Winton Middle	512	512	327	0	0	3	11	227	329	129	367
TOTAL - Selected Schools		18076	18076	9703	47	0	188	395	6933	10007	5527	11942

LCFF Budget Overview for Parents

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

Budget Overview for the 2022-23 School Year

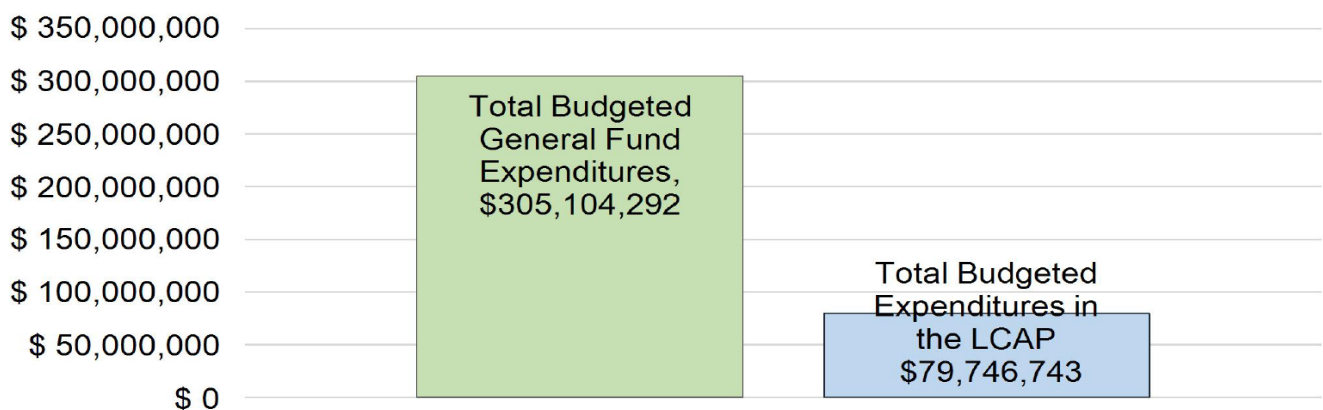
Projected Revenue by Fund Source



This chart shows the total general purpose revenue Hayward Unified School District expects to receive in the coming year from all sources.

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

Budgeted Expenditures in the LCAP



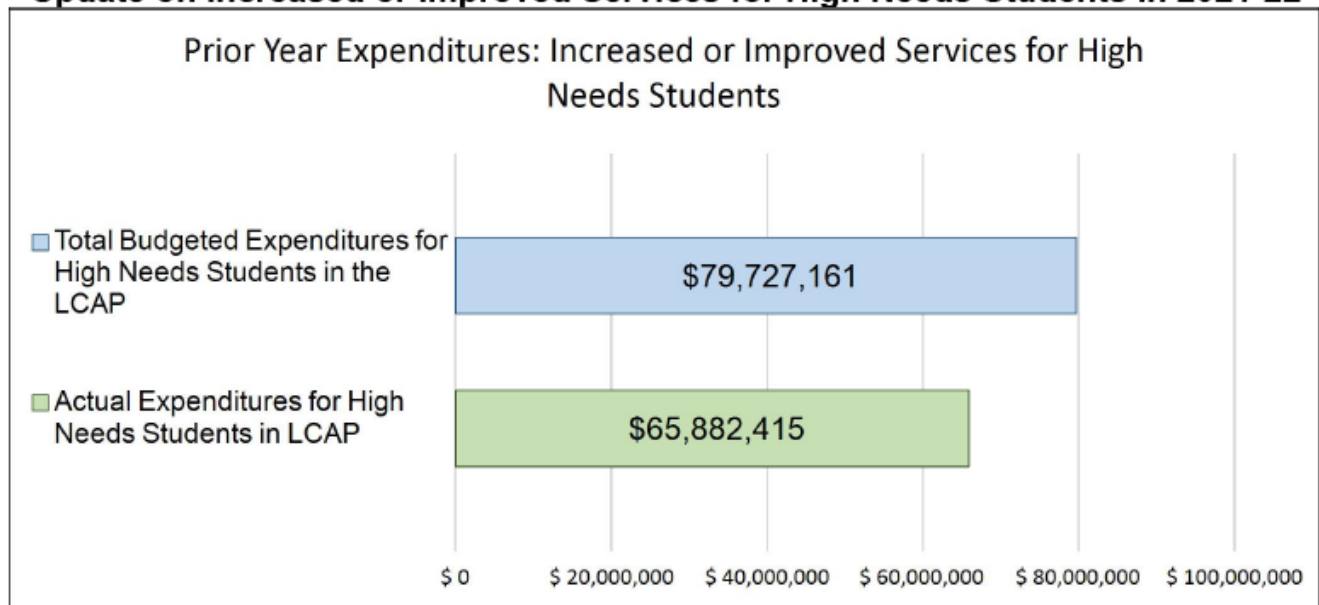
This chart provides a quick summary of how much Hayward Unified School District plans to spend for 2022-23. It shows how much of the total is tied to planned actions and services in the LCAP.

The budgeted expenditures that are not included in the Local Control Accountability Plan include the following: core and general expenditures required for a school to operate such as: classroom teachers, school site and district department support staff, utilities, insurance, and other general operating expenditures. Other expenditures include Restricted Grants that have a targeted purpose or have separate plans outside of the LCAP.

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

In 2022-23, Hayward Unified School District is projecting it will receive \$39,937,976 based on the enrollment of foster youth, English learner, and low-income students. Hayward Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. Hayward Unified School District plans to spend \$42,828,000 towards meeting this requirement, as described in the LCAP.

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



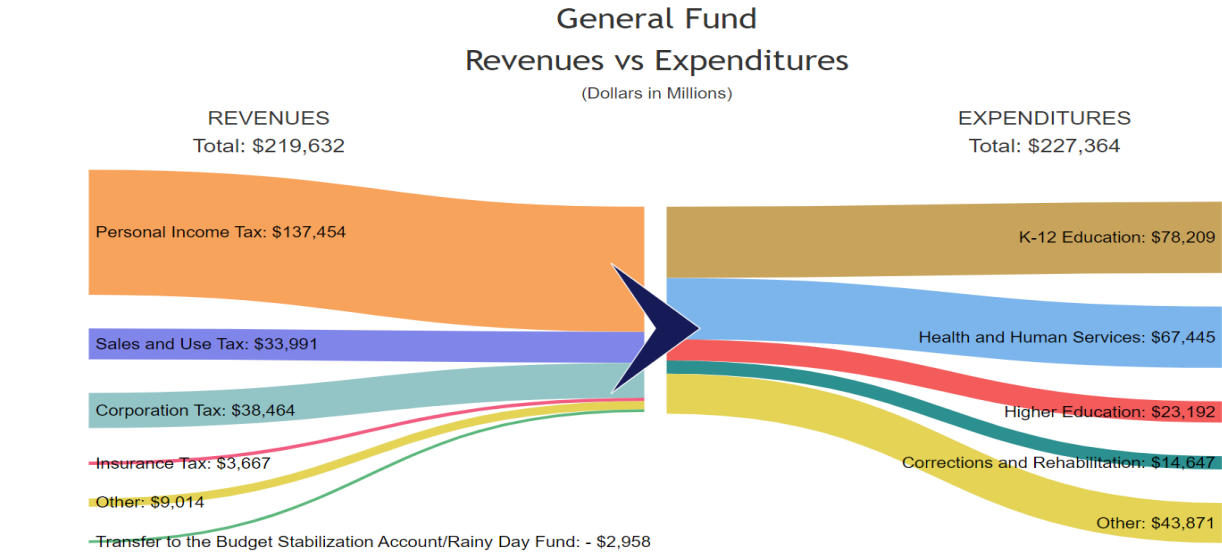
This chart compares what Hayward Unified School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Hayward Unified School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The difference between the budgeted and actual expenditures of \$-13,844,746 had the following impact on Hayward Unified School District's ability to increase or improve services for high needs students:

Large scale services originally planned for 2021-22 were not fully implemented due to vacancies and limited capacity. Those services are planned for 2022-23.

State Economy

California can be considered the fifth largest economy in the world with a GDP at \$2.75 Trillion.

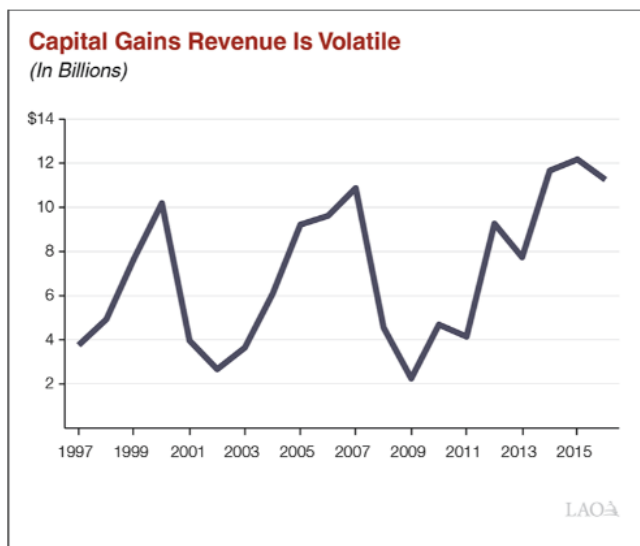


- 2022-23 Governor's May Revision Budget Proposal

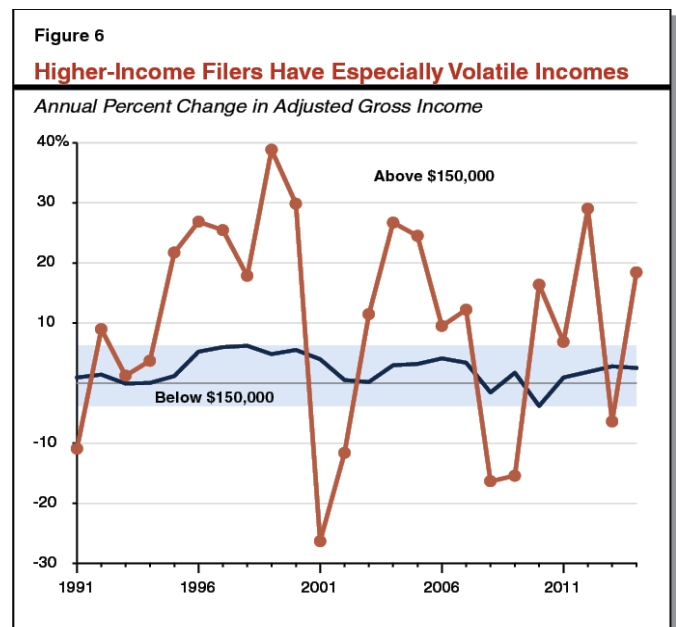
Tax Structure

The size of this operation utilizes a robust General Fund of \$195.7 billion in annual revenues, with nearly 70% of its revenues coming from Personal Income Tax. The graphic above reflects the amount of State taxes collected and disbursed. With a large percentage of revenues coming from Personal Income Tax, it is important to understand the volatility of it over the years.

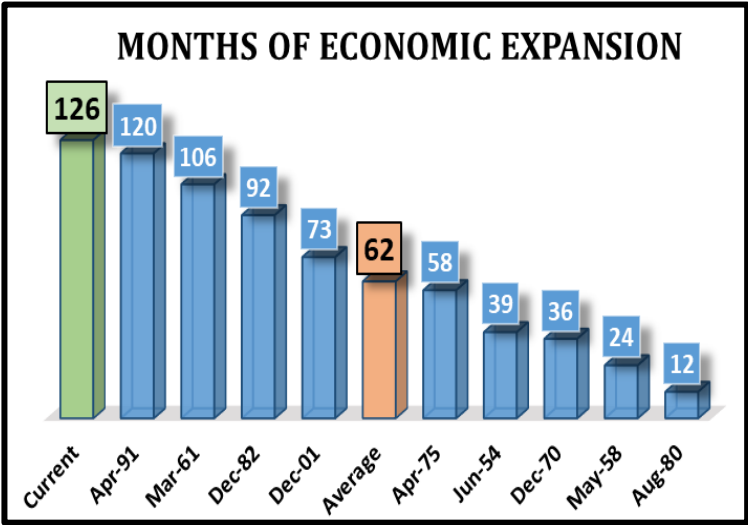
The State has a progressive tax system, whereby it is heavily dependent on taxing high-income earners realizing gains from a healthy stock market (Capital Gains Taxes). The graphic on the left reflects the variability in Capital Gains revenue collected.



The top 1% make up 25% of the Personal Income in the State, but 50% of the Personal Income Tax which creates instability for the State. The graphic on the right reflects the variability in personal income tax collected from filers with income above \$150,000 vs personal income tax from filers with income below \$150,000. The variability creates challenges with projecting revenue year over year and is more susceptible to economic recessions.



The Legislative Analysts' Office (LAO) is a non-partisan Fiscal and Policy Advisor to the State Legislature. The LAO recognizes the volatility in the State's budget due to its progressive tax structure and promotes prudent practices to help even out the "hills and valleys" of the budget over the years. As noted below, the State typically experiences a period of economic decline every five years or 62 months.



Due to the pandemic, the State was projecting a \$54B shortfall in May 2020, proposed a 10% reduction to Education funding, and deferred \$12B in cash payments to schools. One year later, the State is now projecting a \$100B surplus, is proposing various restricted categorical programs, and allows for short-term, one-time investments to education, but creating challenges on implementing meaningful and sustainable investments.

As part of the 2021-22 State budget and what is currently projected for the 2022-23 State budget, the State is anticipating record funding for education. The difficulty is that the State is

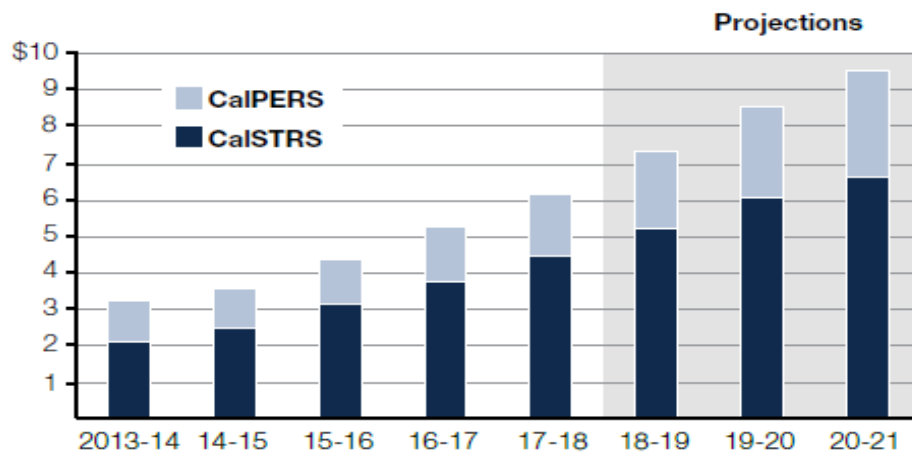
still funding schools on a per student (per average daily attendance) basis. Therefore, because Hayward USD is experiencing a decline in enrollment, the level of funding we receive is lower than if enrollment remained flat.

State Pension Costs

The District is severely being impacted by the State's solution in 2013 to fund the California Public Employees Retirement System (PERS) and State Teachers Retirement System (STRS).

- ✓ The California State Teachers' Retirement System (CalSTRS) administers pensions for teachers, administrators, and other employees with a state credential. The California Public Employees' Retirement System (CalPERS) covers all other types of school employees.
- ✓ CalSTRS is in the midst of implementing a state plan that raises district contribution rates through 2020-21. The plan is designed to address CalSTRS unfunded liabilities over the next few decades. The governing board of CalPERS also is increasing district rates.
- ✓ Total district pension costs are expected to reach \$9.5 billion by 2020-21, an increase of \$6.3 billion over the 2013-14 level.

School District Contributions (In Billions)



The solution, as noted below, requires Districts to contribute continued escalating rates towards the two retirement systems. The costs are significant and ongoing whereby next year; we will be spending approximately \$19 million more annually towards retirement costs than prior to AB 1469 being implemented. The chart on the left notes the total impact to school districts statewide.

Impact of STRS rising rates on the District

The rates in 2019-20 and 2020-21 reflect a reduction due to the State's Adopted Budget.

The State reduced rates by utilizing one-time funding from the State to pay down pension liabilities and applying it to school districts.

This reduces the cost Districts pay by reducing the District paid benefit rate applied to applicable salaries.

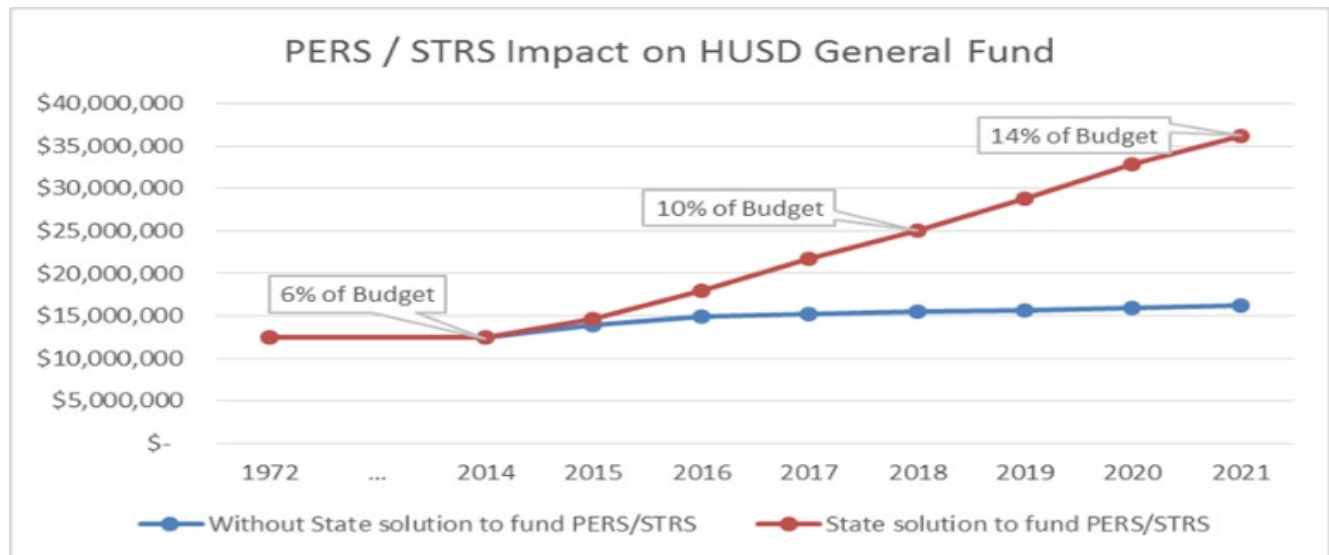
Fiscal Year	Original Rate	Rate	Certificated Salaries	STRS Cost	Increase Over 2013/14 Rate
2013-14	8.25%	8.25%	101,316,938	8,122,499	-
2014-15	8.25%	8.88%	113,526,605	10,081,163	715,218
2015-16	8.25%	10.73%	118,985,564	12,767,151	2,950,842
2016-17	8.25%	12.58%	123,023,319	15,476,334	5,326,910
2017-18	8.25%	14.43%	123,470,218	17,816,752	7,630,459
2018-19	8.25%	16.28%	125,671,197	20,459,271	10,091,397
2019-20	8.25%	17.10%	130,388,709	22,296,469	11,539,401
2020-21	8.25%	16.15%	136,328,915	22,017,120	10,769,984
2021-22	8.25%	16.92%	140,973,030	23,852,637	12,222,362
2022-23	8.25%	19.10%	139,285,289	26,603,490	15,112,454
2023-24	8.25%	19.10%	137,855,811	26,330,460	14,957,355
2024-25	8.25%	19.10%	136,869,372	26,142,050	14,850,327

Fiscal Year	Original Rate	Total	Classified Salaries	PERS Cost	Increase Over 2013/14 Rate
2013-14	11.44%	11.44%	35,751,539	3,799,429	-
2014-15	11.44%	11.77%	39,231,535	4,617,944	129,464
2015-16	11.44%	11.85%	44,432,789	5,263,953	180,397
2016-17	11.44%	13.89%	44,938,473	6,241,055	1,099,644
2017-18	11.44%	15.53%	48,046,297	7,462,070	1,965,094
2018-19	11.44%	18.06%	49,191,190	8,884,913	3,256,949
2019-20	11.44%	19.72%	50,945,066	10,046,876	4,218,251
2020-21	11.44%	20.70%	53,711,189	11,118,216	4,973,119
2021-22	11.44%	22.91%	54,499,819	12,485,909	6,250,584
2022-23	11.44%	25.37%	55,473,688	14,073,675	7,726,930
2023-24	11.44%	25.20%	53,865,046	13,573,992	7,411,292
2024-25	11.44%	24.60%	52,759,092	12,978,737	6,942,569

Impact of PERS rising rates on the District.

The Governor is also paying down liabilities for CalPERS as well to capitalize on compounding returns to reduce the cost to employees and school districts over time.

Total Impact of CalPERS and CalSTRS on Hayward USD:



The result of the additional \$22 million annually, in ongoing retirement costs, means an ever increasing portion of our budget is spent on pensions and puts further constraints on an underfunded education system.

Budget Planning Factors

Multi-Year Projection Factors	2020-21	2021-22	2022-23	2023-24	2024-25
Statutory COLA (DOF)	2.31%	1.70%	6.56%	5.38%	4.02%
Super COLA Augmentation	-	1.00%	-	-	-
LCFF Funded COLA	-	5.07%	6.56%	5.38%	4.02%
Cash Deferrals	\$12B	\$3B	-	-	-
Enrollment	19,069	18,089	17,509	16,836	16,117
Current Year ADA	18,711.61	17,132.32	16,647.82	16,003.25	15,316.23
Net Charter School ADA Shift	0.00	0.00	117.86	117.86	117.86
LCFF Funded ADA	18,711.61	18,685.41	18,127.62	17,409.70	16,476.60
Transitional Kinder Add-On	0.00	181.00	302.00	420.00	535.00
Method of ADA Funding	Prior Year	Prior Year	Three year average	Three year average	Three year average
LCFF Unduplicated Percentage	75%	71%	69%	69%	70%
STRS Employer Statutory Rates	16.15%	16.92%	19.10%	19.10%	19.10%
PERS Employer Projected Rates	20.70%	22.91%	25.37%	25.20%	24.60%
State Unemployment Insurance Rates	0.05%	0.50%	0.50%	0.20%	0.20%
Lottery – Unrestricted per ADA	\$163.00	\$163.00	\$163.00	\$163.00	\$163.00
Lottery – Prop. 20 per ADA	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00
Mandated Block Grant for Districts – K-8 per ADA	\$32.18	\$32.79	\$34.54	\$36.82	\$38.30
Mandated Block Grant for Districts – 9-12 per ADA	\$61.94	\$63.17	\$67.31	\$70.93	\$73.78

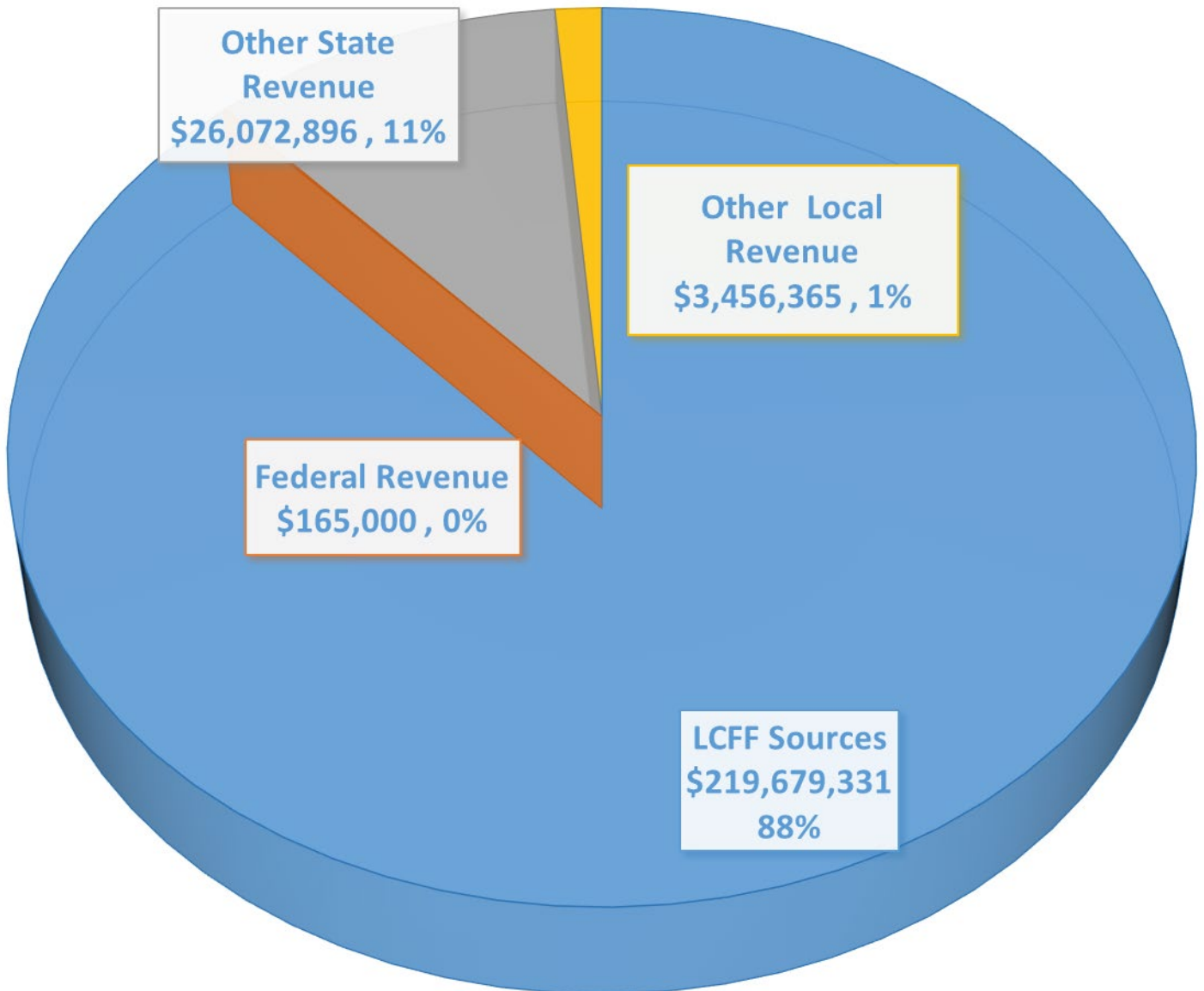
ADDITIONAL MULTI-YEAR PROJECTION CONSIDERATIONS

- The District will need to continue to focus on implementing the Strategic Plan and the four Strategic Focus Areas of: Deeper Learning, Relationship-Centered Schools, Service Excellence, and Operational Sustainability.
- A 1% change in attendance or in COLA results in a \$2M change in LCFF revenues for the District.
- The District has experienced enrollment declines since the early 2000's and they are projected to continue for the foreseeable future. Reasons include:
 - Lower birth rates in the community
 - Affordability in the Bay Area
 - Individual family choices to attend public, private, or charter schools around Hayward
 - This reason for the decline is something we can directly impact
- Approximately \$4M in expenditure reductions were incorporated into the 2018-19 Budget
- Approximately \$10M in expenditure reductions were included in the 2019-20 2nd Interim multiyear projection for 2020-21
 - Board Resolution: 1920-25 – Commitment to Expenditure Reduction Supplemental Certification was approved by the Board at the March 11, 2020 Board Meeting to implement the \$10M in reductions
 - \$1.2M in identified reductions were not approved
- Various items of the 2122-28 Implementation of the Operational Sustainability Strategic Plan Initiative were tabled for further discussions.
 - A Solutions Team was requested by the Board to be developed and bring back recommendations by June of 2023 to implement beginning with the 2024/25 school year.

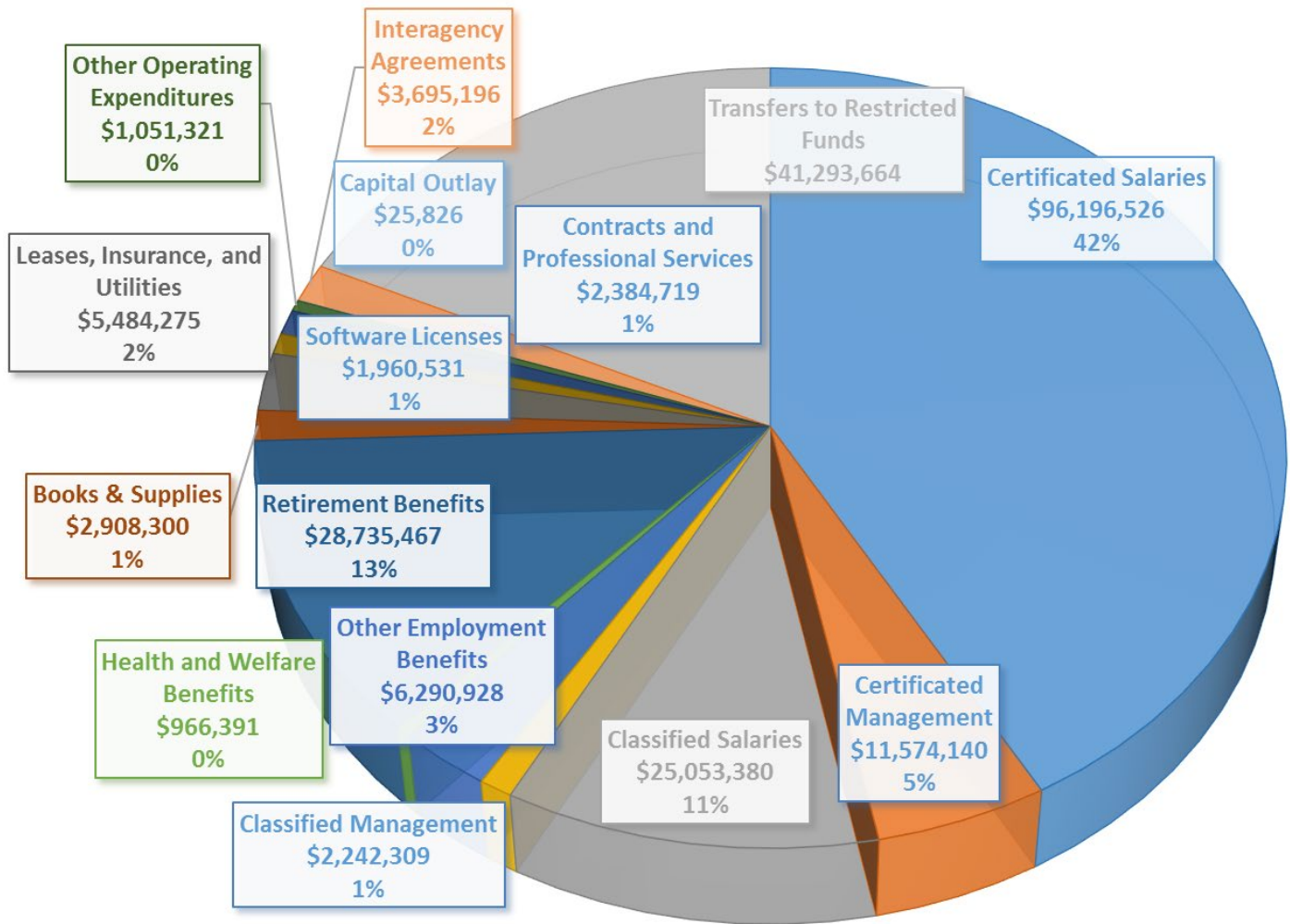
Unrestricted General Fund Revenues

Most of the District's General Fund revenue is generated from the District's Local Control Funding Formula, which yields funds based on a State-determined dollar amount multiplied by the average number of students who are in attendance throughout the school year.

Unrestricted General Fund Revenues are what is used for the general operations of the school district. They can be used for any educational purpose and is the source of funding for mandated programs which are not self-supporting. For example, the Restricted General Fund Revenues chart notes \$42,901,859 to help support mandated programs such as: Special Education and Restricted Routine Maintenance.



Unrestricted General Fund Expenditures



Education is a service-centered industry, people are required to carry out the needs and services of the District. As such, most of the expenditures of the District are committed to the salaries and benefits for employees of the District. Over 90% of the District's budgeted expenditures, when not incorporating the Transfers to Restricted Funds, are for the salaries and benefits of District employees.

The Transfers to Restricted Funds is required to cover mandated programs that lack sufficient funds for the program such as Special Education and Restricted Routine Maintenance.

Unrestricted General Fund Multi-Year Projection

Hayward Unified School District

2022-23 Budget Adoption

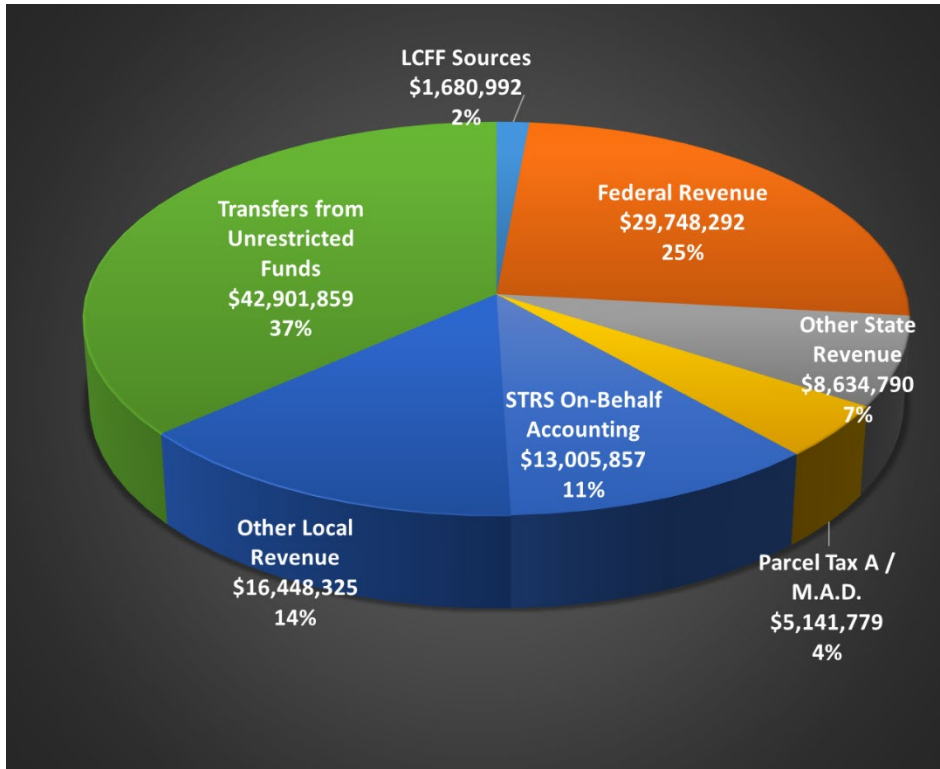
Unrestricted General Fund

	2021-22 Estimated Actuals	2022-23 Budget Adoption	2023-24 Projected Budget	2024-25 Projected Budget
Beginning Fund Balance	\$20,187,316	\$23,325,707	\$42,836,326	\$47,943,462
Revenues:				
LCFF Sources	\$210,935,938	\$219,679,331	\$223,031,860	\$222,268,214
Federal Revenues	\$224,962	\$165,000	\$165,000	\$165,000
Other State Revenues	\$3,753,767	\$26,072,896	\$3,422,896	\$3,272,896
Other Local Revenues	\$3,191,489	\$3,456,365	\$3,956,365	\$3,956,365
Other Financing Sources/Contributions	\$(37,432,057)	\$(42,901,859)	\$(42,461,401)	\$(42,021,538)
Total Revenues	\$180,674,099	\$206,471,733	\$188,114,720	\$187,640,937
Expenditures:				
Certificated Salaries	\$103,223,108	\$107,770,666	\$106,862,640	\$107,154,613
Classified Salaries	\$25,373,841	\$27,295,689	\$26,059,808	\$25,770,002
Employee Benefits	\$31,746,191	\$35,992,786	\$34,663,000	\$34,323,247
Books and Supplies	\$4,232,192	\$2,908,300	\$2,908,300	\$2,908,300
Services, Other Operating Expenses	\$11,136,440	\$10,880,846	\$10,297,504	\$10,462,985
Capital Outlay	\$75,044	\$25,826	\$0	\$0
Other Outgo	\$3,882,543	\$3,695,196	\$3,824,528	\$3,958,386
Direct Support/Indirect Costs	\$(2,143,651)	\$(1,608,195)	\$(1,608,195)	\$(1,608,195)
Other Financing Uses	\$10,000	\$0	\$0	\$0
Total Expenditures	\$177,535,708	\$186,961,114	\$183,007,584	\$182,969,339
Net Surplus / (Shortfall)	\$3,138,391	\$19,510,619	\$5,107,136	\$4,671,598
Ending Fund Balance	\$23,325,707	\$42,836,326	\$47,943,462	\$52,615,060
Components of Ending Fund Balance				
Reserve for Revolving & Stores	\$103,045	\$103,045	\$103,045	\$103,045
Reserve for Board Designated Set-Aside	\$2,000,000	\$24,500,000	\$24,500,000	\$24,500,000
3% Reserve for Economic Uncertainties	\$9,749,034	\$9,153,129	\$8,966,235	\$8,857,035
Total Restricted Reserves	\$11,852,079	\$33,756,174	\$33,569,280	\$33,460,080
Total Unrestricted Reserves Beyond Required Minimum	\$11,473,628	\$9,080,152	\$14,374,182	\$19,154,980

Noted in the Unrestricted General Fund, the following funds are designated as committed funds:

- \$22,500,000 - Unconfirmed 2022/23 Governor's May Revise Discretionary Block Grant
- \$ 2,000,000 - School Site Budget Projected Carryover Funds from 2021/22

Restricted General Fund Revenues



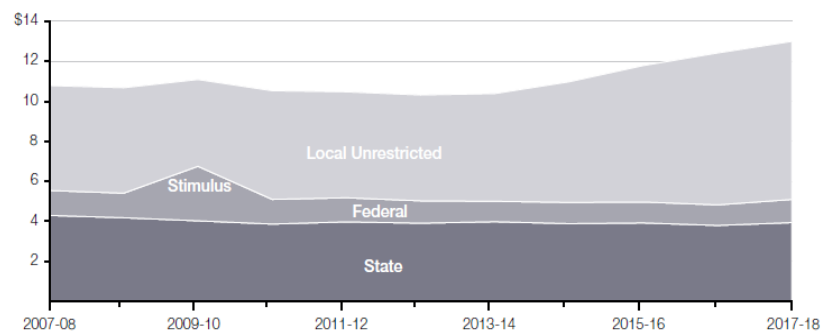
Restricted General Fund Revenues can only be expended for purposes determined by the grantor.

The largest categorical program is Special Education and has over \$50 million in expenditures to serve over 2,600 students, but only receives \$21 million in revenues. The remainder has to be supported from the Unrestricted General Fund.

Unfortunately, this is a typical trend across the State where 67% of the costs of Special Education are covered from the Unrestricted General Fund due to the Federal Government and State Government not adequately funding these programs. This program is federally mandated to provide support services based on qualifying students Individualized Educational Plan (IEPs).

Figure 17

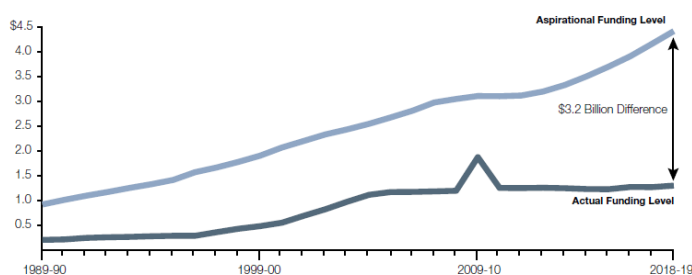
Unrestricted Funds Covering Growing Share of Special Education Costs
Special Education Spending by Fund Source, 2017-18 Dollars (In Billions)



LAOA

Figure 15

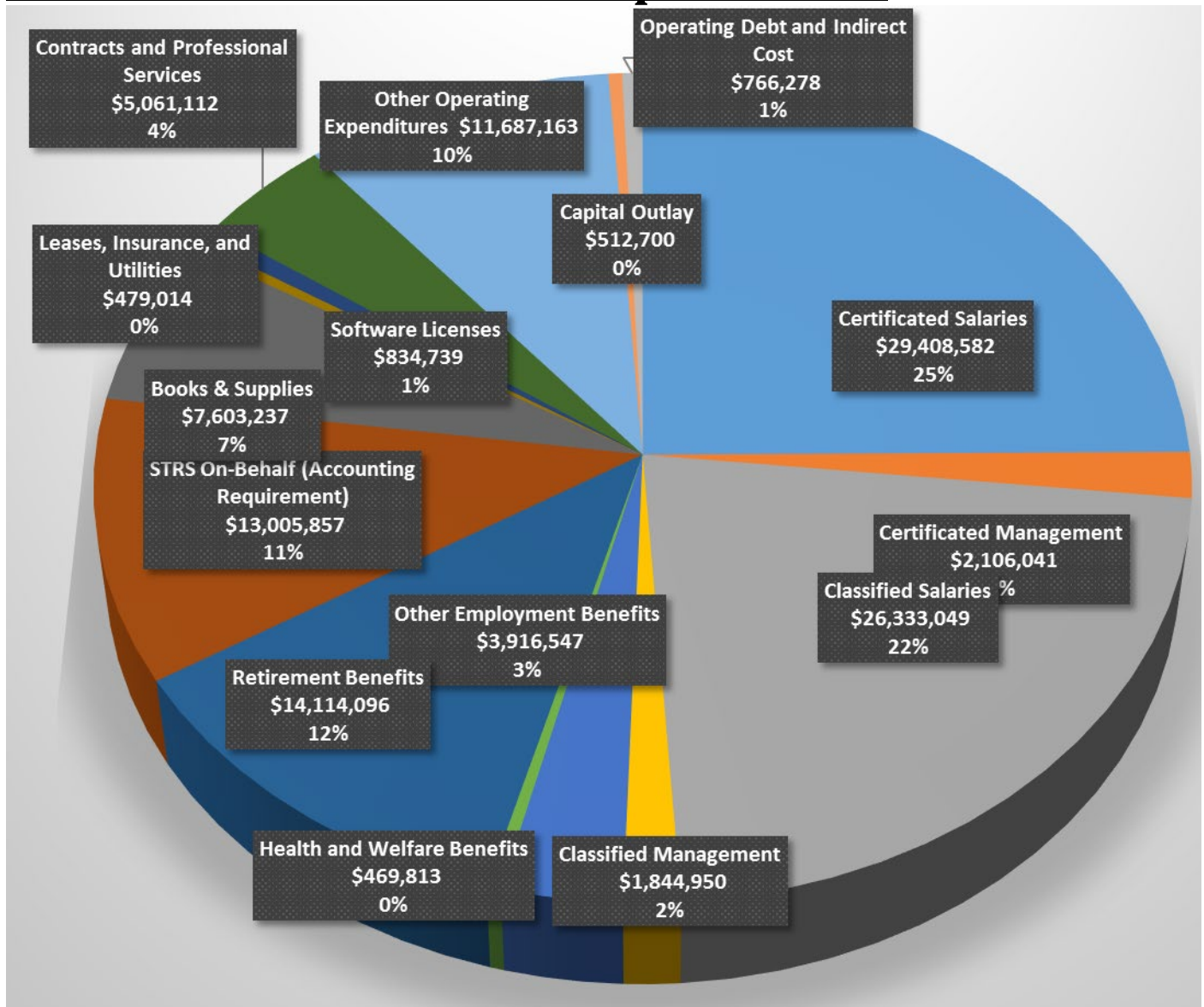
Federal Special Education Funding Falls Short of Aspirational Target
Federal Special Education Funding for California (In Billions)



LAOA

The Federal Government is significantly below their aspirational goal of funding one-third of the costs for Special Education. Only covering about 10% of the federally mandated program.

Restricted General Fund Expenditures



Unlike the Unrestricted General Fund, salaries and benefits make up 74% of the Restricted General Fund Expenditures. This is because more of the funds are spent on supplemental services, such as supplemental materials, specific trainings and conferences, and contracted services.

A large portion of the Restricted General Fund expenditures are not actual expenditures made by the school district, but an accounting recognition required by the State. Based on guidance from the Governmental Accounting Standards Board (GASB), school districts have to account for the payments the State makes to CalSTRS, on-behalf of the respective school district. For Hayward, this accounting recognition is over \$13M, which is reflected in both the revenues and expenditures.

Restricted General Fund Multi-Year Projection

Hayward Unified School District
2022-23 Proposed Budget
Restricted General Fund

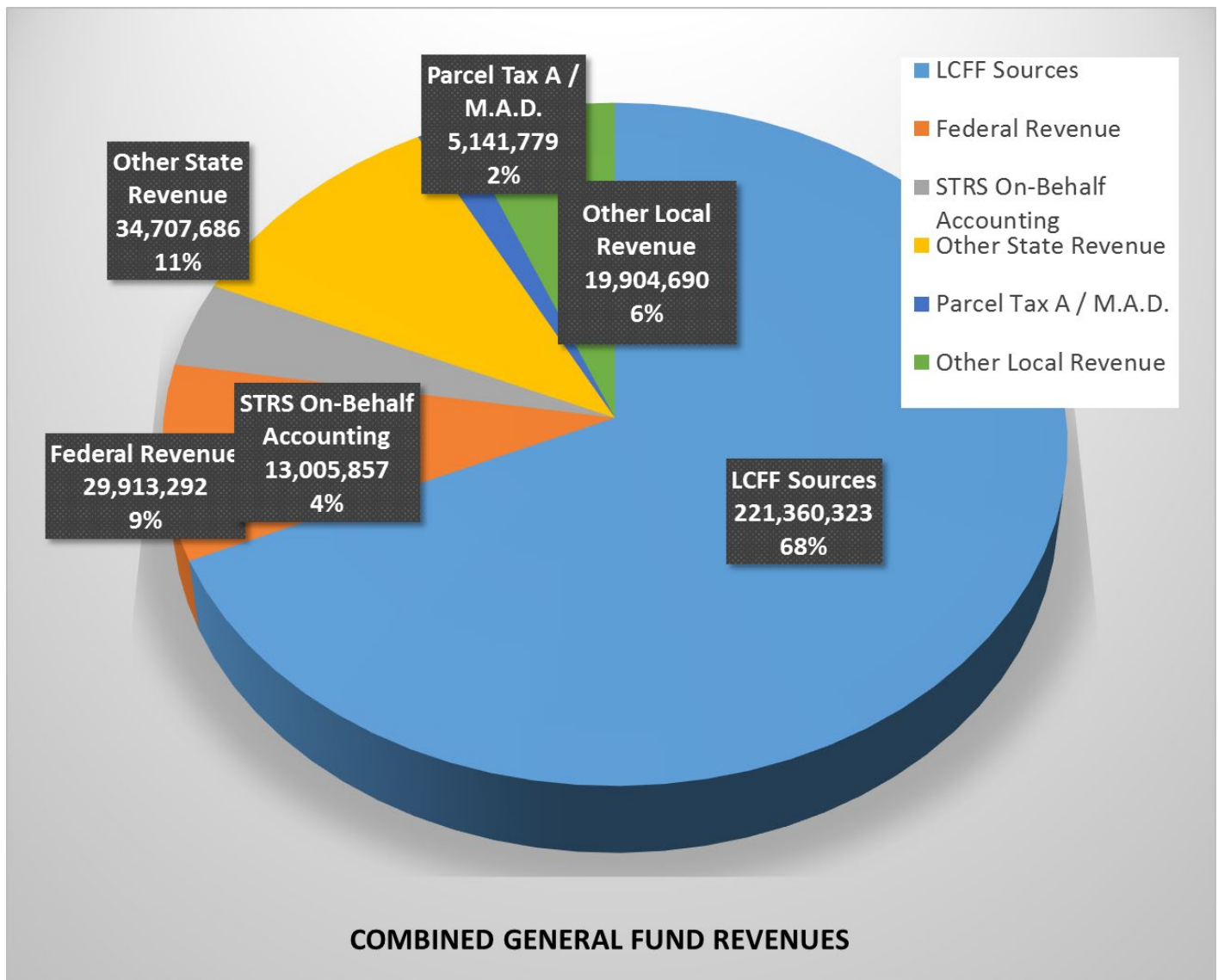
	2021-22 Estimated Actuals	2022-23 Proposed Budget	2023-24 Projected Budget	2024-25 Projected Budget
Beginning Fund Balance	\$9,861,804	\$16,504,837	\$15,923,553	\$7,770,884
Revenues:				
LCFF Sources	\$1,680,992	\$1,680,992	\$1,680,992	\$1,680,992
Federal Revenues	\$52,424,123	\$29,748,292	\$21,498,292	\$21,498,292
Other State Revenues	\$41,917,789	\$21,640,647	\$21,659,245	\$21,678,123
Other Local Revenues	\$20,620,147	\$21,590,104	\$20,414,314	\$20,739,058
Contributions	\$37,432,057	\$42,901,859	\$42,461,401	\$42,021,538
Total Revenues	\$154,075,108	\$117,561,894	\$107,714,244	\$107,618,002
Expenditures:				
Certificated Salaries	\$37,749,922	\$31,514,623	\$30,993,171	\$29,714,759
Classified Salaries	\$29,125,978	\$28,177,999	\$27,805,238	\$26,989,090
Employee Benefits	\$36,994,011	\$31,506,313	\$30,558,683	\$29,466,654
Books and Supplies	\$12,615,912	\$7,603,237	\$6,853,237	\$6,603,237
Services, Other Operating Expenses	\$28,508,229	\$18,062,028	\$18,390,305	\$18,725,148
Capital Outlay	\$1,055,987	\$512,700	\$500,000	\$0
Other Outgo	\$52,659	\$52,659	\$52,659	\$52,659
Direct Support/Indirect Costs	\$1,329,377	\$713,619	\$713,619	\$713,619
Other Financing Uses	\$0	\$0	\$0	\$0
Total Expenditures	\$147,432,075	\$118,143,178	\$115,866,913	\$112,265,167
Net Surplus / (Shortfall)	\$6,643,033	(\$581,284)	(\$8,152,669)	(\$4,647,164)
Ending Fund Balance	\$16,504,837	\$15,923,553	\$7,770,884	\$3,123,720
Components of Ending Fund Balance				
Reserve for Restricted Programs	\$16,504,837	\$15,923,553	\$7,770,884	\$3,123,720
Total Restricted Reserves	\$16,504,837	\$15,923,553	\$7,770,884	\$3,123,720

The Restricted General Fund contains the financial activity of programs restricted only to the intended use of the funds received. Some restricted programs include:

- Measure A Parcel Tax
- Maintenance Assessment District (MAD) Tax
- Elementary and Secondary Schools Emergency Relief III
- Expanded Learning Opportunity Grant
- Special Education
- Restricted Routine Maintenance
- Federal grants (Title I, Title II, and Title III)
- 21st Century Community Learning and After School Education and Safety (ASES)
- Hayward Promise Neighborhood Grant

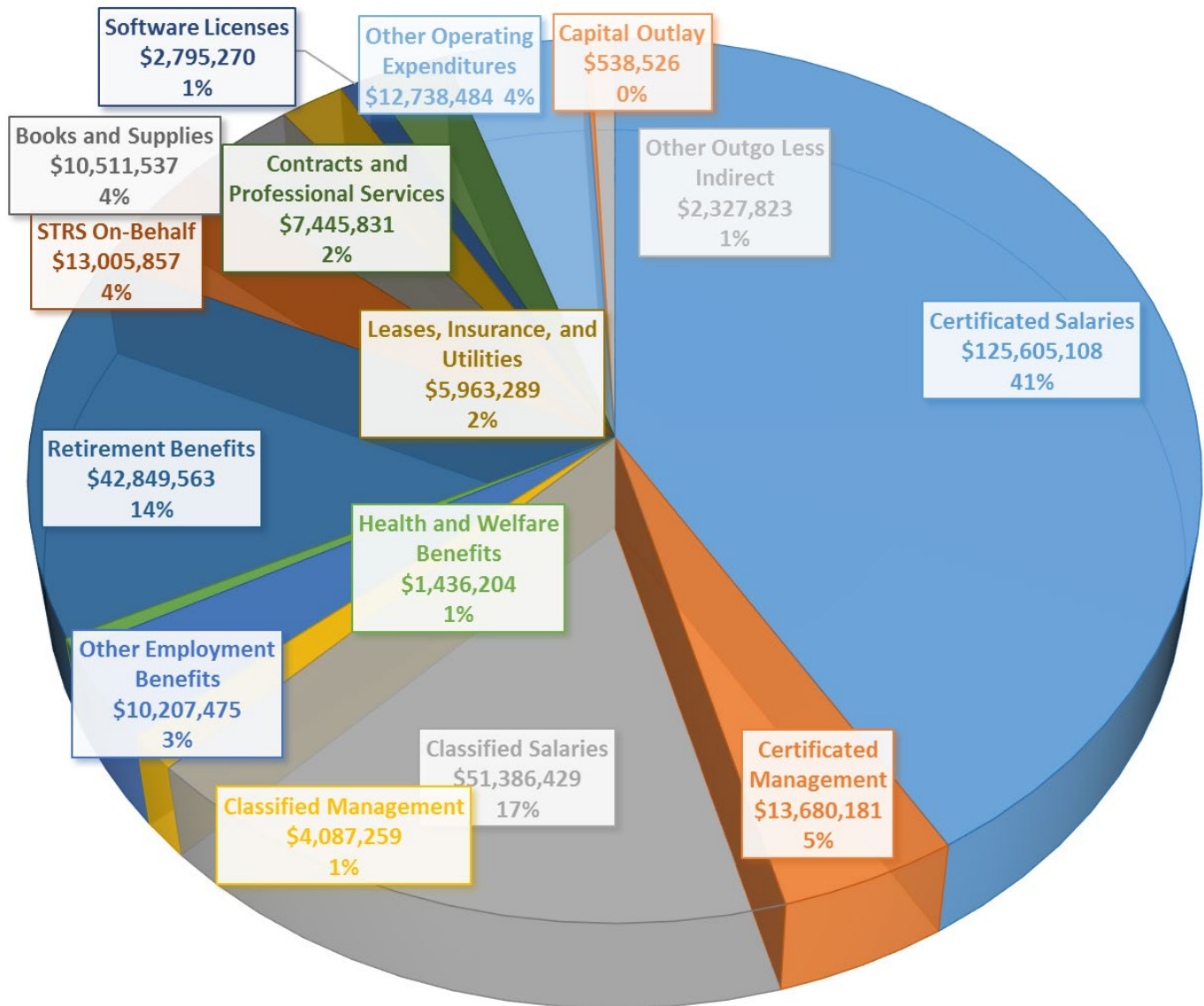
Board Adopted Resolution 1819-35 allows the District to meet the required contribution towards Restricted Routine Maintenance by utilizing annual redevelopment funds. These redevelopment funds are received from the Alameda County Auditor-Controller and restricted towards expenditures that meet the Health and Safety Code. Restricted Routine Maintenance helps address critical maintenance facility needs across the District.

Combined General Fund Revenues



This is a pie chart of the Combined General Fund Revenues for the Hayward Unified School District. As noted above: the existing parcel tax measures represent 2% of all the General Fund revenue received; over 79% of General Fund revenue received is from the State; and Federal funds represent 9% of total General Fund revenues.

Combined General Fund Expenditures



This is a pie chart of the Combined General Fund Expenditures for the Hayward Unified School District. Of the Combined General Fund, around 86% of expenditures is attributable to personnel costs. This is within the normal range due to schools being in the service industry requiring people to provide direct and indirect services to students.

Combined General Fund Multi-Year Projection

Hayward Unified School District

2022-23 Budget Adoption

Combined General Fund

	2021-22 Estimated Actuals	2022-23 Budget Adoption	2023-24 Projected Budget	2024-25 Projected Budget
Beginning Fund Balance	30,049,120	39,830,543	58,759,878	55,714,345
Revenues:				
LCFF Sources	\$212,616,930	\$221,360,323	\$224,712,852	\$223,949,206
Federal Revenues	\$52,649,085	\$29,913,292	\$21,663,292	\$21,663,292
Other State Revenues	\$45,671,556	\$47,713,543	\$25,082,141	\$24,951,019
Other Local Revenues	\$23,811,636	\$25,046,469	\$24,370,679	\$24,695,423
Other Financing Sources/Contributions	\$0	\$0	\$0	\$0
Total Revenues	\$334,749,207	\$324,033,627	\$295,828,964	\$295,258,939
Expenditures:				
Certificated Salaries	140,973,030	139,285,289	137,855,811	\$136,869,372
Classified Salaries	54,499,819	55,473,688	53,865,046	\$52,759,092
Employee Benefits	68,740,202	67,499,099	65,221,683	\$63,789,901
Books and Supplies	16,848,104	10,511,537	9,761,537	\$9,511,537
Services, Other Operating Expenses	39,644,669	28,942,874	28,687,809	\$29,188,134
Capital Outlay	1,131,031	538,526	500,000	\$0
Other Outgo	3,935,202	3,747,855	3,877,187	\$4,011,045
Direct Support/Indirect Costs	(814,274)	(894,576)	(894,576)	\$(894,576)
Other Financing Uses	10,000	0	0	\$0
Total Expenditures	\$324,967,784	\$305,104,292	\$298,874,497	\$295,234,505
Net Surplus / (Shortfall)	\$9,781,423	\$18,929,335	(\$3,045,533)	\$24,434
Ending Fund Balance	\$39,830,543	\$58,759,878	\$55,714,345	\$55,738,779
Components of Ending Fund Balance				
Reserve for Revolving & Stores	\$103,045	\$103,045	\$103,045	\$103,045
Reserve for Board Designated Set-Aside	\$2,000,000	\$24,500,000	\$24,500,000	\$24,500,000
Reserve for Restricted Programs	\$16,504,837	\$15,923,553	\$7,770,884	\$3,123,720
3% Reserve for Economic Uncertainties	\$9,749,034	\$9,153,129	\$8,966,235	\$8,857,035
Total Restricted Reserves	\$28,356,916	\$49,679,727	\$41,340,164	\$36,583,800
Total Unrestricted Reserves Beyond Required Minimum	\$11,473,628	\$9,080,151	\$14,374,181	\$19,154,979
Total Reserves (Minimum Required 3% and Undesignated Reserves)	6.53%	5.98%	7.81%	9.49%
Total Reserves Beyond Required Minimum	3.53%	2.98%	4.81%	6.49%

Noted in the Unrestricted General Fund, the following funds are designated as committed funds:

- \$22,500,000 - Unconfirmed 2022/23 Governor's May Revise Discretionary Block Grant
- \$ 2,000,000 - School Site Budget Projected Carryover Funds from 2021/22

Summary of Other Program Funds

HAYWARD UNIFIED SCHOOL DISTRICT ALL OTHER PROGRAM FUNDS FINANCIAL SUMMARY			
<i>DESCRIPTION</i>	Adult Education Fund 11	Child Development Fund 12	Cafeteria Fund 13
REVENUES			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenues	\$ 725,672	\$ 1,420,584	\$ 7,825,358
State Revenues	\$ 2,794,153	\$ 9,659,983	\$ 880,500
Local Revenues	\$ 77,100	\$ 89,275	\$ 92,486
Total Revenues	\$ 3,596,925	\$ 11,169,842	\$ 8,798,344
EXPENDITURES			
Certificated Salaries	\$ 1,204,756	\$ 1,941,543	\$ -
Classified Salaries	\$ 713,218	\$ 1,629,923	\$ 4,307,192
Employee Benefits	\$ 717,353	\$ 1,347,728	\$ 1,566,663
Books and Supplies	\$ 155,927	\$ 1,169,113	\$ 2,306,504
Other Operating Expenditures	\$ 688,242	\$ 1,440,089	\$ 94,943
Capital Outlay	\$ -	\$ 3,670,061	\$ 516,006
Other Outgo	\$ -	\$ -	\$ -
Direct Support & Indirect	\$ 126,841	\$ 359,289	\$ 408,446
Total Expenditures	\$ 3,606,337	\$ 11,557,746	\$ 9,199,754
OTHER FINANCING SOURCES (USES)			
Transfers In from Other Funds	\$ -	\$ -	\$ -
Transfers Out to Other Funds	\$ -	\$ -	\$ -
Other Financing Sources/ (Uses)	\$ -	\$ -	\$ -
NET INCREASE/ (DECREASE)			
IN FUND BALANCE	\$ (9,412)	\$ (387,904)	\$ (401,410)
FUND BALANCE			
Budgeted Beginning Fund Balance	\$ 135,066	\$ 593,970	\$ 2,405,924
Ending Fund Balance	\$ 125,654	\$ 206,066	\$ 2,004,514

ADULT EDUCATION FUND 11

This fund accounts for revenues and disbursements of operating Hayward Adult School program across the District.

CHILD DEVELOPMENT FUND 12

This fund accounts for revenues and disbursements of operating the Helen Turner Center and Preschool programs across the District.

CHILD NUTRITION SERVICES FUND 13

This fund accounts for revenues and disbursements of operating the District Food Services Program serving breakfast through dinner.

Summary of Other Facility Funds

HAYWARD UNIFIED SCHOOL DISTRICT ALL OTHER FACILITY FUNDS FINANCIAL SUMMARY							
	<i>DESCRIPTION</i>	Deferred Maintenance Fund 14	Building Fund 21	Capital Facilities Fund 25	State School Facilities Fund Fund 35	Special Reserve for Capital Outlay Fund 40	Bond and Interest Redemption Fund 51
REVENUES							
	LCFF Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	State Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 202,000
	Local Revenues	\$ 500,000	\$ 1,501,595	\$ 2,687,061	\$ 180,000	\$ 85,000	\$ 33,042,567
	Total Revenues	\$ 500,000	\$ 1,501,595	\$ 2,687,061	\$ 180,000	\$ 85,000	\$ 33,244,567
EXPENDITURES							
	Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Classified Salaries	\$ -	\$ 303,271	\$ -	\$ -	\$ -	\$ -
	Employee Benefits	\$ -	\$ 113,775	\$ -	\$ -	\$ -	\$ -
	Books and Supplies	\$ -	\$ 76,542	\$ 256,754	\$ -	\$ -	\$ -
	Other Operating Expenditures	\$ 250,000	\$ 43,220	\$ 492,871	\$ -	\$ -	\$ -
	Capital Outlay	\$ 250,000	\$ 127,597,553	\$ 323,575	\$ -	\$ -	\$ -
	Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,371,867
	Direct Support & Indirect	\$ -	\$ -	\$ 1,752,245	\$ -	\$ -	\$ -
	Total Expenditures	\$ 500,000	\$ 128,134,361	\$ 2,825,445	\$ -	\$ -	\$ 33,371,867
OTHER FINANCING SOURCES (USES)							
	Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Sources Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE/(DECREASE)							
	IN FUND BALANCE	\$ -	\$ (126,632,766)	\$ (138,384)	\$ 180,000	\$ 85,000	\$ (127,300)
FUND BALANCE							
	Budgeted Beginning Fund Balance	\$ 500,000	\$ 185,748,690	\$ 3,241,129	\$ 25,474,263	\$ 6,969,584	\$ 35,467,568
	Ending Fund Balance	\$ 500,000	\$ 59,115,924	\$ 3,102,745	\$ 25,654,263	\$ 7,054,584	\$ 35,340,268

DEFERRED MAINTENANCE FUND 14

Fund established to account for a portion of annual facility-usage revenues received to pay for deferred maintenance of the facilities.

BUILDING FUND 21

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

- 2008 Measure I Bond – Complete
- 2014 Measure L Bond – Final stages
- 2018 Measure H Bond – In-progress (<https://www.husd.us/measureh2018>)

CAPITAL FACILITIES ACCOUNT FUND 25

Fund established to account for the collection of developer fees and expenditures for capital facility projects related to growth.

COUNTY SCHOOL FACILITIES ACCOUNT FUND 35

Fund established to account for the collection of State facilities funding from the State Allocation Board.

SPECIAL RESERVE FOR CAPITAL OUTLAY ACCOUNT FUND 40

Fund established to account for the sale of a portion of the Bidwell property, April 10, 2019 Board Meeting.

BOND AND INTEREST REDEMPTION FUND 51

This fund is established to account for the tax collection and payment of voter-approved bonds.

Key Resolutions

Below are the recent resolutions related to the budget:

- 1819-05 – Facilities Master Plan Shift in Focus
- 1819-15 – Measure H General Obligation Bond Favorable Vote
- 1819-24 – Call for Full and Fair Funding of California Public’s Schools
- 1819-25 – Board Commitment to Expenditure Reduction – March 27, 2019
- 1819-35 – Redevelopment Agency Pass-Through Payments through AB-1290
- 1920-13 – Schools and Communities First Initiative
- 1920-23 – Proposition 13 State Facilities Bond Initiative
- 1920-25 – Board Commitment to Expenditure Reduction – March 11, 2020
- 2021-08 – Board Commitment to Expenditure Reduction – June 24, 2020
- 2021-27 – Board Commitment to Expenditure Reduction – February 10, 2021
- 2122-03 – Facility-Use Fees
- 2122-04 – Temporary Borrowing of Funds
- 2122-06 – Education Protection Account
- 2122-07 – County Treasury Fund Amendments
- 2122-08 – Board Commitment to Expenditure Reduction – June 23, 2021
- 2122-28 – Implementation of the Operational Sustainability Strategic Initiative – November 17, 2021
- 2122-29 – Board Commitment to Expenditure Reduction – December 14, 2021



Hayward Unified School District

Building a Culture of Success



BOARD OF EDUCATION RESOLUTION 1819 – 05 FACILITIES MASTER PLAN UPDATE – PROPOSED SHIFT IN FOCUS

WHEREAS, the Hayward Unified School District ("District") desires to implement facilities projects that will create safe and conducive learning environments for all students, staff, and community;

WHEREAS, during the 2006 school year, the Hayward Unified School District commissioned a Facilities Master Plan study to conduct a full assessment of all school district buildings and its conditions;

WHEREAS, an update to the 2006 Facilities Master Plan was completed in 2012 and presented to the Board of Trustees on April 24, 2013;

WHEREAS, in June 2018, District Administration completed a review of all previous Facilities Master Plan documents and determined that many of the building needs identified in the 2006 original Facilities Master Plan still exists today;

WHEREAS, funding for facilities improvements continue to remain insufficient to address all needs in Hayward Unified School District and this situation is a common predicament for many school districts in the State of California;

WHEREAS, additional infusion of funds is needed to improve the condition of the school buildings and this can be accomplished through the passage of a future general obligation bond for Hayward Unified School District, receipt of modernization, new construction, facilities hardship, or any other available building funds, from the State of California through its School Facility Program;

WHEREAS, to improve as many schools as possible within the District and create equity and parity in the learning environment, there is a need to shift focus on how capital facilities funds are used;

WHEREAS, shifting from the original 2006 Facilities Master Plan recommendation of completely removing existing school buildings and constructing new buildings or performing full building renovation to modernizing current buildings to upgrade and meet existing codes will allow any capital facilities funds to impact more school sites;

WHEREAS, the shift in focus will result in facilities funds being used to complete projects based on the list of Facilities Improvement Priorities as follows:

- a. Health and Safety
- b. Systems Equity
- c. Technology Enhancements
- d. Community Enhancements

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Governing Board of the Hayward Unified School District authorizes the Administration to shift the strategy of completely replacing facilities through new building construction and full renovation to using strategies to modernize existing facilities and construct new facilities only when there are compelling reasons to do so based on economic advantages;



Hayward Unified School District

Building a Culture of Success

Exhibit F.5.a.
Page 2 of 2



BOARD OF EDUCATION RESOLUTION 1819 – 05 FACILITIES MASTER PLAN UPDATE – PROPOSED SHIFT IN FOCUS

BE IT FURTHER RESOLVED that the Governing Board of the Hayward Unified School District adopts the Facilities Improvement Priorities list and direct that all future improvements be undertaken based on the following areas of improvements:

- a. Health and Safety
- b. Systems Equity
- c. Technology Enhancements
- d. Community Enhancements

ADOPTED by the following called vote this: Wednesday, July, 25, 2018.

X

Hayward Unified School District, Board Clerk
Alameda County, State of California



HAYWARD UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 1819-15

RESOLUTION CONFIRMING CERTIFICATION OF ELECTION RESULTS AND ENTRY UPON MINUTES OF FAVORABLE VOTE

WHEREAS, the Hayward Unified School District (the “District”), through this Board of Education, submitted to the electors of the District pursuant to Article XIII A, section 1(b) of the California Constitution and Chapter 1.5 of Part 10 of Title 1 (commencing with section 15264) of the California Education Code, its general obligation bond proposal in the amount of Three Hundred Eighty-One Million, Seven Hundred Thousand Dollars (\$381,700,000) for the election that was held on November 6, 2018; and

WHEREAS, the electors of the District approved, by at least a 55% vote, general obligation bonds (the “Bonds”) as Measure “H” in the amount of Three Hundred Eighty-One Million, Seven Hundred Thousand Dollars (\$381,700,000), all as set forth in the bond proposition submitted to the electors of the District; and

WHEREAS, pursuant to Education Code section 15274, the District has received the election results from the Elections Official of Alameda County, which the Board of Education is to incorporate in its official minutes and which it shall certify to the Board of Supervisors of Alameda County.

NOW, THEREFORE, THE BOARD OF EDUCATION OF THE HAYWARD UNIFIED SCHOOL DISTRICT HEREBY RESOLVES, DETERMINES, AND ORDERS AS FOLLOWS:

Section 1. The foregoing recitals are true and correct.

Section 2. The certificate of election results from the Election Officials of the County of Alameda is hereby confirmed and the Board confirms, pursuant to said certificate, that at least 55% of the votes cast on the proposition of issuing the Bonds as described above were in favor of issuing the bonds and the proposition has been approved.

Section 3. The Board orders, by this resolution, entry upon the official minutes of the District the fact that at least 55% of the votes cast on the proposition issuing the Bonds in the above-stated amount were in favor of issuing said Bonds and so the proposition has been approved.

Section 4. The Board hereby certifies to the Board of Supervisors of Alameda County that all proceedings relating to the calling of the election and the approval by the electorate, by at least a 55% vote, of issuing the Bonds were properly conducted as to all actions performed by the District.

Section 5. It is requested that the Alameda County Superintendent of Schools send a copy of the certificate of election results to the Board of Supervisors of Alameda County.

Section 6. A copy of this resolution shall be forwarded to the Alameda County Superintendent of Schools, with a copy to the Alameda County Board of Supervisors and to the County Clerk of Alameda County.

Section 7. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 9th day of January, 2019, by the following vote:

AYES: _____

NOES: _____

ABSENT OR NOT VOTING: _____

President, Board of Education of the
Hayward Unified School District

CERTIFIED TO BE A TRUE AND CORRECT COPY:

Clerk of the Board of Education of the
Hayward Unified School District



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

BOARD OF EDUCATION RESOLUTION 1819-24

Calling for Full and Fair Funding of California's Public Schools

WHEREAS, California has the sixth largest economy in the world, and the largest Gross Domestic Product (GDP) of any state in the nation; and

WHEREAS, despite California's leadership in the global economy, the state falls in the nation's bottom quintile on nearly every measure of public K-12 school funding and school staffing; and

WHEREAS, California ranks 45th nationally in the percentage of taxable income spent on education, 41st in per-pupil funding, 45th in pupil-teacher ratios and 48th in pupil-staff ratios; and

WHEREAS, K-12 school funding has not substantially increased, on an inflation-adjusted basis, for more than a decade; and

WHEREAS, under the Local Control Funding Formula (LCFF), state funding for K-12 schools has only this year recently returned to levels predating the Great Recession of 2007; and

WHEREAS, the modest revenue increases since the implementation of LCFF have been eroded by rapidly increasing costs for health care, pensions, transportation and utilities; and

WHEREAS, 58 percent of California's public school students are eligible for free and reduced-price lunch — 13 percent above the national average — and 23 percent of California students are English learners, more than twice the national average; and

WHEREAS, California's investment in public schools is out of alignment with its wealth, its ambitions, its demographics and the demands of a 21st-century education; and

WHEREAS, in 2007, a bipartisan group of California leaders commissioned a report titled Getting Down to Facts, which stated it would take an additional \$17 billion annually to meet the State Board of Education achievement targets for K-12 schools; and

WHEREAS, in 2016, a California School Boards Association (CSBA) report, California's Challenge: Adequately Funding Education in the 21st Century, updated the Getting Down to Facts data and determined that, adjusting for inflation, an additional \$22 billion to \$40 billion annually would be required to provide all public school students with access to a high-quality education; and

WHEREAS, California funds schools at roughly \$1,961 per student less than the national average, which translates to approximately \$3,462 per student when adjusted for California being a high-cost state; and

WHEREAS, California trails the average of the top 10 states by almost \$7,000 in per-pupil funding; and

WHEREAS, in *Robles-Wong v. State of California*, a group of plaintiffs led by CSBA argued that California's school funding system violated Article IX of the State Constitution by denying all students access to an education that prepares them for economic security and full participation in our democratic institutions; and

WHEREAS, the California Supreme Court declined to hear the case by a 4-3 margin, prompting Justice Goodwin H. Liu to write: "It is regrettable that this court, having recognized education as a fundamental right in a landmark decision 45 years ago [*Serrano v. Priest* (1971) 5 Cal.3d 584], should now decline to address the substantive meaning of that right."; and

WHEREAS, in order to prepare our students for participation in a democratic society and an increasingly competitive, technology-driven global economy, California must fund schools at a level sufficient to support student success; and

WHEREAS, despite its vast wealth, California has consistently underfunded public education while widening its scope, adding new requirements and raising standards without providing appropriate resources to prepare all students for college, career and civic life; and

WHEREAS, if California is to close opportunity and achievement gaps and create a public school system that offers consistently high levels of education, the State must provide schools with the resources to meet the needs of their specific populations;

WHEREAS, Whereas quality education is essential for economic growth, developing a knowledgeable electorate, creating tolerance and understanding among citizen which all represent the true value of a strong public education system for California.

NOW, THEREFORE BE IT RESOLVED, that the governing board of the Hayward Unified School District urges the State Legislature to fund California public schools at the national average or higher by the year 2020, and at a level that is equal to or above the average of the top 10 states nationally by 2025 and to maintain, at a minimum, this level of funding until otherwise decreed.

ADOPTED by the following called vote this: **March 27, 2019**

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California



HAYWARD UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 1819-25

EXPENDITURE REDUCTION FOR SUPPLEMENTAL CERTIFICATION

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:

“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”;

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:

“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”;

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years;

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund;

WHEREAS, the Alameda County Office of Education informed the Board at the May 23, 2018 Board Meeting that a Board resolution formally acknowledging the Board’s commitment to fiscal health would be required with the submission of the 2018-19 LCAP and Budget;

WHEREAS, the District anticipates a similar requirement with the submission of the 2019-20 LCAP and Budget due to membership changes of the Board and continued financial oversight concerns expressed by the Alameda County Office of Education;

WHEREAS, the 2018-19 First Interim Financial Report approved by the Board on December 12, 2018, projected a necessary reduction of \$3.1 million for the 2019-20 Fiscal Year and an additional \$6.0 million for the 2020-21 Fiscal Year;

WHEREAS, the 2018-19 Second Interim Financial Report approved by the Board on March 13, 2019, contained no necessary reduction for the 2019-20 Fiscal Year, but projected a necessary reduction of \$5.2 million would be needed for the 2020-21 Fiscal Year;

WHEREAS, the 2019-20 Proposed Budget is under development, planned to be brought to the Board at the June 5, 2019 Board Meeting, and a key factor to the District's 2019-20 Proposed Budget will be the release of the Governor's May Revise by May 10, 2019;

WHEREAS, the 2019-20 Proposed Budget for Hayward Unified School District will need to maintain a minimum 3% for 2019-20 and may project a necessary reduction of ongoing expenditures to meet the minimum reserve level for 2020-21;

NOW, THEREFORE, BE IT RESOLVED that in accordance with Board Policy 3460, the Board commits to take action, or set of actions, required during the 2019-20 fiscal year for the school district to meet the State minimum reserve for economic uncertainty in 2020-21.

PASSED AND ADOPTED by the Governing Board of the Hayward Unified School District on this 27th day of March 2019, by the following vote:

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California



Dr. Matt Wayne, Superintendent
24411 Amador Street, Hayward, CA 94544 T 510.784.2600

BOARD OF EDUCATION RESOLUTION 1819-35
Findings and Determinations by Board of Education
Regarding Use of Redevelopment Agency Pass-Through Payments
Received Pursuant to AB 1290

WHEREAS, former redevelopment agencies (“RDAs”) were dissolved on February 1, 2012 pursuant to the provisions of ABX1 26 (“RDA Dissolution Law”) and replaced by corresponding successor agencies (“Successor Agencies”) charged with the wind-down of former RDA activities; and

WHEREAS, notwithstanding the dissolution of RDAs, the RDA Dissolution Law requires that pass-through payments (“RDA Pass-Throughs”) from redevelopment project areas (“Projects”) of the former RDAs continue to be paid to affected taxing entities (“ATEs”) by the County Auditor-Controller (“A-C”) on behalf of the Successor Agencies; and

WHEREAS, Hayward Unified School District (“District”) is an ATE which is entitled to receive RDA Pass-Throughs for six Projects within the District from the Alameda County A-C on behalf of two Successor Agencies; and

WHEREAS, former RDAs of the City of Hayward and the County of Alameda previously adopted or amended redevelopment plans for five of the six Projects within the District in a manner that requires subsequent statutory RDA Pass-Throughs to the District per AB 1290 (“AB 1290 Pass-Throughs”) pursuant to Health and Safety Code (“HSC”) Sections 33607.5 and/or 33607.7; and

WHEREAS, the five Projects for which the District is entitled to receive AB 1290 Pass-Throughs includes all four Projects of the former Hayward RDA and one of two Projects of the former County RDA; and

WHEREAS, pursuant to HSC Section 33607.5(a)(4)(A), 56.7 percent (“Facilities Share”) of AB 1290 Pass-Throughs to the District “shall be available to be used for educational facilities,” and 43.3 percent (“Taxes Share”) “shall be considered to be property taxes”; and

WHEREAS, pursuant to Education Code (“EC”) Section 42238(h)(6), the District is not required to report as property taxes for offset against State Aid any amount of RDA Pass-Throughs “received pursuant to Section 33401 or 33676. . . or paragraph (4) of subdivision (a) of Section 33607.5, or Section 33607.7 of the Health and Safety Code . . . that is used for land acquisition, facility construction, reconstruction, remodeling, maintenance, or deferred maintenance [or that is] allocated exclusively for educational facilities”; and

WHEREAS, the District is advised that (i) the cost of “educational facilities” includes the following capital project or facilities costs: site acquisition; hard costs of new construction, reconstruction, modernization, or deferred maintenance; soft costs (including facilities planning, design and engineering, consultant, legal, and related advocacy costs); costs of fixtures, furnishings, and equipment; related debt service, lease, or lease purchase payments; and/or costs funded from the ongoing and major maintenance account (“OMMA”) and/or restricted routine maintenance account (“RRMA”); and

WHEREAS, pursuant to HSC Section 33607.5(a)(5) “local education agencies that use [the Facilities Share of AB 1290 Pass-Throughs] received pursuant to this section for school facilities shall spend these funds at schools that are: (A) within the Project area, (B) attended by students from the Project area, (C) attended by students generated by projects that are assisted directly by the redevelopment agency, **or (D) determined by the governing board of a local education agency to be of benefit to the Project area**” (*emphasis added*); and

WHEREAS, for school facilities the geographic usage restrictions in HSC Section 33607.5(a)(5) constitute alternative requirements, including (D) in the previous recital, i.e., determination by the governing board of benefit to the Project, even in the absence of compliance with (A), (B), or (C) in the previous recital; and

WHEREAS, the District is advised that the geographic usage restrictions in HSC Section 33607.5(a)(5) do not apply to non-AB 1290 Pass-Throughs, including statutory inflationary Pass-Throughs (“2 Percent Pass-Throughs”) per HSC 33676 which the District is also entitled to receive for one Project of the former Hayward RDA and for the second Project of the former County RDA (both of which no geographic usage restrictions); and

WHEREAS, the District’s existing facilities (“Existing District Sites”) serve students and residents who live, work, or live and work, throughout the District, including in the five Projects of the above two Successor Agencies; and

WHEREAS, in the future the District may, lease, acquire, and/or construct additional educational facilities (“Future District Sites”), which will be attended by at least some students and residents who live, work, or live and work throughout the District, including in the five Projects of the above two Successor Agencies; and

WHEREAS, existing District Sites, plus any Future District Sites, are part of an integrated District master plan for school district facilities and attendance and/or improvements at Existing District Sites or Future District Sites will impact, directly or indirectly, all students, city residents, including some of those in the five Projects of the above two Successor Agencies, and the need for improvements at all Existing District Sites or Future District Sites; and

WHEREAS, the District is advised that geographic usage restrictions in HSC Section 33607.5(a)(5) may only apply to educational facilities that are school facilities attended by students, and may not apply to educational facilities that are not attended by students; and

WHEREAS, the District currently operates 22 elementary schools, five middle schools, three comprehensive high schools, and one continuation high school which are attended by students, as well as educational facilities not attended by students; and

WHEREAS, the District wishes to comply with the geographic usage restrictions in HSC Section 33607.5(a)(5) with respect to all AB 1290 Pass-Throughs to the District and all the educational facilities of the District;

THEREFORE, BE IT RESOLVED:

SECTION 1. Recitals. The above recitals are true and correct.

SECTION 2. AB 1290 Pass-Throughs Are of Benefit to All Projects. The Facilities Share of AB 1290 Pass-Throughs which the District has been entitled to receive in the past, is currently entitled to receive, or may be entitled to receive in the future, from five Projects of the above two Successor Agencies, which are used to pay the cost of educational facilities as set forth above are hereby determined to be of benefit to all five AB 1290 Projects of both Successor Agencies, consistent with the requirements of HSC Section 33607.5(a)(5).

SECTION 3. Use of Pass-Throughs: The Facilities Share of AB 1290 Pass-Throughs which the District has been entitled to receive in the past, is currently entitled to receive, or may be entitled to receive in the future, from five Projects of the above two Successor Agencies may be used to pay for the cost of educational facilities at Existing District Sites or Future District Sites located anywhere within the District, whether or not attended by students, consistent with the requirements of EC Section 42238(h)(6), as well as EC Sections 42238.02(j)(6), and 42238.03(c)(6).

SECTION 4. Ratification. The above findings and determination are intended to ratify all prior decisions by the District regarding use of AB 1290 Pass-Throughs as being in compliance with this Resolution, as well as govern all current and future decisions regarding use of AB 1290 Pass-Throughs.

SECTION 5. Effective Date. This Resolution shall be effective as of the date of its adoption.

ADOPTED by the following called vote this: **May 22, 2019**

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

Agenda Item: H.4.c

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Board Meeting Date: 10/23/19

Consent: No

BOARD OF EDUCATION RESOLUTION 1920-13 SCHOOLS AND COMMUNITIES FIRST

WHEREAS, since the passage of Proposition 13 in 1978, school funding in California has experienced severe limitations in what was once the main source of funding for schools, the property tax;

WHEREAS, while the intent of Proposition 13 is to help homeowners, a loophole in the system permits major commercial and industrial properties to avoid regular reassessment, providing a windfall to commercial property owners at the expense of vital school funding;

WHEREAS, the share of the property tax burden has shifted away from commercial property and toward residential property throughout the state and in virtually every county;

WHEREAS, per-pupil support, which relies on state funding, has declined from the top 10 in the nation to the bottom quarter;

WHEREAS, school funding in California is \$2,400 per pupil less than the national average and \$10,000 below the top-funded states, while California's cost of living is among the highest in the nation;

WHEREAS, staffing ratios for teachers, guidance counselors, librarians, and administrators in California rank at the bottom in the nation;

WHEREAS, public schools in California face challenges in providing an equitable and fair education for a student population with vast differences in language, income, parental education level, and other social, educational, and economic factors;

WHEREAS, research has proven that investments in high needs students raises achievement levels, lowers poverty, and increases the productivity of the workforce;

WHEREAS, estimates by academic researchers at the University of Southern California (USC) have identified that reassessing commercial property will raise \$11 billion in property tax revenue every year for local schools, cities and counties;

WHEREAS, USC has identified that nearly 80 percent of the revenue will come from just 8 percent of large properties;

WHEREAS, USC research shows that a majority of commercial property owners already are assessed at close to market value, making the current system inequitable among businesses, benefitting a relatively small number of properties owned by the largest corporations and wealthy owners who have held land for a long period of time;

Made in Hayward

WHEREAS, the current failure to close the commercial property loophole has led to poor land use and inflated land values, particularly limiting the ability to provide adequate high-density housing and land use;

WHEREAS, the Schools and Local Communities Funding Act is on the November 2020 ballot;

WHEREAS, the measure provides about \$5.3 billion annually for K-14 schools;

WHEREAS, the measure will provide funding to all school districts, over and above Proposition 98 funding, and following the local control funding formula to all students in need in all districts;

WHEREAS, the Schools and Local Communities Funding Act will also provide billions in funding yearly for cities, counties, and special districts in locally controlled revenues for affordable housing, parks, libraries, emergency responders, health and human services, libraries, and public infrastructure;

WHEREAS, the Schools and Local Communities Funding Act will improve land use, provide a direct tax break to small businesses, and level the playing field between neighboring commercial property owners; now,

Therefore, be it Resolved, that the Hayward Unified School District endorses the Schools and Communities First Funding Act for a ballot measure in November 2020.

PASSED AND ADOPTED by the Governing Board of the Hayward Unified School District on this 23rd day of October, 2019 by the following vote:

By approval of this resolution, I hereby certify that the signature(s) appearing above are true and were affixed in my presence.

Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

Agenda Item: F.4.a

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Board Meeting Date: 02/12/20

Consent: No

BOARD OF EDUCATION RESOLUTION 1920-22

Proposition 13: Public Preschool, K-12, and College Health and Safety Bond Act of 2020 Assembly Bill 48 (O'Donnell, Glazer)

WHEREAS, all students deserve safe, welcoming, and stimulating learning environments that support personal well-being and academic success; and

WHEREAS, school bond funds help schools provide safe facilities that offer the learning opportunities required for a high-quality 21st-century education; and

WHEREAS, normal wear and tear and new technologies have rendered a substantial number of California's classrooms insufficient to meet the 21st-century educational needs of students and provide environmental efficiencies; and

WHEREAS, Proposition 13, the **Public Preschool, K-12, and College Health and Safety Bond Act of 2020** provides resources for the renovation and upgrade of existing classrooms, for campuses that increase student and staff safety, for classrooms and laboratories that enhance teaching and learning, for the construction and expansion of schools to accommodate growth, and for career technical education facilities to improve job and career training; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide state matching funds that are prioritized for schools with pressing health and safety concerns; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide career technical education facilities for job training to meet the workforce needs of California's employers and help ensure successful futures for our state's students; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will help ensure clean drinking water for our students through testing and remediation of lead levels in water at school sites; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide disaster assistance in times of critical need; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide additional funding for energy efficiency, earthquake safety, removal of hazardous materials, and more; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide a fair and equitable distribution of funds to schools where they are most needed and provide specific assistance to small school districts throughout the state; and

WHEREAS, the State of California has committed funds from all previous bond measures and is currently facing an increasing backlog of unfunded needs; and

WHEREAS, the Hayward Unified School District has over \$1 billion dollars \$1,000,000,000.00 in facility needs which may be partially funded by state bonds; and

WHEREAS, the Proposition 13 Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will appear on the March 3, 2020 ballot and become operative only if approved by voters; and

WHEREAS, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020 will provide \$15 billion for facilities at the state's preschools, K-12 schools, community colleges, and four-year colleges and universities; and

WHEREAS, 13,000 jobs are created for each \$1 billion in school facility infrastructure investment;¹ and

WHEREAS, Proposition 98 and the Local Control Funding Formula, which provide general fund operational revenues for schools, do not provide dedicated facilities funding; and

WHEREAS, quality 21st-century school facilities designed to meet student need enhance academic achievement and further the state's scholastic and economic goals; and

WHEREAS, investments in modern school facilities are investments in our youth, our communities, our economy, and our shared future; and

WHEREAS, the California School Boards Association and a large public-private coalition supports the Public Preschool, K-12, and College Health and Safety Bond Act of 2020;

NOW, THEREFORE BE IT RESOLVED that the Hayward Unified School District supports Proposition 13, the Public Preschool, K-12, and College Health and Safety Bond Act of 2020, on the March 3, 2020 statewide ballot.

ADOPTED by the following called vote this: **February 12, 2020**

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California

¹ "Accelerating Job Creation in California Through Infrastructure Investment," Bay Area Council Economic Institute, 2012



HAYWARD UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 1920-25

BOARD COMMITMENT TO EXPENDITURE REDUCTION SUPPLEMENTAL CERTIFICATION

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:

“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”;

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:

“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district’s fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”;

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years;

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund;

WHEREAS, the Alameda County Office of Education informed the Board on January 31, 2020 that a Board resolution formally acknowledging the Board’s commitment to maintaining the fiscal solvency of the District would be required with the submission of the 2019-20 2nd Interim Budget Report;

WHEREAS, at the January 22, 2020 Board Meeting up to \$14.25M in projected necessary reductions were reflected to meet the minimum 3% reserve requirement and this projected was reduced to \$10M in projected necessary reductions due to updates from the Governor’s Budget Proposal and Budget Guidelines from the February 12, 2020 Budget Workshop;

WHEREAS, the 2020-21 Proposed Budget is under development, planned to be brought to the Board at the June 10, 2020 Board Meeting for a Public Hearing on the LCAP and Budget, and a key factor to the District's 2020-21 Proposed Budget will be the release of the Governor's May Revise by May 10, 2020;

WHEREAS, prior to May 10, 2020, the Board will need to take several preliminary actions to meet staffing timelines from the State and adjustments can be made to during the Budget development process prior to Board action at the June 24, 2020 Board Meeting;

NOW, THEREFORE, BE IT RESOLVED that in accordance with Board Policy 3460, the Board commits to take action, or set of actions, required during the 2019-20 fiscal year for the school district to meet the State minimum reserve for economic uncertainty in 2020-21.

PASSED AND ADOPTED by the Governing Board of the Hayward Unified School District on this 11th day of March 2020, by the following vote:

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

Agenda Item: H.3.h.

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Board Meeting Date: 06/24/20

Consent: No

**BOARD OF EDUCATION RESOLUTION 2021-08
BOARD COMMITMENT TO EXPENDITURE REDUCTION
SUPPLEMENTAL CERTIFICATION**

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:

“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”; and

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:

“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district’s fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”; and

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years; and

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund; and

WHEREAS, the Alameda County Office of Education informed the Board on January 31, 2020 that a Board resolution formally acknowledging the Board’s commitment to maintaining the fiscal solvency of the District would be required with the submission of the 2019-20 2nd Interim Budget Report; and

WHEREAS, at the January 22, 2020 Board Meeting up to \$14.25M in projected necessary reductions were reflected to meet the minimum 3% reserve requirement and this was reduced to \$10M in projected necessary reductions due to updates from the Governor’s Budget Proposal and Budget Guidelines from the February 12, 2020 Budget Workshop; and

WHEREAS, the Board adopted Resolution 1920-25 at the March 11, 2020 Board Meeting to make the projected necessary reductions of up to \$10M discussed; and

WHEREAS, soon after school facilities across the State closed due to the COVID-19 pandemic and now a health crisis has led to a financial crisis; and

WHEREAS, the Governor’s May Revise reflected this health and financial crisis by making proposals to address the projected State budget shortfall of \$54.3B and one of the proposals was an over 10% reduction to education funding for 2020-21; and



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

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Page: 2 of 2

Board Meeting Date: 06/24/20

Consent: No

WHEREAS, the Governor's May Revise would require the District to make an additional \$12.5M in reductions, beyond the actions already taken by the Board, to meet the minimum budget reserve requirements; and

WHEREAS, the State Assembly and State Senate rejected the Governor's May Revise and approved a budget for the Governor's review that protects funding for education at a time where large investments in education are needed to help with the economic recovery; and

WHEREAS, the State moved the deadline to file taxes from April 15 to July 15, therefore they do not have a clear picture of their own financial status and project the need for a Revised Budget by August 15, and

WHEREAS, with this level of uncertainty at this late stage in the budgeting process, the Alameda County Office of Education is requiring school districts that need to make expenditure reductions to meet the State minimum reserve for economic uncertainty in 2020-21 do so by September 15, 2020 when the ACOE has to make a determination on whether to Approve, Conditionally Approve, or Disapprove the District's budget;

NOW, THEREFORE, BE IT RESOLVED THAT:

1. In accordance with Board Policy 3460, based on the outcome of the State Budget for 2020-21, the Board commits to take action, or set of actions deemed necessary by September 15, 2020 for the school district to meet the State minimum reserve for economic uncertainty in 2020-21.

PASSED AND ADOPTED by the following called vote this 24th day of June 2020:

Ayes: 5

Nays: 0

Absent: 0

Abstain: 0

A handwritten signature in blue ink, appearing to read 'R. Carlson', is written over a horizontal line.

Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California



HAYWARD UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 2021-27

BOARD COMMITMENT TO EXPENDITURE REDUCTION SUPPLEMENTAL CERTIFICATION

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:

“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”;

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:

“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”;

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years;

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund;

WHEREAS, at the December 14, 2020 Board Meeting, the Board approved the First Interim Budget reflecting a deficit of nearly \$10M with a projected necessary reduction of \$4.75M for 2021-22 to meet the required minimum reserve for economic uncertainty;

WHEREAS, since December 14, 2020, the Federal Government signed additional COVID stimulus funding allocating new Elementary and Secondary

School Emergency Relief (ESSER) funds to school districts and on January 8, 2021, the Governor of California released his proposed budget for 2021-22 which allocates additional funding to school districts;

WHEREAS, despite the proposed additional funding, the Alameda County Office of Education informed the Board on January 15, 2021 that it concurs with the District's Qualified Certification and that a Board resolution formally acknowledging the Board's commitment to maintaining the fiscal solvency of the District would be required within 30 days;

WHEREAS, the 2021-22 Proposed Budget is under development, planned to be brought to the Board at the June 9, 2021 Board Meeting for a Public Hearing on the LCAP and Budget, and a key factor to the District's 2021-22 Proposed Budget will be the release of the Governor's May Revise by May 10, 2021;

WHEREAS, prior to May 10, 2021, the Board may need to take several preliminary actions to meet staffing timelines from the State and adjustments can be made to during the Budget development process prior to Board action at the June 23, 2021 Board Meeting;

NOW, THEREFORE, BE IT RESOLVED that in accordance with Board Policy 3460, the Board commits to take action, or set of actions, required during the 2020-21 fiscal year for the school district to meet the State minimum reserve for economic uncertainty in 2021-22.

PASSED AND ADOPTED by the Governing Board of the Hayward Unified School District on this 10th day of February 2021, by the following vote:

AYES: _____4_____

NOES: _____0_____

ABSTENTIONS: _____0_____

ABSENT: _____1_____

Signature
Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

BOARD OF EDUCATION RESOLUTION 2122-03 FACILITY-USE FEES

WHEREAS, Education Code 38130, commonly known as the “Civic Center Act”, recognizes that there is a civic center at each and every public school facility and grounds within the state; and

WHEREAS, the district has established practices and procedures to encourage use of its facilities for public consumption without impacting the educational program; and

WHEREAS, the Civic Center Act outlines the allowable usage, types of agencies that have access to rent facilities and their respective fee rate (direct costs or fair rental value) based on their intended activity, and the fee rates being calculated to cover the applicable share of costs associated with the usage, inclusive of the maintenance, repair, restoration, and refurbishment of the facility; and

WHEREAS, the current facility-use fee structure and rates were last updated in 2012 and many new facilities and facility improvements have occurred since then which require facility-use rates to be updated to cover the proportional usage cost of maintaining those facilities going forward; and

WHEREAS, the unintended cost of not adjusting rates on an annual basis is that resources intended for improving teaching and learning are instead used to cover the cost of school facility usage from outside groups, school facilities can lead to disrepair which prevent or discourage outside groups to utilize the school facilities, and/or without the adequate funding for preventative maintenance the cost of repair builds and can eventually require a large investment of funds through a local or statewide general obligation bond measure that impacts the entire community; and

WHEREAS, the impact of COVID-19 has required all facility usage of outside groups to be cancelled for health and safety reasons and prior to reopening facilities for outside usage again the facility-use fee structure will need to be updated; and

WHEREAS, the impact of COVID-19 has required all facility usage of outside groups to be cancelled for health and safety reasons and prior to reopening facilities for outside usage again the facility-use fee structure will need to be updated; and

NOW, THEREFORE BE IT RESOLVED, that the Board:

1. Approves the proposed rate schedule outlined in Exhibit A beginning with the July 1, 2021 fiscal year;

2. Directs the Superintendent and/or designee to establish and update protocols and guidelines prior to reopening facilities for outside usage; and
3. Approves the use of the US Bureau of Labor Statistics Consumer Price Index for all urban consumers for the San Francisco Bay Area calculated annually every April as the annual rate to adjust fees to cover the ongoing cost of inflation.

PASSED AND ADOPTED by the following called vote this: **June 23, 2021.**

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California



Hayward Unified School District

Effective July 1, 2021

Access through: <https://www.facilitron.com/husd94544>

Type of Facility	Direct Costs - Hourly	Fair Rental Value - Hourly
Basketball Courts (Outdoor)	\$25.09	\$50.18
Blacktop / Basketball Courts	\$25.09	\$50.18
Classroom (Small)	\$5.91	\$11.83
Classroom Standard	\$7.23	\$14.47
Field (Baseball)	\$118.30	\$236.61
Field (Practice)	\$70.46	\$140.91
Field (Soccer)	\$80.96	\$161.92
Field (Softball)	\$55.10	\$110.21
Football Stadium (HHS, MEHS, and THS)	\$224.89	\$449.78
Gym	\$102.71	\$205.41
Kitchen	\$113.46	\$226.91
Library	\$32.37	\$64.74
MPR	\$49.18	\$98.36
Parking Lot	\$20.89	\$41.77
Parking Lot - Student	\$20.89	\$41.77
Quad	\$20.31	\$40.61
Snack Shack	\$6.39	\$12.77
Specialized Classroom	\$12.75	\$25.50
Tennis Courts (Per Court)	\$25.68	\$51.36
Applicable Facility Rental Staff Rates	Direct Costs - Hourly	Fair Rental Value - Hourly
Custodial Services (Minimum 2 hours)	\$55.81	\$111.63
Child Nutrition Services (Minimum 2 hours)	\$43.53	\$87.07

*A custodian is required for every 150 participants.

*The custodial rate is double on holidays, 3-day holiday weekends and past 12:00 midnight.

There is a minimum 2-hours charge for custodial services. For locked outdoor facilities, custodial services are required. Custodial Fees may be waived on weekdays at the discretion of the principal.

*Use of the kitchens with appliances will require that a food service worker is present. There is a minimum 2-hours charge for food service workers.

*Rental fees will be billed in one-hour increments.

*Facility Fees are updated annually based on CPI-U for the San Francisco Bay Area.



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

**BOARD OF EDUCATION RESOLUTION 2122-04
TEMPORARY BORROWING BETWEEN FUNDS**

WHEREAS, the Board of Trustees of the Hayward Unified School District has determined that there may be insufficient cash to meet current obligations; and

WHEREAS, Education Code Section 42603 states: The governing board of any school district may direct that moneys held in any fund or account may be temporarily transferred to another fund or account of the district for payment of obligations. The transfer shall be accounted for as temporary borrowing between funds or accounts and shall not be available for appropriation or be considered income to the borrowing fund or account. Amounts transferred shall be repaid either in the same fiscal year, or in the following fiscal year if the transfer takes place within the final 120 calendar days of a fiscal year. Borrowing shall occur only when the fund or account receiving the money will earn sufficient income, during the current fiscal year, to repay the amount transferred. No more than 75 percent of the maximum of monies held in any fund or account during a current fiscal year may be transferred.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. In accordance with Education Code Section 42603, monies may be transferred between funds of the district and repaid in accordance with Education Code Section 42603 to cover cash deficits from July 1, 2021 through June 30, 2022.

PASSED AND ADOPTED by the following called vote this 23rd day of June 2021:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

Clerk of the Board of Education of
Hayward Unified School District of
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

**BOARD OF EDUCATION RESOLUTION 2122-06
THE EDUCATION PROTECTION ACCOUNT 2021-22**

WHEREAS, the voters of California approved Proposition 30 (2012) and Proposition 55 (2016), adding Article XIII, Section 36 to the California Constitution; and

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state general fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f); and

WHEREAS, the revenues school districts receive from the Education Protection Account are calculated through the Local Control Funding Formula (LCFF) and a corresponding reduction is made to the State's contribution towards LCFF; and

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within 10 days preceding the end of the fiscal year; and

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts; and

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government; and

WHEREAS, before June 30th of each year, the Assistant Superintendent of Business shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year; and

WHEREAS, a school district, county office of education, charter school and community college district shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction; and

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board that shall not be used for salaries or benefits for administrators or any other administrative cost; and

WHEREAS, the Assistant Superintendent of Business estimates the 2021-22 Education Account revenues to be \$28,404,134.00; and

WHEREAS, the Assistant Superintendent of Business, consistent with previous years, proposes to allocate the funds towards classroom teacher salaries and benefits (Function 1000) and school site custodian salaries and benefits (Function 8200); and

WHEREAS, each school district, county office of education, charter school and community college district shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent; and

WHEREAS, the annual independent financial and compliance audit required of school districts shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution; and

WHEREAS, expenses incurred by school districts, county offices of education, charter schools and community college districts, to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36; and

WHEREAS, a public hearing of the LCAP and 2021-22 Budget were held at the June 9, 2021 Board Meeting, which included a projected necessary reduction of \$10.5M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, the 2020-21 Estimated Actuals projects ending the year with a 3.33% unrestricted excess reserve percentage, or over \$12.0M, and this reserve beyond the minimum 3.0% is needed to cover a \$7.0M unrestricted deficit for 2021-22 to maintain key programs and services during this time of uncertainty and reduce the projected necessary reduction for 2022-23, thereby establishing a balanced budget in 2023-24; and

NOW, THEREFORE, BE IT RESOLVED THAT the monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of the Hayward Unified School District; and

In compliance with Article XIII, Section 36(e) of the California Constitution, the governing board of the Hayward Unified School District has determined to spend the

monies received from the Education Protection Act on classroom teacher salaries and benefits and school site custodian salaries and benefits for the 2021-22 fiscal year.

PASSED AND ADOPTED by the following called vote this: **June 23, 2021.**

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

**BOARD OF EDUCATION RESOLUTION 2122-07
COUNTY TREASURY FUND AMENDMENTS**

WHEREAS, in accordance with Education Code 41000 et al, the finances of the Hayward Unified School District are collected and disbursed by the Alameda County Treasury; and

WHEREAS, various specific accounts, or funds, were established, amended, or closed over the years based on the needs and activities of the district; and

WHEREAS, some funds currently open are no longer needed and may be closed due to inactivity, minimal account balances, and/or a change in preference by the district to account for its current finances; and

WHEREAS, any and all changes are allowed, needed, or recommended within the California School Accounting Manual (CSAM) and Generally Accepted Accounting Principles (GAAP); and

WHEREAS, any changes to funds will be audited annually by an external auditor approved by the the State Controller's Office; and

WHEREAS, the current fund amendments are listed below:

County Fund Number	District Fund Number	Fund Name	Amendment
New Fund	008	Associated Student Body Funds	Establish New Fund
58602	350	Hayward USD County School Facilities - Prop 1A	Remove "Prop 1A"
58100	400	Hayward USD Non-Cap Outlay SR - Technology	Rename "Hayward USD SR - Facilities"
58101	403	Hayward USD SR QZAB Prop 39	Close and move to Fund 58100 / 400
58080	140	Hayward USD Deferred Maintenance	Reopen Fund

NOW, THEREFORE BE IT RESOLVED, that the Board approves the changes noted above and hereby authorizes the District Superintendent and/or the Assistant Superintendent of Business to make the necessary filings, execute any necessary documents, and to take any other action necessary to implement this request.

PASSED AND ADOPTED by the following called vote this: **June 23, 2021.**

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

**BOARD OF EDUCATION RESOLUTION 2122-08
BOARD COMMITMENT TO EXPENDITURE REDUCTION
SUPPLEMENTAL CERTIFICATION**

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:

“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”; and

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:

“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”; and

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years; and

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund; and

WHEREAS, at the June 24, 2020 Board Meeting, the Board adopted the 2020-21 Budget reflecting a projected necessary reduction of \$15.0M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, at the December 14, 2020 Board Meeting, the Board approved the 2020-21 First Interim Budget with a Qualified Certification, reflecting a projected necessary reduction of \$20.0M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, the Alameda County Office of Education informed the Board on January 15, 2021 that it concurs with the District’s Qualified Certification and that a Board resolution formally acknowledging the Board’s commitment to maintaining the fiscal solvency of the District would be required within 30 days; and

WHEREAS, at the February 10, 2021 Board Meeting, the Board adopted Resolution 2021-27, Board Commitment to Expenditure Reduction Supplemental Certification to address the potential need for reductions for 2021-22; and

WHEREAS, at the March 10, 2021 Board Meeting, the Board approved the 2020-21 Second Interim Financial Report reflecting a projected necessary reduction of \$15.375M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, a public hearing of the LCAP and 2021-22 Budget were held at the June 9, 2021 Board Meeting, which included a projected necessary reduction of \$10.5M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, the 2020-21 Estimated Actuals projects ending the year with a 3.33% unrestricted excess reserve percentage, or over \$12.0M, and this reserve beyond the minimum 3.0% is needed to cover a \$7.0M unrestricted deficit for 2021-22 to maintain key programs and services during this time of uncertainty and reduce the projected necessary reduction for 2022-23, thereby establishing a balanced budget in 2023-24; and

WHEREAS, key updates to the projected necessary reduction of \$10.5M for 2022-23 will be updated by August 15, 2021 as part of the Revised Budget, by September 15, 2021 as part of the 2020-21 Unaudited Actuals, by December 15, 2021 as part of the 2021-22 First Interim Report, and by February 15, 2021 as part of the review of a detailed plan of action during the Board Budget Workshop; and

NOW, THEREFORE, BE IT RESOLVED that in accordance with Board Policy 3460, the Board commits to take action or set of actions by March 15, 2022 for the school district to meet the State minimum reserve for economic uncertainty in 2022-23.

PASSED AND ADOPTED by the following called vote this: **June 23, 2021.**

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

**BOARD OF EDUCATION RESOLUTION 2122-28
IMPLEMENTATION OF THE OPERATIONAL SUSTAINABILITY
STRATEGIC PLAN INITIATIVE BEGINNING IN 2022-23**

Whereas, Board Policy 0000: Vision, calls for the Governing Board to adopt a long-range vision that sets direction for the district which is focused on student learning and describes what the Board wants its schools to achieve; and

Whereas, the Board adopted its long-range vision, mission, philosophy, and priorities on June 24, 2019 through the 2019-2022 Strategic Plan and “A key purpose of creating this plan is to ensure that our community understands and agrees with the work we need to do to achieve our goal”; and

Whereas, the mission of the district as outlined in the 2019-2022 Strategic Plan is that “We draw from our community’s rich diversity in order to create an engaging and equitable educational environment, delivered in a safe and supportive environment.”; and

Whereas, to meet the mission of the district, a comprehensive plan is needed to:

- increase access to safe, modernized learning spaces for all students,
- expand access to preschool and dual language immersion programs,
- address staffing shortages and facility limitations to improve the educational experience,
- strategically invest limited resources to serve the most students, and
- within a balanced budget to create long-term continuity and stability for students, families, staff, and the community; and

Whereas, one of the strategic initiatives of the Strategic Plan is Operational Sustainability and its vision of success is that “The District will use resources, including facilities, efficiently and effectively to support our educational community.”; and

Whereas, Operational Sustainability called for the district to “Conduct a comprehensive analysis of facilities, capacity, programs (i.e. bilingual programs) versus enrollment trends to better serve our own educational community.”; and

Whereas, Board Policy 1000: Concepts and Roles states that, “The Governing Board desires to represent the community and provide leadership in addressing community issues related to education. In order to identify community concerns and enlist support for the schools, the Board shall establish effective two-way communication systems between schools and the community.”; and

Whereas, Board Policy 1220: Citizen Advisory Committee states that, “The Governing Board recognizes that citizen advisory committees enable the Board to better understand the interests and concerns of the community. As the need arises, the Board may establish citizen advisory committees to consider school problems, needs and issues. Advisory committees shall serve in a strictly advisory capacity and shall not act as policy-making bodies.”; and

Whereas, to assist with the Operational Sustainability comprehensive analysis, the Board approved on December 11, 2019, the assembling of a 30 member committee called the School Usage Design Team, composed of 50% staff and union representatives and 50% community, parents, and students to be this advisory committee; and

Whereas, the School Usage Design Team's scope under Phase I was to analyze demographic, enrollment, facility, and program data and establish criteria to determine the most efficient and effective use of our resources, and the criteria could lead to changes in policy, boundaries, programs, and school closure; and

Whereas, under Phase I the School Usage Design Team met a total of 10 times from January 30, 2020 through June 10, 2021, with a brief pause during the pandemic, and completed its work of establishing criteria and approving its report on August 19, 2021, that was ultimately presented to the Board on September 28, 2021; and

Whereas, the criteria established by the School Usage Design Team is noted below:

- 1) Student Safety,
- 2) Site Upgrades,
- 3) Student Success,
- 4) Technology Needs,
- 5) Signature Programs,
- 6) Repairs Needed, and
- 7) Special Education Classrooms; and

Whereas, the district would develop an initial set of recommendations informed by the work in Phase I and then reestablished the School Usage Design Team where the scope for Phase II would focus on: responding to the initial recommendations, help analyze the community feedback, review revised recommendations, and reach consensus as a School Usage Design Team on its position regarding the proposal that the district will bring forward to the Board; and

Whereas, the criteria established by the School Usage Design Team was one set of factors used by the district to establish a set of initial recommendations and additional factors are noted below:

- 1) Criteria established by the School Usage Design Team,
- 2) Student enrollment, student mobility, and population changes in the community,
- 3) Building utilization rates,
- 4) Geographic location of each property in relation to other schools,
- 5) Potential alternative uses of the property, and
- 6) Availability of receiving schools to offer students an improved experience; and

Whereas, the Board held an Operational Sustainability Workshop on July 28, 2021 where the Board reviewed the Operational Sustainability Strategic Initiative, Enrollment data, Student Exit data, Financial data, and Facilities data, then reaffirmed the December 11, 2019, Board direction to bring recommendations to the Board based on identified criteria for changes in boundaries, programs, and school closures, consolidations, or repurposing; and

Whereas, student enrollment has declined significantly (25% or over 6,000) over the past 20 years and demographic projections indicate further declines in the foreseeable future; and

Whereas, Board Policy 3100: Budget, states that, “The Governing Board recognizes its critical responsibility for adopting a sound budget for each fiscal year which is aligned with the district's vision, goals, and priorities, local control and accountability plan (LCAP), and other comprehensive plans. The district budget shall guide decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.”; and

Whereas, the Board adopted Resolution 2122-08: Board Commitment to Expenditure Reduction due to the 2021-22 Adopted Budget reflecting a projected necessary reduction of \$10.5M for 2022-23; and

Whereas, since the adoption of Resolution 2122-08, the district has further declined in enrollment and the projected necessary reduction for 2022-23 is now \$14.4M as reflected in the October 27, 2021, Budget Update Board item; and

Whereas, at the October 27, 2021 Board meeting, the Alameda County Office of Education commended the expenditure reductions and budget solutions the Board made previously to maintain fiscal solvency:

- \$4.0M in ongoing reductions for 2018/19 after the ACOE conditionally approved the district’s budget,
- \$5.2M in one-time and \$1.2M in ongoing savings for 2019/20,
- \$9.1M in ongoing reductions for 2020/21,

and emphasized further budget balancing solutions will be needed as a result of the enrollment declines to maintain local decision making and local governance; and

Whereas, Board Policy 7000: Concepts and Roles states that, “The Governing Board recognizes that one of its major responsibilities is to provide healthful, safe and adequate facilities that enhance the instructional program. The Board shall endeavor to make the provision of adequate school facilities a priority in the district. Because the schools serve as a focal point for the community, the Board shall also strive to ensure that district facilities fit harmoniously and attractively into their neighborhoods and have flexibility of design to meet future educational and community needs.”; and

Whereas, Board Policy 7110: Facilities Master Plan, states that, “The Governing Board recognizes the importance of long-range planning for school facilities in order to address changes in student enrollment and in the district's educational program needs.”; and

Whereas, the 2021 Facilities Master Plan outlines:

- \$905 million in facilities needs over the next ten years across the district,
- 27 of the 37 properties identified are over 60 years old,
- repairing these schools without upgrades averages \$10M per property; and

Whereas, at the September 28, 2021 Board Meeting, the district presented:

1. the Operational Sustainability Status Report, Part 1: Comprehensive Analysis

- of Facilities, Capacity, Programs versus Enrollment Trends to Better Serve Our Own Educational Community, documenting the work of the School Usage Design Team under Phase I,
- 2. the 2021 Facilities Master Plan Update, and
- 3. the work of the School Usage Design Team for Phase II and engagement process once the district releases an initial set of recommendations for Operational Sustainability; and

Whereas, the district released the set of initial recommendations for Operational Sustainability on October 1, 2021 and the district held school and community meetings from October 6 to November 3, town hall meetings occurred October 18, 19, 20, and 26, conducted a survey that closed on November 3, published a dedicated webpage and email address for the community to stay up to date and share feedback; and

Whereas, the district developed a revised set of recommendations that was released on November 5, held a town hall meeting to review the revised set of recommendations on November 9, and published a set of Board Recommendations for Operational Sustainability on November 12, 2021; and

Whereas, the the Board of Education is being presented with Recommendations for Operational Sustainability (collectively, the “Project”) that include:

1. Closure of Bowman Elementary at 520 Jefferson Street, Hayward, CA 94544 at the end of the 2021-22 school year,
2. Closure of Strobridge Elementary at 21400 Bedford Drive, Hayward, CA 94546 at the end of the 2021-22 school year,
3. Relocation of staff and preschool classes currently at the Student Information & Assessment Center at 27211 Tyrrell Avenue, Hayward, CA 94544 at the end of the 2021-22 school year to existing elementary schools,
4. Relocation of preschool classes currently at the Parent Resource HUB at 24823 Soto Road, Hayward, CA 94544 at the end of the 2021-22 school year to existing elementary schools,
5. Limit enrollment of students for the 2022-23 school year only to current students attending Glassbrook Elementary at 975 Schafer Road, Hayward, CA 94544, then subsequently closing Glassbrook Elementary after the 2022-23 school year,
6. Limit enrollment of students for the 2022-23 school year only to current students attending Anthony W. Ochoa Middle at 2121 Depot Road, Hayward, CA 94545, then subsequently closing Anthony W. Ochoa Middle after the 2022-23 school year,
7. School / Program Relocations with an implementation plan to the Board by June 2023:
 - a. Relocation of the Helen Turner Children’s Center to existing elementary schools and closure of the existing campus at 23640 Reed Way, Hayward, CA 94541 at the end of the 2023-24 school year,
 - b. Relocation of the Brenkwitz Continuation High School and the Hayward Adult School to the former Anthony W. Ochoa Middle campus at 2121 Depot Road, Hayward, CA 94545 and closure of the existing campus at 22100 Princeton Street, Hayward, CA 94541 at the end of the 2023-24 school year,

- c. Relocation of Faith Ringgold School of the Arts and Science and closure of the existing campus at 1570 Ward Street, Hayward, CA 94541 at the end of the 2023-24 school year,
- d. Relocation of Bret Harte Middle School and closure of the existing campus at 1047 E Street, Hayward, CA 94541 at the end of the 2023-24 school year; and

Whereas, the Project constitutes a project for purposes of the California Environmental Quality Act (Pub. Resources Code § 21000, et seq., (“CEQA”)); and

Whereas, Public Resources Code section 21080.18 provides that CEQA does “not apply to the closing of any public school in which kindergarten or any of grades 1 through 12 is maintained or the transfer of students from that public school to another school if the only physical changes involved are categorically exempt”; and

Whereas, the district has considered the effects of the Project and has determined that the Project will not have any significant effect on the environment; and

Whereas, as referenced in the Board item materials, no physical changes are anticipated to result from the Project, thus the statutory exemption contained in Public Resources Code section 21080.18 applies to the Project; and

Whereas, that the CEQA Guidelines (Cal. Code Regs. tit. 14, §§ 1500, et seq.) exempt from CEQA evaluation projects which consist of minor additions to existing schools within existing school grounds where the addition does not increase original student capacity by more than 25% of ten classrooms, whichever is less (CEQA Guidelines, § 15314). This change in capacity will not occur as a result of the Project, and therefore the Project is categorically exempt; and

Whereas, the only physical change is the location of students and staff, thus the Project is statutorily exempt from CEQA under Public Resources Code section 21080.18 and categorically exempt under State CEQA Guidelines section 15314; and

Whereas, the Project does not involve any of the following and so is eligible for a categorical exemption as described above under State CEQA Guidelines section 15300.2:

- (a) the cumulative impact of successive projects of the same type in the same place, which over time are significant;
- (b) an activity where there is a reasonable possibility that the activity will have a significant effect on the environment due to unusual circumstances;
- (c) a project which may result in damage to scenic resources, including but not limited to trees, historic buildings, rock outcroppings or similar resources, within a highway officially designated as a state scenic highway;
- (d) a hazardous waste site which is included on any list compiled pursuant to Section 65962.5 of the Government Code;
- (e) a project which may cause a substantial adverse change in the significance of a historical resource; and

Whereas, that the CEQA Guidelines also exempt from further CEQA review those activities that are covered by the general rule that CEQA applies only to projects which

have the potential for causing a significant effect on the environment. Where it can be seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment, the activity is not subject to CEQA (the “Common Sense Exemption”); and

Whereas, upon a determination that the Project is exempt from CEQA, the district is entitled to file a Notice of Exemption with the County Clerk pursuant to California Code of Regulations, Title 14, section 15062.

NOW, THEREFORE, IT IS RESOLVED BY THE BOARD OF EDUCATION OF THE HAYWARD UNIFIED SCHOOL DISTRICT, ALAMEDA COUNTY, CALIFORNIA, AS FOLLOWS:

Recitals. The District's Board of Education finds that the foregoing recitals are true and correct.

Operational Sustainability Recommendations. Based on all of the information and criteria considered, and in order for the district to help meet its mission to create an engaging and equitable educational environment, delivered in a safe and supportive environment, the Board hereby determines and directs the following (collectively, the "Project"):

PHASE I

1. Closure of Bowman Elementary at 520 Jefferson Street, Hayward, CA 94544 at the end of the 2021-22 school year,
2. Closure of Strobridge Elementary at 21400 Bedford Drive, Hayward, CA 94546 at the end of the 2021-22 school year,
3. Relocation of staff and preschool classes currently at the Student Information & Assessment Center at 27211 Tyrrell Avenue, Hayward, CA 94544 at the end of the 2021-22 school year to existing elementary schools,
4. Relocation of preschool classes currently at the Parent Resource HUB at 24823 Soto Road, Hayward, CA 94544 at the end of the 2021-22 school year to existing elementary schools,

PHASE II

The Board of Education tabled the following action pending stakeholder conversations that take a "solutions team" approach to develop consensus for the subsequent years:

5. Limit enrollment of students for the 2022-23 school year only to current students attending Glassbrook Elementary at 975 Schafer Road, Hayward, CA 94544, then subsequently closing Glassbrook Elementary after the 2022-23 school year,
6. Limit enrollment of students for the 2022-23 school year only to current students attending Anthony W. Ochoa Middle at 2121 Depot Road, Hayward, CA 94545, then subsequently closing Anthony W. Ochoa Middle after the 2022-23 school year,
7. School / Program Relocations with an implementation plan to the Board by June 2023:
 - a. Relocation of the Helen Turner Children's Center to existing elementary schools and closure of the existing campus at 23640 Reed Way, Hayward, CA 94541 at the end of the 2023-24 school year,
 - b. Relocation of the Brenkwitz Continuation High School and the Hayward Adult School to the former Anthony W. Ochoa Middle campus at 2121 Depot Road, Hayward, CA 94545 and closure of the existing campus at 22100 Princeton Street, Hayward, CA 94541 at the end of the 2023-24 school year,
 - c. Relocation of Faith Ringgold School of the Arts and Science and closure of the existing campus at 1570 Ward Street, Hayward, CA 94541 at the end of the 2023-24 school year,
 - d. Relocation of Bret Harte Middle School and closure of the existing

campus at 1047 E Street, Hayward, CA 94541 at the end of the 2023-24 school year.

CEQA Notice of Exemption. The Board hereby finds that the Project will not have a significant effect on the environment. The Project is hereby found to be exempt from the requirements of CEQA pursuant to Public Resources Code section 21080.18 and CEQA Guidelines section 15314, as set forth above. District staff are hereby authorized and directed to prepare and file a Notice of Exemption for the Project in accordance with CEQA and the State CEQA Guidelines, and the findings set forth in this Resolution.

Realignment of Attendance Areas. The Board hereby directs and authorizes the Superintendent to develop an implementation plan to ensure the smooth reassignment and transition of students to new schools as outlined in this Resolution. The Superintendent is authorized and directed to prepare and issue new school assignment letters to notify affected students and parents of this decision, their new neighborhood school assignment, to prepare new attendance boundary maps reflecting the closure decision, to notify staff, and take any other related action deemed necessary or appropriate to implement the Board's decision.

Establishment of a 7-11 Advisory Committee. The Board hereby directs staff to initiate the recruitment of an advisory committee pursuant to Education Code 17388 to advise the governing board in the development of districtwide policies and procedures governing the use or disposition of school buildings, space, or property that is not needed for school purposes.

Delegation of Authority. The Superintendent, Associate Superintendent, Assistant Superintendents, or any other designee thereof is hereby authorized and directed to do any and all things which they may deem necessary or advisable in order to consummate the transactions herein authorized and otherwise to carry out, give effect to and comply with the terms and intent of this Resolution.

Effective Date. This Resolution shall take effect from and after its date of adoption.

PASSED AND ADOPTED by the following called vote this: **November 17, 2021.**

Date

President of the Board of Trustees
Hayward Unified School District

VOTE: 5 - 0 - 0

ATTESTED TO:

Clerk of the Board of Trustees
Hayward Unified School District



Dr. Matt Wayne, Superintendent

24411 Amador Street, Hayward, CA 94544 T 510.784.2600

**BOARD OF EDUCATION RESOLUTION 2122-29
BOARD COMMITMENT TO EXPENDITURE REDUCTION
SUPPLEMENTAL CERTIFICATION**

WHEREAS, Board Policy 3460: Financial Reports and Accountability states:

“The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district’s financial condition, and continually evaluate whether the district’s budget and financial operations support the district’s goals for student achievement.”; and

WHEREAS, Board Policy 3460: Financial Reports and Accountability further states:

“If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district’s fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.”; and

WHEREAS, one factor the State and County Offices of Education use to assess fiscal distress is the school district’s ability to maintain a minimum reserve for economic uncertainties for the current and two subsequent fiscal years; and

WHEREAS, Hayward Unified School District is within the Average Daily Attendance range of 1,001 to 30,000, thereby requiring a minimum reserve for economic uncertainties of 3% of the combined General Fund; and

WHEREAS, at the June 24, 2020 Board Meeting, the Board adopted the 2020-21 Budget reflecting a projected necessary reduction of \$15.0M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, at the December 14, 2020 Board Meeting, the Board approved the 2020-21 First Interim Budget with a Qualified Certification, reflecting a projected necessary reduction of \$20.0M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, at the March 10, 2021 Board Meeting, the Board approved the 2020-21 Second Interim Financial Report reflecting a projected necessary reduction of \$15.375M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, a public hearing of the LCAP and 2021-22 Budget were held at the June 9, 2021 Board Meeting, which included a projected necessary reduction of \$10.5M for 2022-23 to meet the required minimum reserve for economic uncertainty; and

WHEREAS, the Board approved the allocation of \$32.975M in ESSER III funding through 2023-24 as part of the ESSER III plan and was provided a Budget Update on October 27, 2021 outlining the projected necessary reduction of \$14.4M was needed for 2022-23 as a result of a larger than anticipated decline in enrollment; and

WHEREAS, the Board amended, then approved, Resolution 2122-28 Implementation of the Operational Sustainability Strategic Initiative on November 17, 2021 resulting in general fund savings that can be factored into the 2021-22 1st Interim Financial Report; and

NOW, THEREFORE, BE IT RESOLVED that in accordance with Board Policy 3460, the Board:

- submits a Qualified certification for the 2021-22 1st Interim Financial Report due to the current projected inability to meet its obligations in the future;
- commits to take action or set of actions by March 15, 2022 for the school district to meet the State minimum reserve for economic uncertainty in 2022-23;
- designates authority to the Superintendent to amend the ESSER III Plan as a potential measure to meet the State minimum reserve for economic uncertainty in 2022-23 and to provide regular updates if this measure is necessary; and
- shall hold a Budget Workshop in February 2022 to provide direction on the 2022-23 Budget Development process after receiving information on what impacts of the 2022-23 Governor's Budget Proposal from January has on the finances of the district.

PASSED AND ADOPTED by the following called vote this: **December 14, 2021.**

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

Clerk, Board of Education
Hayward Unified School District
Alameda County, State of California

Acronyms

AB - Assembly Bill

ACA - Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)

ACR - Assembly Concurrent Resolution

ACSA - Association of California School Administrators

ADA - Average Daily Attendance

ADC - Actuarially Determined Contribution

ADR - Alternative Dispute Resolution

AEOTE - Association of Educational, Office, and Technical Employees

AFSCME - American Federation of State, County, and Municipal Employees

ALJ - Administrative Law Judges

AMO - Annual Measurable Objective

AMT - Alternative Minimum Tax

AP - Advanced Placement

API - Academic Performance Index

ARC - Annual Required Contribution

ASCC - Activity Supervisor Clearance Certificate

ASES - After School Education and Safety Program

ATSI - Additional Targeted Support and Improvement

AYP - Adequate Yearly Progress

BBA - Bipartisan Budget Act

BCLAD - Bilingual, Crosscultural, Language, and Academic Development

BCP - Budget Change Proposal

BIIG - Broadband Infrastructure Improvement Grant

BOG - Board of Governors

BSA - Budget Stabilization Account

BTSA - Beginning Teacher Support and Assessment

CAA - California Alternate Assessments

CAASPP - California Assessment of Student Performance and Progress

CALPADS - California Longitudinal Pupil Achievement Data System

CalPERS - California Public Employees' Retirement System

CalSTRS - California State Teachers' Retirement System

CalWORKs - California Work Opportunity and Responsibility to Kids

CAPA - California Alternate Performance Assessment

CARES - Coronavirus Aid, Relief, and Economic Security

CARS - Consolidated Application and Reporting System

CASBO - California Association of School Business Officials

CASEMIS - California Special Education Management Information System

CASH - Coalition for Adequate School Housing

CBEDS - California Basic Educational Data System

CCC - California Community Colleges

CCEE - California Collaborative for Educational Excellence

CCR - California Code of Regulations (Title 5) or Coordinated Compliance Review

CCSESA - California County Superintendents Educational Services Association

CCSS - Common Core State Standards

CDC - Center for Disease Control

CDE - California Department of Education

CDPH - California Department of Public Health

CEA - Current Expense of Education

CEC - California Energy Commission

CEP - Community Eligibility Provision

CFR - Code of Federal Regulations

CFRA - California Family Rights Act

CFT - California Federation of Teachers

CHIP - Children's Health Insurance Program

CLAD - Crosscultural, Language, and Academic Development

CMIS - Compliance Monitoring, Interventions, and Sanctions

CNIPS - Child Nutrition Information Payment System

COE - County Office of Education

COLA - Cost-of-Living Adjustment

COP - Certificate of Participation

CPI - Consumer Price Index

CR - Continuing Resolution

CRF - Coronavirus Relief Fund

CRRSA - Coronavirus Response and Relief Supplemental Appropriations

CSAM - California School Accounting Manual

CSBA - California School Boards Association

CSEA - California School Employees Association

CSET - California Subject Examination for Teachers

CSFG - Charter School Facility Grant

CSFGP - Charter School Facility Grant Program

CSI - Comprehensive Support and Improvement

CSIS - California School Information Services (FCMAT Division)

CSP - COVID-19 Safety Plan

CSPP - California State Preschool Program

CSTP - California Standards for the Teaching Profession

CTA - California Teachers Association

CTC - Commission on Teacher Credentialing

CTE - Career Technical Education

CTEIG - Career Technical Education Incentive Grant

CTO - Compensatory Time Off

DAC - District Advisory Committee

DACA - Deferred Action for Childhood Arrivals

DAIT - District Assistance and Intervention Team

DGS - Department of General Services

DIR - Department of Industrial Relations

DIS - Designated Instruction and Services

DMP - Deferred Maintenance Program

DOF - Department of Finance

DOJ - Department of Justice

DOL - Department of Labor

DSA - Division of the State Architect

DSS - Department of Social Services

EAAP - Education Audit Appeals Panel

EC § - Education Code Section

ECAA - Energy Conservation Assistance Act

ECE - Early Childhood Education
ED - U.S. Department of Education
EDD - Employment Development Department
EDGAR - Education Department General Administrative Regulation
EEOC - Equal Employment Opportunity Commission
EERA - Educational Employment Relations Act
EIT - Educational Informational Technology
EL - English Learner
ELA - English Language Arts
ELAC - English Language Advisory Committee
ELPAC - English Language Proficiency Assessment for California
EO - Executive Order
EPA - Education Protection Account
ERAF - Education Revenue Augmentation Fund
ERP - Economic Recovery Payment or Emergency Repair Program
ERT - Economic Recovery Target
ESEA - Elementary and Secondary Education Act
ESL - English as a Second Language
ESSA - Every Student Succeeds Act
ESSER - Elementary and Secondary School Emergency Relief
ESY - Extended School Year
FAFSA - Free Application for Federal Student Aid
FAPE - Free Appropriate Public Education
FCMAT - Fiscal Crisis & Management Assistance Team
FDPIR - Food Distribution Program on Indian Reservations
FEMA - Federal Emergency Management Agency
FERPA - Family Educational Rights and Privacy Act
FFCRA - Families First Coronavirus Response Act
FFY - Federal Fiscal Year
FLSA - Fair Labor Standards Act
FMLA - Family and Medical Leave Act
FMOT - Facilities, Maintenance, Operations, and Transportation

FPM - Federal Program Monitoring

FRPM - Free or Reduced-Price Meals

FTE - Full-Time Equivalent

GAAP - Generally Accepted Accounting Principles

GASB - Governmental Accounting Standards Board

GATE - Gifted and Talented Education

GDP - Gross Domestic Product

GEER - Governor's Emergency Education Relief

GF - General Fund

GSA - Grade Span Adjustment

GO - General Obligation (Bond)

HEA – Hayward Education Association

HEER - Higher Education Emergency Relief

HEROES - Health and Economic Recovery Omnibus Emergency Solutions Act

HOUSSE - High Objective Uniform State Standard of Evaluation

HRA - Health Reimbursement Arrangement

HSA - Health Savings Account

IDEA - Individuals with Disabilities Education Act

IEP - Individualized Education Program

IHSS - In-Home Support Services

II/USP - Immediate Intervention/Underperforming Schools Program

IMFRP - Instructional Materials Funding Realignment Program

IRCA - Immigration Reform and Control Act

ISP - Identified Student Percentage

JLBC - Joint Legislative Budget Committee

JPA - Joint Powers Agreement or Joint Powers Authority

LAIF - Local Agency Investment Fund

LAO - Legislative Analyst's Office

LCAP - Local Control and Accountability Plan

LCFF - Local Control Funding Formula

LCI - Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)

LEA - Local Educational Agency
LEP - Limited English Proficient
LLM - Learning Loss Mitigation
LPP - Lease Purchase Program
LRE - Least Restrictive Environment
MAA - Medi-Cal Administrative Activities
MBG - Mandate Block Grant
MEP - Migrant Education Program
MOE - Maintenance of Effort
MOU - Memorandum of Understanding
MPP - Minimum Proportionality Percentage
MSA - Minimum State Aid
MTSS - Multi-Tiered Systems of Support
MYP - Multiyear Projection
NAEP - National Assessment of Educational Progress
NCES - National Center for Education Statistics
NCLB - No Child Left Behind
NPLA - New Parent Leave Act
NPRM - Notice of Proposed Rulemaking
NPS/A - Nonpublic School/Agency
NSLP - National School Lunch Program
NSS - Necessary Small School or Necessary Small SELPA
OAH - Office of Administrative Hearings
OAL - Office of Administrative Law
OMB - Office of Management and Budget
OPEB - Other Postemployment Benefits
OPSC - Office of Public School Construction
P-1 - First Principal (Apportionment)
P-2 - Second Principal (Apportionment)
PAR - Peer Assistance and Review
PARS - Public Agency Retirement Services
PCA - Project Cost Account

PCRAF - Program Cost Report Schedule of Allocation Factors

PDL - Pregnancy Disability Leave

PEPRA - Public Employees' Pension Reform Act

PERB - Public Employment Relations Board

PFL - Paid Family Leave

PI - Program Improvement

PIT - Personal Income Tax

PKS - Particular Kinds of Services

PL - Public Law (federal law)

PL 81-874 - Public Law 81-874 (Federal Impact Aid)

PMIA - Pooled Money Investment Account

PMIB - Pooled Money Investment Board

PPACA - Patient Protection and Affordable Care Act

PPE - Personal Protective Equipment

PPIC - Public Policy Institute of California

PRSP - Pension Rate Stabilization Plan

PSAA - Public Schools Accountability Act

PSSSA - Public School System Stabilization Account

PTA - Parent Teachers Association

QEIA - Quality Education Investment Act

QRIS - Quality Rating and Improvement Systems

RDA - Redevelopment Agency

REU - Reserve for Economic Uncertainties

RFA - Request for Application

RIF - Reduction in Force

RMR - Regional Market Rate

ROC/P - Regional Occupational Center/Program

RRMA - Routine Restricted Maintenance Account

RROP - Regular Rate of Pay

RS/PS - Regional Services/Program Specialist

RSP - Resource Specialist Program

RTI - Response to Intervention

SC - Supplemental and Concentration Grant

SAB - State Allocation Board

SACS - Standardized Account Code Structure

SAIT - School Assistance and Intervention Team

SALT - State and Local Taxes

SARB - School Attendance Review Board (County office level)

SART - School Attendance Review Team (School site level)

SARC - School Accountability Report Card

SAT-9 - Stanford Achievement Test, Ninth Edition, Form T

SB - Senate Bill

SBAC - Smarter Balanced Assessment Consortium

SBE - State Board of Education

SBP - School Breakfast Program

SCA - Senate Constitutional Amendment

SCE - State Compensatory Education

SCFF - Student Centered Funding Formula

SCO - State Controller's Office

SCOTUS - Supreme Court of the United States

SCR - Senate Constitutional Resolution

SDC - Special Day Class

SEA - State Education Agency

SED - Severely Emotionally Disturbed

SEIU - Service Employees International Union

SELPA - Special Education Local Plan Area

SERAF - Supplemental Educational Revenue Augmentation Fund

SES - Supplemental Educational Services

SFA - School Food Authority

SFID - School Facility Improvement District

SFP - School Facility Program

SFSD - School Fiscal Services Division of CDE

SIG - School Improvement Grant

SMAA - School-Based Medi-Cal Administrative Activities

SNP - School Nutrition Program
SSPI - State Superintendent of Public Instruction
SPSA - Single Plan for Student Achievement
SRR - Standard Reimbursement Rate
SSC - School Services of California Inc.
SSI/SSP - Supplement Security Income/State Supplementary Payment
SST - Student Study Team; also Student Success Team
STAR - Standardized Testing and Reporting
STEM - Science, Technology, Engineering, and Mathematics
STR - Statewide Target Rate
STRI - State Tax Research Institute
SWD - Student with Disabilities
SWP - Schoolwide Program
TA - Technical Assistance
TANF - Temporary Assistance for Needy Families
TAS - Targeted Assistance School
TIIG - Targeted Instructional Improvement Grant
TK - Transitional Kindergarten
TRANS - Tax and Revenue Anticipation Notes
UCP - Uniform Complaint Procedure
UP - Unduplicated Pupil
UPP - Unduplicated Pupil Percentage
VBM - Vote-by-Mail

Complete SACS Financial Report

Subsequent pages contain the State's
Standardized Account Code Structure
(SACS) financial report.

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:

District
Place: Administration
Building

District
Place: Administration
Building

Date: June 03, 2022

Date: June 08, 2022

Time: 06:00 PM

Adoption
Date: June 22, 2022

Signed: _____

Clerk/Secretary of
the Governing
Board

(Original signature
required)

Contact person for additional information on the budget reports:

Name: Vickie Chang

Telephone: 510-784-2613

Title: Director of
Business Office

E-mail: _____

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?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		
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) • Classified? (Section S8B, Line 1) • 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? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		
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?		
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:	Vickie Chang
Title:	Director of Business Services
Telephone:	510-784-2613
E-mail:	

G = General Ledger Data; S =
Supplemental Data

			Data Supplied For:	
Form	Description	2021-22 Estimated Actuals	2022-23 Budget	
01	General Fund/County School Service Fund	GS	GS	
08	Student Activity Special Revenue Fund	G		
09	Charter Schools Special Revenue Fund			
10	Special Education Pass-Through Fund			
11	Adult Education Fund	G	G	
12	Child Development Fund	G	G	
13	Cafeteria Special Revenue Fund	G	G	
14	Deferred Maintenance Fund	G	G	
15	Pupil Transportation Equipment Fund			
17	Special Reserve Fund for Other Than Capital Outlay Projects			
18	School Bus Emissions Reduction Fund			
19	Foundation Special Revenue Fund			
20	Special Reserve Fund for Postemployment Benefits			
21	Building Fund	G	G	
25	Capital Facilities Fund	G	G	
30	State School Building Lease-Purchase Fund			
35	County School Facilities Fund	G	G	
40	Special Reserve Fund for Capital Outlay Projects	G	G	
49	Capital Project Fund for Blended Component Units			
51	Bond Interest and Redemption Fund	G	G	
52	Debt Service Fund for Blended Component Units			
53	Tax Override Fund			
56	Debt Service Fund			
57	Foundation Permanent Fund			
61	Cafeteria Enterprise Fund			
62	Charter Schools Enterprise Fund			
63	Other Enterprise Fund			
66	Warehouse Revolving Fund			
67	Self-Insurance Fund			
71	Retiree Benefit Fund			
73	Foundation Private-Purpose Trust Fund			
76	Warrant/Pass-Through Fund			
95	Student Body Fund			
A	Average Daily Attendance	S	S	
ASSET	Schedule of Capital Assets			
CASH	Cashflow Worksheet			

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

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 Sources8010-8099			210,935,938.00	1,680,992.00	212,616,930.00	219,679,331.00	1,680,992.00	221,360,323.00	4.1%
2) Federal Revenue8100-8299			224,962.00	52,424,123.03	52,649,085.03	165,000.00	29,445,994.00	29,610,994.00	-43.8%
3) Other State Revenue8300-8599			3,753,767.00	41,917,789.00	45,671,556.00	26,072,896.00	21,640,647.00	47,713,543.00	4.5%
4) Other Local Revenue8600-8799			3,191,489.00	20,620,147.00	23,811,636.00	3,456,365.00	21,590,104.00	25,046,469.00	5.2%
5) TOTAL, REVENUES			218,106,156.00	116,643,051.03	334,749,207.03	249,373,592.00	74,357,737.00	323,731,329.00	-3.3%
B. EXPENDITURES									
1) Certificated Salaries1000-1999			103,223,108.17	37,749,922.31	140,973,030.48	107,770,666.00	31,514,623.00	139,285,289.00	-1.2%
2) Classified Salaries2000-2999			25,373,841.01	29,125,977.69	54,499,818.70	27,295,689.00	28,177,999.00	55,473,688.00	1.8%
3) Employee Benefits3000-3999			31,746,190.49	36,994,010.47	68,740,200.96	35,992,786.00	31,506,313.00	67,499,099.00	-1.8%
4) Books and Supplies4000-4999			4,232,192.54	12,615,912.02	16,848,104.56	2,908,300.00	7,603,237.00	10,511,537.00	-37.6%
5) Services and Other Operating Expenditures5000-5999			11,136,439.89	28,508,230.18	39,644,670.07	10,880,846.00	18,062,028.00	28,942,874.00	-27.0%
6) Capital Outlay6000-6999			75,044.16	1,055,987.16	1,131,031.32	25,826.00	512,700.00	538,526.00	-52.4%
7) Other Outgo (excluding Transfers of Indirect Costs)7100-72997400-7499			3,882,543.00	52,659.00	3,935,202.00	3,695,196.00	52,659.00	3,747,855.00	-4.8%
8) Other Outgo - Transfers of Indirect Costs7300-7399			(2,143,650.84)	1,329,376.84	(814,274.00)	(1,608,195.00)	713,619.00	(894,576.00)	9.9%
9) TOTAL, EXPENDITURES			177,525,708.42	147,432,075.67	324,957,784.09	186,961,114.00	118,143,178.00	305,104,292.00	-6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,580,447.58	(30,789,024.64)	9,791,422.94	62,412,478.00	(43,785,441.00)	18,627,037.00	90.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In8900-8929			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out7600-7629			10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources8930-8979			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses7630-7699			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions8980-8999			(37,432,057.00)	37,432,057.00	0.00	(42,901,859.00)	42,901,859.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,442,057.00)	37,432,057.00	(10,000.00)	(42,901,859.00)	42,901,859.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,138,390.58	6,643,032.36	9,781,422.94	19,510,619.00	(883,582.00)	18,627,037.00	90.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited9791			20,187,316.00	9,011,357.00	29,198,673.00	23,325,706.58	16,504,836.36	39,830,542.94	36.4%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	850,447.00	850,447.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			20,187,316.00	9,861,804.00	30,049,120.00	23,325,706.58	16,504,836.36	39,830,542.94	32.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,187,316.00	9,861,804.00	30,049,120.00	23,325,706.58	16,504,836.36	39,830,542.94	32.6%
2) Ending Balance, June 30 (E + F1e)			23,325,706.58	16,504,836.36	39,830,542.94	42,836,325.58	15,621,254.36	58,457,579.94	46.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	3,044.93	0.00	3,044.93	3,045.00	0.00	3,045.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	16,504,836.36	16,504,836.36	0.00	15,621,254.36	15,621,254.36	-5.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	2,000,000.00	0.00	2,000,000.00	24,500,000.00	0.00	24,500,000.00	1,125.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,749,034.00	0.00	9,749,034.00	9,153,129.00	0.00	9,153,129.00	-6.1%
Unassigned/Unappropriated Amount		9790	11,473,627.65	0.00	11,473,627.65	9,080,151.58	0.00	9,080,151.58	-20.9%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	62,441,350.86	(35,809,184.33)	26,632,166.53				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	88,735.10	297,842.75	386,577.85				
c) in Revolving Cash Account		9130	100,000.00	0.00	100,000.00				
d) with Fiscal Agent/Trustee		9135	3,137.33	0.00	3,137.33				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	25,089.54	0.00	25,089.54				
3) Accounts Receivable		9200	51,742.21	34,683.69	86,425.90				
4) Due from Grantor Government		9290	(899,619.00)	4,479,663.57	3,580,044.57				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	3,044.93	0.00	3,044.93				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			61,813,480.97	(30,996,994.32)	30,816,486.65				
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	12,386,481.83	206,247.80	12,592,729.63				
2) Due to Grantor Governments		9590	910,898.00	192,214.00	1,103,112.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	(36,060.93)	0.00	(36,060.93)				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			13,261,318.90	398,461.80	13,659,780.70				
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)			48,552,162.07	(31,395,456.12)	17,156,705.95				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	110,966,192.00	0.00	110,966,192.00	122,693,845.00	0.00	122,693,845.00	10.6%
Education Protection Account State Aid - Current Year		8012	24,179,205.00	0.00	24,179,205.00	22,238,093.00	0.00	22,238,093.00	-8.0%
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	260,498.00	0.00	260,498.00	260,498.00	0.00	260,498.00	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	663,157.00	0.00	663,157.00	663,157.00	0.00	663,157.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	41,671,530.00	0.00	41,671,530.00	41,671,530.00	0.00	41,671,530.00	0.0%
Unsecured Roll Taxes		8042	3,167,259.00	0.00	3,167,259.00	3,167,259.00	0.00	3,167,259.00	0.0%
Prior Years' Taxes		8043	(133,561.00)	0.00	(133,561.00)	(133,561.00)	0.00	(133,561.00)	0.0%
Supplemental Taxes		8044	1,723,923.00	0.00	1,723,923.00	1,498,905.00	0.00	1,498,905.00	-13.1%

Description			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Revenue Augmentation Fund (ERAF)		8045	30,084,166.00	0.00	30,084,166.00	30,084,166.00	0.00	30,084,166.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,346,807.00	0.00	7,346,807.00	7,346,807.00	0.00	7,346,807.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			219,929,176.00	0.00	219,929,176.00	229,490,699.00	0.00	229,490,699.00	4.3%
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	(8,993,238.00)	0.00	(8,993,238.00)	(9,811,368.00)	0.00	(9,811,368.00)	9.1%
Property Taxes Transfers		8097	0.00	1,680,992.00	1,680,992.00	0.00	1,680,992.00	1,680,992.00	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			210,935,938.00	1,680,992.00	212,616,930.00	219,679,331.00	1,680,992.00	221,360,323.00	4.1%
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	4,148,374.00	4,148,374.00	0.00	4,032,324.00	4,032,324.00	-2.8%
Special Education Discretionary Grants		8182	0.00	568,869.00	568,869.00	0.00	552,033.00	552,033.00	-3.0%
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	4,167,503.00	4,167,503.00	0.00	2,086,253.00	2,086,253.00	-49.9%
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		6,097,716.03	6,097,716.03		5,784,894.00	5,784,894.00	-5.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,004,113.00	1,004,113.00		1,623,247.00	1,623,247.00	61.7%
Title III, Part A, Immigrant Student Program	4201	8290		65,921.00	65,921.00		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		575,974.00	575,974.00		798,844.00	798,844.00	38.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		7,257,303.00	7,257,303.00		7,120,386.00	7,120,386.00	-1.9%
Career and Technical Education	3500-3599	8290		166,725.00	166,725.00		185,844.00	185,844.00	11.5%
All Other Federal Revenue	All Other	8290	224,962.00	28,371,625.00	28,596,587.00	165,000.00	7,262,169.00	7,427,169.00	-74.0%
TOTAL, FEDERAL REVENUE			224,962.00	52,424,123.03	52,649,085.03	165,000.00	29,445,994.00	29,610,994.00	-43.8%
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	156,043.00	156,043.00	0.00	156,043.00	156,043.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	766,261.00	0.00	766,261.00	766,261.00	0.00	766,261.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,987,506.00	1,406,371.00	4,393,877.00	2,806,635.00	926,777.00	3,733,412.00	-15.0%
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		4,329,329.00	4,329,329.00		4,412,676.00	4,412,676.00	1.9%
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%
Career Technical Education Incentive Grant Program	6387	8590		557,579.00	557,579.00		745,171.00	745,171.00	33.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	35,468,467.00	35,468,467.00	22,500,000.00	15,399,980.00	37,899,980.00	6.9%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			3,753,767.00	41,917,789.00	45,671,556.00	26,072,896.00	21,640,647.00	47,713,543.00	4.5%
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	4,832,503.00	4,832,503.00	0.00	5,141,779.00	5,141,779.00	6.4%
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	1,395,479.00	1,395,479.00	0.00	1,500,000.00	1,500,000.00	7.5%
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	913,513.00	0.00	913,513.00	1,213,165.00	0.00	1,213,165.00	32.8%
Interest		8660	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0%
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	200,000.00	200,000.00	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%
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%

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 Local Revenue		8699	1,456,776.00	1,719,386.00	3,176,162.00	1,422,000.00	1,494,897.00	2,916,897.00	-8.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	571,200.00	0.00	571,200.00	571,200.00	0.00	571,200.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		12,472,779.00	12,472,779.00		13,453,428.00	13,453,428.00	7.9%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	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			3,191,489.00	20,620,147.00	23,811,636.00	3,456,365.00	21,590,104.00	25,046,469.00	5.2%
TOTAL, REVENUES			218,106,156.00	116,643,051.03	334,749,207.03	249,373,592.00	74,357,737.00	323,731,329.00	-3.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	83,589,626.09	24,669,136.53	108,258,762.62	86,795,415.00	18,032,235.00	104,827,650.00	-3.2%
Certificated Pupil Support Salaries		1200	7,577,286.71	6,461,242.63	14,038,529.34	8,169,695.00	8,123,169.00	16,292,864.00	16.1%
Certificated Supervisors' and Administrators' Salaries		1300	11,592,317.76	3,082,871.72	14,675,189.48	11,574,140.00	2,106,041.00	13,680,181.00	-6.8%
Other Certificated Salaries		1900	463,877.61	3,536,671.43	4,000,549.04	1,231,416.00	3,253,178.00	4,484,594.00	12.1%
TOTAL, CERTIFICATED SALARIES			103,223,108.17	37,749,922.31	140,973,030.48	107,770,666.00	31,514,623.00	139,285,289.00	-1.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	377,747.95	10,909,492.80	11,287,240.75	355,899.00	11,095,073.00	11,450,972.00	1.5%
Classified Support Salaries		2200	9,193,639.74	5,672,620.33	14,866,260.07	9,880,402.00	5,762,098.00	15,642,500.00	5.2%
Classified Supervisors' and Administrators' Salaries		2300	1,860,514.00	1,695,155.56	3,555,669.56	2,242,309.00	1,844,950.00	4,087,259.00	15.0%
Clerical, Technical and Office Salaries		2400	13,254,666.56	5,001,144.00	18,255,810.56	13,730,195.00	4,491,566.00	18,221,761.00	-0.2%
Other Classified Salaries		2900	687,272.76	5,847,565.00	6,534,837.76	1,086,884.00	4,984,312.00	6,071,196.00	-7.1%
TOTAL, CLASSIFIED SALARIES			25,373,841.01	29,125,977.69	54,499,818.70	27,295,689.00	28,177,999.00	55,473,688.00	1.8%
EMPLOYEE BENEFITS									

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)	
STRS		3101-3102	16,499,769.34	24,394,964.87	40,894,734.21	19,035,763.00	18,774,061.00	37,809,824.00	-7.5%
PERS		3201-3202	5,729,328.75	6,398,494.87	12,127,823.62	7,230,089.00	7,170,751.00	14,400,840.00	18.7%
OASDI/Medicare/Alternativ e		3301-3302	3,397,622.21	2,791,935.16	6,189,557.37	3,674,737.00	2,642,355.00	6,317,092.00	2.1%
Health and Welfare Benefits		3401-3402	1,059,005.68	577,668.85	1,636,674.53	958,515.00	469,652.00	1,428,167.00	-12.7%
Unemployment Insurance		3501-3502	569,428.68	437,568.14	1,006,996.82	673,996.00	299,780.00	973,776.00	-3.3%
Workers' Compensation		3601-3602	2,137,934.32	1,109,821.90	3,247,756.22	1,942,195.00	974,412.00	2,916,607.00	-10.2%
OPEB, Allocated		3701-3702	1,643,451.13	854,466.29	2,497,917.42	1,749,417.00	777,070.00	2,526,487.00	1.1%
OPEB, Active Employees		3751-3752	701,774.38	427,745.45	1,129,519.83	720,198.00	398,071.00	1,118,269.00	-1.0%
Other Employee Benefits		3901-3902	7,876.00	1,344.94	9,220.94	7,876.00	161.00	8,037.00	-12.8%
TOTAL, EMPLOYEE BENEFITS			31,746,190.49	36,994,010.47	68,740,200.96	35,992,786.00	31,506,313.00	67,499,099.00	-1.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	712.22	1,855,082.00	1,855,794.22	0.00	1,621,989.00	1,621,989.00	-12.6%
Books and Other Reference Materials		4200	166,609.36	1,466,487.67	1,633,097.03	96,398.00	357,178.00	453,576.00	-72.2%
Materials and Supplies		4300	3,584,869.23	7,843,738.04	11,428,607.27	2,452,372.00	5,186,310.00	7,638,682.00	-33.2%
Noncapitalized Equipment		4400	480,001.73	1,450,604.31	1,930,606.04	359,530.00	437,760.00	797,290.00	-58.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,232,192.54	12,615,912.02	16,848,104.56	2,908,300.00	7,603,237.00	10,511,537.00	-37.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	13,494,201.00	13,494,201.00	0.00	11,352,754.00	11,352,754.00	-15.9%
Travel and Conferences		5200	210,555.11	268,313.79	478,868.90	229,185.00	239,674.00	468,859.00	-2.1%
Dues and Memberships		5300	190,585.55	25,176.00	215,761.55	128,791.00	27,666.00	156,457.00	-27.5%
Insurance		5400 - 5450	705,790.00	0.00	705,790.00	705,790.00	0.00	705,790.00	0.0%
Operations and Housekeeping Services		5500	4,184,808.00	110,000.00	4,294,808.00	4,136,279.00	110,000.00	4,246,279.00	-1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	699,066.03	612,706.60	1,311,772.63	642,206.00	369,014.00	1,011,220.00	-22.9%
Transfers of Direct Costs		5710	(11,468.41)	11,468.41	0.00	(3,430.00)	3,430.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(92,191.00)	0.00	(92,191.00)	(91,191.00)	0.00	(91,191.00)	-1.1%
Professional/Consulting Services and Operating Expenditures		5800	4,564,859.84	12,491,039.38	17,055,899.22	4,529,975.00	5,929,099.00	10,459,074.00	-38.7%
Communications		5900	684,434.77	1,495,325.00	2,179,759.77	603,241.00	30,391.00	633,632.00	-70.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,136,439.89	28,508,230.18	39,644,670.07	10,880,846.00	18,062,028.00	28,942,874.00	-27.0%
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	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)	
Buildings and Improvements of Buildings		6200	0.00	100,700.00	100,700.00	0.00	100,700.00	100,700.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	75,044.16	897,026.16	972,070.32	25,826.00	412,000.00	437,826.00	-55.0%
Equipment Replacement		6500	0.00	58,261.00	58,261.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			75,044.16	1,055,987.16	1,131,031.32	25,826.00	512,700.00	538,526.00	-52.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	24,959.00	24,959.00	0.00	24,959.00	24,959.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	3,882,543.00	0.00	3,882,543.00	3,695,196.00	0.00	3,695,196.00	-4.8%
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	2,661.00	2,661.00	0.00	2,661.00	2,661.00	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)	
Other Debt Service - Principal		7439	0.00	25,039.00	25,039.00	0.00	25,039.00	25,039.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,882,543.00	52,659.00	3,935,202.00	3,695,196.00	52,659.00	3,747,855.00	-4.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,329,376.84)	1,329,376.84	0.00	(713,619.00)	713,619.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(814,274.00)	0.00	(814,274.00)	(894,576.00)	0.00	(894,576.00)	9.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,143,650.84)	1,329,376.84	(814,274.00)	(1,608,195.00)	713,619.00	(894,576.00)	9.9%
TOTAL, EXPENDITURES			177,525,708.42	147,432,075.67	324,957,784.09	186,961,114.00	118,143,178.00	305,104,292.00	-6.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			10,000.00	0.00	10,000.00	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									
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%

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)	
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	(37,432,057.00)	37,432,057.00	0.00	(42,901,859.00)	42,901,859.00	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			(37,432,057.00)	37,432,057.00	0.00	(42,901,859.00)	42,901,859.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(37,442,057.00)	37,432,057.00	(10,000.00)	(42,901,859.00)	42,901,859.00	0.00	-100.0%

			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	210,935,938.00	1,680,992.00	212,616,930.00	219,679,331.00	1,680,992.00	221,360,323.00	4.1%
2) Federal Revenue		8100-8299	224,962.00	52,424,123.03	52,649,085.03	165,000.00	29,445,994.00	29,610,994.00	-43.8%
3) Other State Revenue		8300-8599	3,753,767.00	41,917,789.00	45,671,556.00	26,072,896.00	21,640,647.00	47,713,543.00	4.5%
4) Other Local Revenue		8600-8799	3,191,489.00	20,620,147.00	23,811,636.00	3,456,365.00	21,590,104.00	25,046,469.00	5.2%
5) TOTAL, REVENUES			218,106,156.00	116,643,051.03	334,749,207.03	249,373,592.00	74,357,737.00	323,731,329.00	-3.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	106,261,898.57	86,212,244.89	192,474,143.46	110,059,616.00	67,093,604.00	177,153,220.00	-8.0%
2) Instruction - Related Services	2000-2999		25,041,526.59	19,341,784.06	44,383,310.65	26,130,376.00	15,880,996.00	42,011,372.00	-5.3%
3) Pupil Services	3000-3999		13,206,115.49	22,379,998.63	35,586,114.12	15,568,698.00	20,716,397.00	36,285,095.00	2.0%
4) Ancillary Services	4000-4999		844,632.00	32,085.00	876,717.00	1,080,238.00	13,166.00	1,093,404.00	24.7%
5) Community Services	5000-5999		1,299.00	0.00	1,299.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		12,645,957.41	6,997,380.84	19,643,338.25	14,274,807.00	2,931,368.00	17,206,175.00	-12.4%
8) Plant Services	8000-8999		15,641,736.36	12,415,923.25	28,057,659.61	16,152,183.00	11,454,988.00	27,607,171.00	-1.6%
9) Other Outgo	9000-9999		3,882,543.00	52,659.00	3,935,202.00	3,695,196.00	52,659.00	3,747,855.00	-4.8%
10) TOTAL, EXPENDITURES			177,525,708.42	147,432,075.67	324,957,784.09	186,961,114.00	118,143,178.00	305,104,292.00	-6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			40,580,447.58	(30,789,024.64)	9,791,422.94	62,412,478.00	(43,785,441.00)	18,627,037.00	90.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,000.00	0.00	10,000.00	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	(37,432,057.00)	37,432,057.00	0.00	(42,901,859.00)	42,901,859.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,442,057.00)	37,432,057.00	(10,000.00)	(42,901,859.00)	42,901,859.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,138,390.58	6,643,032.36	9,781,422.94	19,510,619.00	(883,582.00)	18,627,037.00	90.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,187,316.00	9,011,357.00	29,198,673.00	23,325,706.58	16,504,836.36	39,830,542.94	36.4%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	850,447.00	850,447.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			20,187,316.00	9,861,804.00	30,049,120.00	23,325,706.58	16,504,836.36	39,830,542.94	32.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,187,316.00	9,861,804.00	30,049,120.00	23,325,706.58	16,504,836.36	39,830,542.94	32.6%
2) Ending Balance, June 30 (E + F1e)			23,325,706.58	16,504,836.36	39,830,542.94	42,836,325.58	15,621,254.36	58,457,579.94	46.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	3,044.93	0.00	3,044.93	3,045.00	0.00	3,045.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	16,504,836.36	16,504,836.36	0.00	15,621,254.36	15,621,254.36	-5.4%
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	2,000,000.00	0.00	2,000,000.00	24,500,000.00	0.00	24,500,000.00	1,125.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,749,034.00	0.00	9,749,034.00	9,153,129.00	0.00	9,153,129.00	-6.1%
Unassigned/Unappropriated Amount		9790	11,473,627.65	0.00	11,473,627.65	9,080,151.58	0.00	9,080,151.58	-20.9%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	5,429,154.00	5,200,044.00
5640		694,973.00	626,586.00
6266	Educator Effectiveness, FY 2021-22	4,818,383.00	4,818,383.00
6300	Lottery: Instructional Materials	731,397.00	13,001.00
6388	Strong Workforce Program	.36	.36
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	354,536.00	441,301.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	253,466.00	253,466.00
6537	Special Ed: Learning Recovery Support	425,747.00	425,747.00
6547	Special Education Early Intervention Preschool Grant	841,558.00	841,558.00
7085	Learning Communities for School Success Program	11,792.00	0.00
7311	Classified School Employee Professional Development Block Grant	66,942.00	66,942.00
7412	A-G Access/Success Grant	970,047.00	970,047.00
7413	A-G Learning Loss Mitigation Grant	363,667.00	363,667.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	691,000.00	691,000.00
7510	Low-Performing Students Block Grant	161,165.00	161,165.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	235,543.00	235,786.00
9010	Other Restricted Local	455,466.00	512,561.00
Total, Restricted Balance		16,504,836.36	15,621,254.36

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	729,451.00	725,672.00	-0.5%
3) Other State Revenue		8300-8599	2,836,375.00	2,794,153.00	-1.5%
4) Other Local Revenue		8600-8799	827,973.00	77,100.00	-90.7%
5) TOTAL, REVENUES			4,393,799.00	3,596,925.00	-18.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,552,519.79	1,204,756.00	-22.4%
2) Classified Salaries		2000-2999	787,980.89	713,218.00	-9.5%
3) Employee Benefits		3000-3999	828,484.94	717,353.00	-13.4%
4) Books and Supplies		4000-4999	200,324.67	155,927.00	-22.2%
5) Services and Other Operating Expenditures		5000-5999	936,051.71	688,242.00	-26.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	115,577.00	126,841.00	9.7%
9) TOTAL, EXPENDITURES			4,420,939.00	3,606,337.00	-18.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,140.00)	(9,412.00)	-65.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,140.00)	(9,412.00)	-45.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	152,206.00	135,066.00	-11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			152,206.00	135,066.00	-11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			152,206.00	135,066.00	-11.3%
2) Ending Balance, June 30 (E + F1e)			135,066.00	125,654.00	-7.0%
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	68,801.00	68,801.00	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	66,265.00	113,706.00	71.6%
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	652,182.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	55,553.63		
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	14,287.77		
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			722,023.41		
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	4,020.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	.01		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,020.48		
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)			718,002.93		
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	729,451.00	725,672.00	-0.5%
TOTAL, FEDERAL REVENUE			729,451.00	725,672.00	-0.5%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	651,588.00	651,588.00	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	1,982,953.00	1,982,953.00	0.0%
All Other State Revenue	All Other	8590	201,834.00	159,612.00	-20.9%
TOTAL, OTHER STATE REVENUE			2,836,375.00	2,794,153.00	-1.5%
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	8,000.00	8,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	20,500.00	20,500.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	799,473.00	48,600.00	-93.9%

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			827,973.00	77,100.00	-90.7%
TOTAL, REVENUES			4,393,799.00	3,596,925.00	-18.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	796,524.01	811,162.00	1.8%
Certificated Pupil Support Salaries		1200	83,231.96	83,232.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	100,656.00	101,016.00	0.4%
Other Certificated Salaries		1900	572,107.82	209,346.00	-63.4%
TOTAL, CERTIFICATED SALARIES			1,552,519.79	1,204,756.00	-22.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	75,548.22	32,175.00	-57.4%
Classified Support Salaries		2200	433,500.85	386,739.00	-10.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	265,281.25	280,653.00	5.8%
Other Classified Salaries		2900	13,650.57	13,651.00	0.0%
TOTAL, CLASSIFIED SALARIES			787,980.89	713,218.00	-9.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	427,223.28	389,645.00	-8.8%
PERS		3201-3202	194,284.87	175,498.00	-9.7%
OASDI/Medicare/Alternative		3301-3302	85,163.09	71,744.00	-15.8%
Health and Welfare Benefits		3401-3402	21,048.72	8,590.00	-59.2%
Unemployment Insurance		3501-3502	21,148.87	9,609.00	-54.6%
Workers' Compensation		3601-3602	40,591.27	31,184.00	-23.2%
OPEB, Allocated		3701-3702	31,198.97	24,956.00	-20.0%
OPEB, Active Employees		3751-3752	7,825.87	6,127.00	-21.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			828,484.94	717,353.00	-13.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	15,752.00	15,752.00	0.0%
Materials and Supplies		4300	100,908.82	60,411.00	-40.1%
Noncapitalized Equipment		4400	83,663.85	79,764.00	-4.7%
TOTAL, BOOKS AND SUPPLIES			200,324.67	155,927.00	-22.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,525.00	4,525.00	-57.0%
Dues and Memberships		5300	1,970.00	1,970.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	118,750.00	132,846.00	11.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,100.00	6,100.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,065.00	5,065.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	761,985.06	516,097.00	-32.3%
Communications		5900	31,656.65	21,639.00	-31.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			936,051.71	688,242.00	-26.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	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)					
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	115,577.00	126,841.00	9.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			115,577.00	126,841.00	9.7%
TOTAL, EXPENDITURES			4,420,939.00	3,606,337.00	-18.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	10,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,000.00	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	729,451.00	725,672.00	-0.5%
3) Other State Revenue		8300-8599	2,836,375.00	2,794,153.00	-1.5%
4) Other Local Revenue		8600-8799	827,973.00	77,100.00	-90.7%
5) TOTAL, REVENUES			4,393,799.00	3,596,925.00	-18.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,760,590.68	1,702,349.00	-3.3%
2) Instruction - Related Services	2000-2999		1,015,744.17	966,326.00	-4.9%
3) Pupil Services	3000-3999		1,010,364.15	321,249.00	-68.2%
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		115,577.00	126,841.00	9.7%
8) Plant Services	8000-8999		518,663.00	489,572.00	-5.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,420,939.00	3,606,337.00	-18.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(27,140.00)	(9,412.00)	-65.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,140.00)	(9,412.00)	-45.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	152,206.00	135,066.00	-11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			152,206.00	135,066.00	-11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			152,206.00	135,066.00	-11.3%
2) Ending Balance, June 30 (E + F1e)			135,066.00	125,654.00	-7.0%
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	68,801.00	68,801.00	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	66,265.00	113,706.00	71.6%
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	68,506.00	68,506.00
9010	Other Restricted Local	295.00	295.00
Total, Restricted Balance		68,801.00	68,801.00

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	2,059,459.00	1,420,584.00	-31.0%
3) Other State Revenue		8300-8599	6,254,850.00	9,659,983.00	54.4%
4) Other Local Revenue		8600-8799	179,380.00	89,275.00	-50.2%
5) TOTAL, REVENUES			8,493,689.00	11,169,842.00	31.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,948,749.00	1,941,543.00	-0.4%
2) Classified Salaries		2000-2999	1,730,485.00	1,629,923.00	-5.8%
3) Employee Benefits		3000-3999	1,309,318.00	1,347,728.00	2.9%
4) Books and Supplies		4000-4999	990,652.00	1,169,113.00	18.0%
5) Services and Other Operating Expenditures		5000-5999	1,616,785.00	1,440,089.00	-10.9%
6) Capital Outlay		6000-6999	445,792.00	3,670,061.00	723.3%
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	334,761.00	359,289.00	7.3%
9) TOTAL, EXPENDITURES			8,376,542.00	11,557,746.00	38.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			117,147.00	(387,904.00)	-431.1%
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 FUND BALANCE (C + D4)			117,147.00	(387,904.00)	-431.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	476,823.00	593,970.00	24.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			476,823.00	593,970.00	24.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			476,823.00	593,970.00	24.6%
2) Ending Balance, June 30 (E + F1e)			593,970.00	206,066.00	-65.3%
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	593,970.00	206,069.00	-65.3%
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	(3.00)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	389,837.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,500.00		
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	5,653.58		
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			402,991.53		
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	154.27		
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			154.27		
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)			402,837.26		
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	2,059,459.00	1,420,584.00	-31.0%
TOTAL, FEDERAL REVENUE			2,059,459.00	1,420,584.00	-31.0%
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	4,954,562.00	4,954,562.00	0.0%
All Other State Revenue	All Other	8590	1,300,288.00	4,705,421.00	261.9%
TOTAL, OTHER STATE REVENUE			6,254,850.00	9,659,983.00	54.4%
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	9,997.00	9,997.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	29,278.00	29,278.00	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	140,105.00	50,000.00	-64.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			179,380.00	89,275.00	-50.2%
TOTAL, REVENUES			8,493,689.00	11,169,842.00	31.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,468,564.00	1,408,745.00	-4.1%
Certificated Pupil Support Salaries		1200	0.00	88,023.00	New

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	358,779.00	355,094.00	-1.0%
Other Certificated Salaries		1900	121,406.00	89,681.00	-26.1%
TOTAL, CERTIFICATED SALARIES			1,948,749.00	1,941,543.00	-0.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,138,020.00	996,862.00	-12.4%
Classified Support Salaries		2200	118,217.00	173,754.00	47.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	304,880.00	280,566.00	-8.0%
Other Classified Salaries		2900	169,368.00	178,741.00	5.5%
TOTAL, CLASSIFIED SALARIES			1,730,485.00	1,629,923.00	-5.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	475,610.00	496,486.00	4.4%
PERS		3201-3202	447,878.00	493,020.00	10.1%
OASDI/Medicare/Alternative		3301-3302	173,353.00	166,759.00	-3.8%
Health and Welfare Benefits		3401-3402	39,547.00	34,759.00	-12.1%
Unemployment Insurance		3501-3502	38,289.00	18,643.00	-51.3%
Workers' Compensation		3601-3602	61,672.00	60,585.00	-1.8%
OPEB, Allocated		3701-3702	46,714.00	48,468.00	3.8%
OPEB, Active Employees		3751-3752	26,255.00	29,008.00	10.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,309,318.00	1,347,728.00	2.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,226.00	5,027.00	-3.8%
Materials and Supplies		4300	904,795.00	1,111,754.00	22.9%
Noncapitalized Equipment		4400	80,631.00	52,332.00	-35.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			990,652.00	1,169,113.00	18.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,479.00	4,500.00	-39.8%
Dues and Memberships		5300	772.00	772.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	44,909.00	40,000.00	-10.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,814.00	3,235.00	15.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,868.00	1,868.00	-34.9%
Professional/Consulting Services and Operating Expenditures		5800	1,552,681.00	1,386,113.00	-10.7%
Communications		5900	5,262.00	3,601.00	-31.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,616,785.00	1,440,089.00	-10.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	445,792.00	917,561.00	105.8%
Buildings and Improvements of Buildings		6200	0.00	917,500.00	New
Equipment		6400	0.00	1,835,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			445,792.00	3,670,061.00	723.3%
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					
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	334,761.00	359,289.00	7.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			334,761.00	359,289.00	7.3%
TOTAL, EXPENDITURES			8,376,542.00	11,557,746.00	38.0%
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	2,059,459.00	1,420,584.00	-31.0%
3) Other State Revenue		8300-8599	6,254,850.00	9,659,983.00	54.4%
4) Other Local Revenue		8600-8799	179,380.00	89,275.00	-50.2%
5) TOTAL, REVENUES			8,493,689.00	11,169,842.00	31.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		6,036,464.00	5,735,461.00	-5.0%
2) Instruction - Related Services	2000-2999		1,349,070.00	1,394,009.00	3.3%
3) Pupil Services	3000-3999		0.00	190,861.00	New
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		334,761.00	359,289.00	7.3%
8) Plant Services	8000-8999		656,247.00	3,878,126.00	491.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,376,542.00	11,557,746.00	38.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			117,147.00	(387,904.00)	-431.1%
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 FUND BALANCE (C + D4)			117,147.00	(387,904.00)	-431.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	476,823.00	593,970.00	24.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			476,823.00	593,970.00	24.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			476,823.00	593,970.00	24.6%
2) Ending Balance, June 30 (E + F1e)			593,970.00	206,066.00	-65.3%
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	593,970.00	206,069.00	-65.3%
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	(3.00)	New

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	204,879.00	0.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	207,600.00	0.00
6130	Child Development: Center-Based Reserve Account	36,241.00	36,241.00
9010	Other Restricted Local	145,250.00	169,828.00
Total, Restricted Balance		593,970.00	206,069.00

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	8,064,932.00	7,825,358.00	-3.0%
3) Other State Revenue		8300-8599	1,584,362.00	880,500.00	-44.4%
4) Other Local Revenue		8600-8799	92,486.00	92,486.00	0.0%
5) TOTAL, REVENUES			9,741,780.00	8,798,344.00	-9.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,086,815.00	4,307,192.00	5.4%
3) Employee Benefits		3000-3999	1,384,970.00	1,566,663.00	13.1%
4) Books and Supplies		4000-4999	3,433,869.00	2,306,504.00	-32.8%
5) Services and Other Operating Expenditures		5000-5999	94,943.00	94,943.00	0.0%
6) Capital Outlay		6000-6999	516,006.00	516,006.00	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	363,936.00	408,446.00	12.2%
9) TOTAL, EXPENDITURES			9,880,539.00	9,199,754.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(138,759.00)	(401,410.00)	189.3%
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	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)			(138,759.00)	(401,410.00)	189.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,280,026.00	2,405,924.00	5.5%
b) Audit Adjustments		9793	264,657.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,544,683.00	2,405,924.00	-5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,544,683.00	2,405,924.00	-5.5%
2) Ending Balance, June 30 (E + F1e)			2,405,924.00	2,004,514.00	-16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,450.00	0.00	-100.0%
Stores		9712	98,245.55	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	2,305,228.45	2,004,514.00	-13.0%
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	2,215,116.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,614.75		
c) in Revolving Cash Account		9130	2,450.00		
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	29,092.65		
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	98,245.55		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,346,519.14		
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	.01		
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			.01		
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)			2,346,519.13		
FEDERAL REVENUE					
Child Nutrition Programs		8220	8,054,472.00	7,825,358.00	-2.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	10,460.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			8,064,932.00	7,825,358.00	-3.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,584,362.00	880,500.00	-44.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,584,362.00	880,500.00	-44.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,664.00	1,664.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	89,349.00	89,349.00	0.0%
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	1,473.00	1,473.00	0.0%
TOTAL, OTHER LOCAL REVENUE			92,486.00	92,486.00	0.0%
TOTAL, REVENUES			9,741,780.00	8,798,344.00	-9.7%
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	3,383,801.00	3,667,636.00	8.4%
Classified Supervisors' and Administrators' Salaries		2300	621,038.00	571,758.00	-7.9%
Clerical, Technical and Office Salaries		2400	81,976.00	67,798.00	-17.3%
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			4,086,815.00	4,307,192.00	5.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	822,423.00	1,011,719.00	23.0%
OASDI/Medicare/Alternative		3301-3302	305,905.00	319,941.00	4.6%
Health and Welfare Benefits		3401-3402	54,066.00	47,189.00	-12.7%
Unemployment Insurance		3501-3502	37,752.00	21,585.00	-42.8%
Workers' Compensation		3601-3602	71,021.00	70,037.00	-1.4%
OPEB, Allocated		3701-3702	55,934.00	56,039.00	0.2%
OPEB, Active Employees		3751-3752	37,869.00	40,153.00	6.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,384,970.00	1,566,663.00	13.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,557,976.00	442,007.00	-71.6%
Noncapitalized Equipment		4400	101,293.00	90,833.00	-10.3%
Food		4700	1,774,600.00	1,773,664.00	-0.1%
TOTAL, BOOKS AND SUPPLIES			3,433,869.00	2,306,504.00	-32.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,475.00	4,475.00	0.0%
Dues and Memberships		5300	4,942.00	4,942.00	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	28,805.00	28,805.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,758.00	1,758.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	52,463.00	52,463.00	0.0%
Communications		5900	2,500.00	2,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			94,943.00	94,943.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	120,000.00	New
Equipment		6400	516,006.00	396,006.00	-23.3%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			516,006.00	516,006.00	0.0%
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	363,936.00	408,446.00	12.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			363,936.00	408,446.00	12.2%
TOTAL, EXPENDITURES			9,880,539.00	9,199,754.00	-6.9%
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	8,064,932.00	7,825,358.00	-3.0%
3) Other State Revenue		8300-8599	1,584,362.00	880,500.00	-44.4%
4) Other Local Revenue		8600-8799	92,486.00	92,486.00	0.0%
5) TOTAL, REVENUES			9,741,780.00	8,798,344.00	-9.7%
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		9,000,597.00	8,275,302.00	-8.1%
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		363,936.00	408,446.00	12.2%
8) Plant Services	8000-8999		516,006.00	516,006.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,880,539.00	9,199,754.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(138,759.00)	(401,410.00)	189.3%
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	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)			(138,759.00)	(401,410.00)	189.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,280,026.00	2,405,924.00	5.5%
b) Audit Adjustments		9793	264,657.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,544,683.00	2,405,924.00	-5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,544,683.00	2,405,924.00	-5.5%
2) Ending Balance, June 30 (E + F1e)			2,405,924.00	2,004,514.00	-16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,450.00	0.00	-100.0%
Stores		9712	98,245.55	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	2,305,228.45	2,004,514.00	-13.0%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	512,115.45	691,366.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	75,133.00	20,652.00
5330	Child Nutrition: Summer Food Service Program Operations	1,078,900.00	1,285,857.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	516,006.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	110,925.00	0.00
9010	Other Restricted Local	12,149.00	6,639.00
Total, Restricted Balance		2,305,228.45	2,004,514.00

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. 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	250,000.00	New
6) Capital Outlay		6000-6999	0.00	250,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	500,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500,000.00	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)			500,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	500,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	500,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	500,000.00	New
2) Ending Balance, June 30 (E + F1e)			500,000.00	500,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	500,000.00	500,000.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
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%
OTHER STATE REVENUE					
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					
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%
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	500,000.00	500,000.00	0.0%
All Other Transfers In from All Others		8799	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%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	250,000.00	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	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	250,000.00	New
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	250,000.00	New
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	250,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	500,000.00	New
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%
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	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. 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	500,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	500,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			500,000.00	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)			500,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	500,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	500,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	500,000.00	New
2) Ending Balance, June 30 (E + F1e)			500,000.00	500,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	500,000.00	500,000.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,891,028.00	1,501,595.00	-20.6%
5) TOTAL, REVENUES			1,891,028.00	1,501,595.00	-20.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	301,208.00	303,271.00	0.7%
3) Employee Benefits		3000-3999	111,135.00	113,775.00	2.4%
4) Books and Supplies		4000-4999	750,454.00	76,542.00	-89.8%
5) Services and Other Operating Expenditures		5000-5999	279,877.00	43,220.00	-84.6%
6) Capital Outlay		6000-6999	132,777,193.00	127,597,553.00	-3.9%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			134,219,867.00	128,134,361.00	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(132,328,839.00)	(126,632,766.00)	-4.3%
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	66,700,000.00	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			66,700,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(65,628,839.00)	(126,632,766.00)	93.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	251,377,529.00	185,748,690.00	-26.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			251,377,529.00	185,748,690.00	-26.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			251,377,529.00	185,748,690.00	-26.1%
2) Ending Balance, June 30 (E + F1e)			185,748,690.00	59,115,924.00	-68.2%
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	185,748,690.00	59,115,924.00	-68.2%
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	273,305,955.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			273,305,955.13		
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)			273,305,955.13		
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	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	1,889,433.00	1,500,000.00	-20.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,595.00	1,595.00	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			1,891,028.00	1,501,595.00	-20.6%
TOTAL, REVENUES			1,891,028.00	1,501,595.00	-20.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	182,892.00	185,135.00	1.2%
Clerical, Technical and Office Salaries		2400	118,316.00	118,136.00	-0.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			301,208.00	303,271.00	0.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	71,121.00	76,912.00	8.1%
OASDI/Medicare/Alternative		3301-3302	23,186.00	22,544.00	-2.8%
Health and Welfare Benefits		3401-3402	2,332.00	2,332.00	0.0%
Unemployment Insurance		3501-3502	3,814.00	1,518.00	-60.2%
Workers' Compensation		3601-3602	5,047.00	4,929.00	-2.3%
OPEB, Allocated		3701-3702	4,039.00	3,944.00	-2.4%
OPEB, Active Employees		3751-3752	1,596.00	1,596.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			111,135.00	113,775.00	2.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	137,383.00	9,260.00	-93.3%
Noncapitalized Equipment		4400	613,071.00	67,282.00	-89.0%
TOTAL, BOOKS AND SUPPLIES			750,454.00	76,542.00	-89.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,372.00	2,372.00	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	2,300.00	680.00	-70.4%
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	274,899.00	39,862.00	-85.5%
Communications		5900	306.00	306.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			279,877.00	43,220.00	-84.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	131,196,769.00	126,931,217.00	-3.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,580,424.00	666,336.00	-57.8%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			132,777,193.00	127,597,553.00	-3.9%
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			134,219,867.00	128,134,361.00	-4.5%
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	66,700,000.00	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			66,700,000.00	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)			66,700,000.00	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	1,891,028.00	1,501,595.00	-20.6%
5) TOTAL, REVENUES			1,891,028.00	1,501,595.00	-20.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		134,219,867.00	128,134,361.00	-4.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			134,219,867.00	128,134,361.00	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(132,328,839.00)	(126,632,766.00)	-4.3%
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	66,700,000.00	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			66,700,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(65,628,839.00)	(126,632,766.00)	93.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	251,377,529.00	185,748,690.00	-26.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			251,377,529.00	185,748,690.00	-26.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			251,377,529.00	185,748,690.00	-26.1%
2) Ending Balance, June 30 (E + F1e)			185,748,690.00	59,115,924.00	-68.2%
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	185,748,690.00	59,115,924.00	-68.2%
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	185,748,690.00	59,115,924.00
Total, Restricted Balance		185,748,690.00	59,115,924.00

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	2,795,000.00	2,687,061.00	-3.9%
5) TOTAL, REVENUES			2,795,000.00	2,687,061.00	-3.9%
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	246,754.00	256,754.00	4.1%
5) Services and Other Operating Expenditures		5000-5999	493,834.00	492,871.00	-0.2%
6) Capital Outlay		6000-6999	379,041.00	323,575.00	-14.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,087,392.00	1,752,245.00	-16.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,207,021.00	2,825,445.00	-11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(412,021.00)	(138,384.00)	-66.4%
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)			(412,021.00)	(138,384.00)	-66.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,653,150.00	3,241,129.00	-11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,653,150.00	3,241,129.00	-11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,653,150.00	3,241,129.00	-11.3%
2) Ending Balance, June 30 (E + F1e)			3,241,129.00	3,102,745.00	-4.3%
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	3,241,129.00	3,102,745.00	-4.3%
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	4,136,204.86		
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	362,203.40		
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) TOTAL, ASSETS			4,498,408.26		
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					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,498,408.26		
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	45,000.00	45,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,750,000.00	2,642,061.00	-3.9%
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			2,795,000.00	2,687,061.00	-3.9%
TOTAL, REVENUES			2,795,000.00	2,687,061.00	-3.9%

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	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	171,855.00	181,855.00	5.8%
Noncapitalized Equipment		4400	74,899.00	74,899.00	0.0%
TOTAL, BOOKS AND SUPPLIES			246,754.00	256,754.00	4.1%
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	34,264.00	34,264.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	82,500.00	82,500.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	377,070.00	376,107.00	-0.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			493,834.00	492,871.00	-0.2%
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	316,466.00	261,000.00	-17.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	62,410.00	62,410.00	0.0%
Equipment Replacement		6500	165.00	165.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			379,041.00	323,575.00	-14.6%
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	734,859.00	735,953.00	0.1%
Other Debt Service - Principal		7439	1,352,533.00	1,016,292.00	-24.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,087,392.00	1,752,245.00	-16.1%
TOTAL, EXPENDITURES			3,207,021.00	2,825,445.00	-11.9%
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	2,795,000.00	2,687,061.00	-3.9%
5) TOTAL, REVENUES			2,795,000.00	2,687,061.00	-3.9%
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		83,463.00	82,500.00	-1.2%
8) Plant Services	8000-8999		1,036,166.00	990,700.00	-4.4%
9) Other Outgo	9000-9999	Except 7600-7699	2,087,392.00	1,752,245.00	-16.1%
10) TOTAL, EXPENDITURES			3,207,021.00	2,825,445.00	-11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(412,021.00)	(138,384.00)	-66.4%
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)			(412,021.00)	(138,384.00)	-66.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,653,150.00	3,241,129.00	-11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,653,150.00	3,241,129.00	-11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,653,150.00	3,241,129.00	-11.3%
2) Ending Balance, June 30 (E + F1e)			3,241,129.00	3,102,745.00	-4.3%
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	3,241,129.00	3,102,745.00	-4.3%
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	3,241,129.00	3,102,745.00
Total, Restricted Balance		3,241,129.00	3,102,745.00

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	25,409,256.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	65,000.00	180,000.00	176.9%
5) TOTAL, REVENUES			25,474,256.00	180,000.00	-99.3%
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)			25,474,256.00	180,000.00	-99.3%
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	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)			25,474,256.00	180,000.00	-99.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7.00	25,474,263.00	363,917,942.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7.00	25,474,263.00	363,917,942.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7.00	25,474,263.00	363,917,942.9%
2) Ending Balance, June 30 (E + F1e)			25,474,263.00	25,654,263.00	0.7%
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	25,474,263.00	25,654,263.00	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		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	25,455,211.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			25,455,211.46		
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	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)			25,455,211.46		
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	25,409,256.00	0.00	-100.0%
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			25,409,256.00	0.00	-100.0%
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	65,000.00	180,000.00	176.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,000.00	180,000.00	176.9%
TOTAL, REVENUES			25,474,256.00	180,000.00	-99.3%
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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
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	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					

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)			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	25,409,256.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	65,000.00	180,000.00	176.9%
5) TOTAL, REVENUES			25,474,256.00	180,000.00	-99.3%
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)			25,474,256.00	180,000.00	-99.3%
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	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)			25,474,256.00	180,000.00	-99.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7.00	25,474,263.00	363,917,942.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7.00	25,474,263.00	363,917,942.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7.00	25,474,263.00	363,917,942.9%
2) Ending Balance, June 30 (E + F1e)			25,474,263.00	25,654,263.00	0.7%
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	25,474,263.00	25,654,263.00	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
7710	State School Facilities Projects	25,474,263.00	25,654,263.00
Total, Restricted Balance		25,474,263.00	25,654,263.00

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	85,000.00	85,000.00	0.0%
5) TOTAL, REVENUES			85,000.00	85,000.00	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	160,473.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			160,473.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(75,473.00)	85,000.00	-212.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(75,473.00)	85,000.00	-212.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,045,057.00	6,969,584.00	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,045,057.00	6,969,584.00	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,045,057.00	6,969,584.00	-1.1%
2) Ending Balance, June 30 (E + F1e)			6,969,584.00	7,054,584.00	1.2%
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	6,969,584.00	7,054,584.00	1.2%
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	6,904,338.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,904,338.48		
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)			6,904,338.48		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	85,000.00	85,000.00	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			85,000.00	85,000.00	0.0%
TOTAL, REVENUES			85,000.00	85,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

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	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	160,473.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			160,473.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			160,473.00	0.00	-100.0%
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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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)			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	85,000.00	85,000.00	0.0%
5) TOTAL, REVENUES			85,000.00	85,000.00	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		160,473.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			160,473.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(75,473.00)	85,000.00	-212.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(75,473.00)	85,000.00	-212.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,045,057.00	6,969,584.00	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,045,057.00	6,969,584.00	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,045,057.00	6,969,584.00	-1.1%
2) Ending Balance, June 30 (E + F1e)			6,969,584.00	7,054,584.00	1.2%
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	6,969,584.00	7,054,584.00	1.2%
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	6,969,584.00	7,054,584.00
Total, Restricted Balance		6,969,584.00	7,054,584.00

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	202,000.00	202,000.00	0.0%
4) Other Local Revenue		8600-8799	43,887,996.00	33,042,567.00	-24.7%
5) TOTAL, REVENUES			44,089,996.00	33,244,567.00	-24.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	50,696,680.00	33,371,867.00	-34.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,696,680.00	33,371,867.00	-34.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,606,684.00)	(127,300.00)	-98.1%
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 FUND BALANCE (C + D4)			(6,606,684.00)	(127,300.00)	-98.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,074,252.00	35,467,568.00	-15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,074,252.00	35,467,568.00	-15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,074,252.00	35,467,568.00	-15.7%
2) Ending Balance, June 30 (E + F1e)			35,467,568.00	35,340,268.00	-0.4%
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	35,467,568.00	35,340,268.00	-0.4%
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	46,730,022.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			46,730,022.28		
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)			46,730,022.28		
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	202,000.00	202,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			202,000.00	202,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	41,061,748.00	30,216,167.00	-26.4%
Unsecured Roll		8612	1,320,594.00	1,320,600.00	0.0%
Prior Years' Taxes		8613	374,520.00	374,600.00	0.0%
Supplemental Taxes		8614	710,834.00	710,900.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	420,300.00	420,300.00	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			43,887,996.00	33,042,567.00	-24.7%
TOTAL, REVENUES			44,089,996.00	33,244,567.00	-24.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	23,230,080.00	6,830,000.00	-70.6%
Bond Interest and Other Service Charges		7434	27,466,600.00	26,541,867.00	-3.4%
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)			50,696,680.00	33,371,867.00	-34.2%
TOTAL, EXPENDITURES			50,696,680.00	33,371,867.00	-34.2%
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					
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	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	202,000.00	202,000.00	0.0%
4) Other Local Revenue		8600-8799	43,887,996.00	33,042,567.00	-24.7%
5) TOTAL, REVENUES			44,089,996.00	33,244,567.00	-24.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	50,696,680.00	33,371,867.00	-34.2%
10) TOTAL, EXPENDITURES			50,696,680.00	33,371,867.00	-34.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(6,606,684.00)	(127,300.00)	-98.1%
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 FUND BALANCE(C + D4)			(6,606,684.00)	(127,300.00)	-98.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,074,252.00	35,467,568.00	-15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,074,252.00	35,467,568.00	-15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,074,252.00	35,467,568.00	-15.7%
2) Ending Balance, June 30 (E + F1e)			35,467,568.00	35,340,268.00	-0.4%
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	35,467,568.00	35,340,268.00	-0.4%
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	35,467,568.00	35,340,268.00
Total, Restricted Balance		35,467,568.00	35,340,268.00

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)	15,838.84	15,838.84	18,685.41	16,647.82	16,647.82	18,127.62
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)	15,838.84	15,838.84	18,685.41	16,647.82	16,647.82	18,127.62
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,838.84	15,838.84	18,685.41	16,647.82	16,647.82	18,127.62
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	140,973,030.48	301	0.00	303	140,973,030.48	305	2,613,836.00		307	138,359,194.48	309
2000 - Classified Salaries	54,499,818.70	311	217,728.00	313	54,282,090.70	315	6,052,965.00		317	48,229,125.70	319
3000 - Employ ee Benefits	68,740,200.96	321	2,599,491.42	323	66,140,709.54	325	2,478,821.00		327	63,661,888.54	329
4000 - Books, Supplies Equip Replace. (6500)	16,906,365.56	331	53,537.00	333	16,852,828.56	335	3,013,937.00		337	13,838,891.56	339
5000 - Services. . . & 7300 - Indirect Costs	38,830,396.07	341	416,663.00	343	38,413,733.07	345	14,036,026.00		347	24,377,707.07	349
TOTAL					316,662,392.35	365	TOTAL			288,466,807.35	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	107,950,680.62 375
2. Salaries of Instructional Aides Per EC 41011.	2100	11,278,732.75 380
3. STRS.	3101 & 3102	31,496,923.43 382
4. PERS.	3201 & 3202	3,845,053.42 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,934,827.34 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,037,625.13 385
7. Unemployment Insurance.	3501 & 3502	579,378.61 390
8. Workers' Compensation Insurance.	3601 & 3602	2,063,184.59 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	729,383.05
10. Other Benefits (EC 22310).	3901 & 3902	135.15 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		161,915,924.09 395
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2.	27,631.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	1,406,505.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	160,481,788.09	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.56	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)55	
2. Percentage spent by this district (Part II, Line 15)56	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	288,466,807.35	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	139,285,289.00	301	0.00	303	139,285,289.00	305	2,423,178.00		307	136,862,111.00	309
2000 - Classified Salaries	55,473,688.00	311	0.00	313	55,473,688.00	315	6,521,912.00		317	48,951,776.00	319
3000 - Employee Benefits	67,499,099.00	321	2,536,472.00	323	64,962,627.00	325	2,685,555.00		327	62,277,072.00	329
4000 - Books, Supplies Equip Replace. (6500)	10,511,537.00	331	49,340.00	333	10,462,197.00	335	2,881,372.00		337	7,580,825.00	339
5000 - Services. . . & 7300 - Indirect Costs	28,048,298.00	341	238,623.00	343	27,809,675.00	345	11,546,237.00		347	16,263,438.00	349
TOTAL					297,993,476.00	365	TOTAL			271,935,222.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	393
10. Other Benefits (EC 22310).	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2.	8,774.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	1,553,125.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	153,882,533.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.57	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)55	
2. Percentage spent by this district (Part II, Line 15)57	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	271,935,222.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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):

16,647.82

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	18,636	18,711		
	Charter School				
	Total ADA	18,636	18,711	N/A	Met
Second Prior Year (2020-21)	District Regular	18,593	18,712		
	Charter School				
	Total ADA	18,593	18,712	N/A	Met
First Prior Year (2021-22)	District Regular	18,594	18,685		
	Charter School		0		
	Total ADA	18,594	18,685	N/A	Met
Budget Year (2022-23)	District Regular	18,128			
	Charter School	0			
	Total ADA	18,128			

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):

16,647.8

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	19,624	22,329	
	Charter School			
	Total Enrollment	19,624	22,329	N/A Met
Second Prior Year (2020-21)	District Regular	19,388	21,638	
	Charter School			
	Total Enrollment	19,388	21,638	N/A Met
First Prior Year (2021-22)	District Regular	18,818	19,069	
	Charter School			
	Total Enrollment	18,818	19,069	N/A Met

Budget Year (2022-23)	
District Regular	17,509
Charter School	
Total Enrollment	17,509

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	18,711	22,329	83.8%
	Charter School		0	
	Total ADA/Enrollment	18,711	22,329	
Second Prior Year (2020-21)	District Regular	18,712	21,638	86.5%
	Charter School	0		
	Total ADA/Enrollment	18,712	21,638	
First Prior Year (2021-22)	District Regular	15,839	19,069	83.1%
	Charter School			
	Total ADA/Enrollment	15,839	19,069	
Historical Average Ratio:				84.4%

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

84.9%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	16,648	17,509		
	Charter School	0			
	Total ADA/Enrollment	16,648	17,509	95.1%	Not Met
1st Subsequent Year (2023-24)	District Regular	15,971	16,836		
	Charter School				
	Total ADA/Enrollment	15,971	16,836	94.9%	Not Met
2nd Subsequent Year (2024-25)	District Regular	15,284	16,117		
	Charter School				
	Total ADA/Enrollment	15,284	16,117	94.8%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:

(required if NOT met)

Prior years figures are incorrectly reflected on here. These figures are populated and cannot be overwritten. Based on these correct figures, the correct historical average ratio for the District's ADA to enrollment standard is 95%. The District did meet the ADA to enrollment ratio for the budget year and subsequent two fiscal years.

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 (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	18,685.41	18,127.62	17,409.70	16,476.60
b. Prior Year ADA (Funded)		18,685.41	18,127.62	17,409.70
c. Difference (Step 1a minus Step 1b)		(557.79)	(717.92)	(933.10)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.99%)	(3.96%)	(5.36%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.0%	0.0%	0.0%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
	-3.0%	-4.0%	-5.4%	
LCFF Revenue Standard (Step 3, plus/minus 1%):	-3.99% to -1.99%	-4.96% to -2.96%	-6.36% to -4.36%	

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	84,783,779.00	84,558,761.00	84,619,295.00	84,958,766.00
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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (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 (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	219,929,176.00	229,490,699.00	232,903,762.00	232,540,121.00
District's Projected Change in LCFF Revenue:		4.35%	1.49%	(.16%)
LCFF Revenue Standard		-3.99% to -1.99%	-4.96% to -2.96%	-6.36% to -4.36%
Status:		Not Met	Not Met	Not 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)

Enrollment is projected to further decrease in budget year and subsequent two fiscal years.

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)	161,074,348.51	176,081,046.32		91.5%
Second Prior Year (2020-21)	152,142,260.95	164,652,485.79		92.4%
First Prior Year (2021-22)	160,343,139.67	177,525,708.42		90.3%
	Historical Average Ratio:			91.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
	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):			
	88.4% to 94.4%	88.4% to 94.4%	88.4% to 94.4%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures			
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)			
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)			
Budget Year (2022-23)	171,059,141.00	186,961,114.00		91.5%	Met
1st Subsequent Year (2023-24)	167,585,448.00	183,007,585.00		91.6%	Met
2nd Subsequent Year (2024-25)	167,247,863.00	182,969,339.00		91.4%	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(2.99%)	(3.96%)	(5.36%)
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-12.99% to 7.01%	-13.96% to 6.04%	-15.36% to 4.64%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-7.99% to 2.01%	-8.96% to 1.04%	-10.36% to -0.36%

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)	52,649,085.03		
Budget Year (2022-23)	29,610,994.00	(43.76%)	Yes
1st Subsequent Year (2023-24)	21,663,292.00	(26.84%)	Yes

2nd Subsequent Year (2024-25)	21,663,292.00	0.00%	Yes
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Explanation:

(required if Yes)

Exclusion of carryover and elimination of one-time funding in the budget year and subsequent year.

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

First Prior Year (2021-22)	45,671,556.00		
Budget Year (2022-23)	47,713,543.00	4.47%	Yes
1st Subsequent Year (2023-24)	25,082,141.00	(47.43%)	Yes
2nd Subsequent Year (2024-25)	24,951,019.00	(.52%)	No

Explanation:

(required if Yes)

Exclusion of carryover and elimination of one-time funding in the budget year and subsequent year.

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

First Prior Year (2021-22)	23,811,636.00		
Budget Year (2022-23)	25,046,469.00	5.19%	Yes
1st Subsequent Year (2023-24)	24,370,679.00	(2.70%)	No
2nd Subsequent Year (2024-25)	24,695,423.00	1.33%	Yes

Explanation:

(required if Yes)

Exclusion of carryover and elimination of one-time funding in the budget year and subsequent year.

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

First Prior Year (2021-22)	16,848,104.56		
Budget Year (2022-23)	10,511,537.00	(37.61%)	Yes
1st Subsequent Year (2023-24)	9,761,537.00	(7.14%)	No
2nd Subsequent Year (2024-25)	9,511,537.00	(2.56%)	No

Explanation:

(required if Yes)

Exclusion of carryover and elimination of one-time funding in the budget year and subsequent year.

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

First Prior Year (2021-22)	39,644,670.07		
Budget Year (2022-23)	28,942,874.00	(26.99%)	Yes
1st Subsequent Year (2023-24)	28,687,809.00	(.88%)	No
2nd Subsequent Year (2024-25)	29,188,133.00	1.74%	Yes

Explanation:

(required if Yes)

Exclusion of carryover and elimination of one-time funding in the budget year and subsequent 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)	122,132,277.03		
Budget Year (2022-23)	102,371,006.00	(16.18%)	Not Met
1st Subsequent Year (2023-24)	71,116,112.00	(30.53%)	Not Met
2nd Subsequent Year (2024-25)	71,309,734.00	.27%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	56,492,774.63		
Budget Year (2022-23)	39,454,411.00	(30.16%)	Not Met
1st Subsequent Year (2023-24)	38,449,346.00	(2.55%)	Met
2nd Subsequent Year (2024-25)	38,699,670.00	.65%	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)

Exclusion of carry over and elimination of one-time funding in the budget year and subsequent year.

Explanation:

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

Exclusion of carry over and elimination of one-time funding in the budget year and subsequent year.

Explanation:

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

Exclusion of carry over and elimination of one-time funding in the budget year and subsequent year.

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)

Exclusion of carry over and elimination of one-time funding in the budget year and subsequent year.

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

Exclusion of carryover and elimination of one-time funding in the budget year and subsequent 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?

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D)

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)

- 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

285,861,399.00	8,575,841.97	10,066,456.00	Met
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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)	8,364,725.00	9,022,785.00	9,749,034.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	5,859,041.45	11,061,486.60	11,473,627.65
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	14,223,766.45	20,084,271.60	21,222,661.65
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	278,824,155.19	300,759,489.34	324,967,784.09
	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)	278,824,155.19	300,759,489.34	324,967,784.09
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.1%	6.7%	6.5%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

1.7%	2.2%	2.2%
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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	Expenditures	(If Net Change in	
	Balance	and Other Financing	Unrestricted Fund	
	(Form 01, Section	(Form 01, Objects	Balance is negative, else	Status
	E)	1000-7999)	N/A)	
Third Prior Year (2019-20)	(4,231,342.80)	176,214,825.26	2.4%	Not Met
Second Prior Year (2020-21)	5,813,287.77	164,652,485.79	N/A	Met
First Prior Year (2021-22)	3,138,390.58	177,535,708.42	N/A	Met
Budget Year (2022-23) (Information only)	19,510,619.00	186,961,114.00		

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)

The District's deficit spending are due to an ongoing salary increase and declining enrollment.

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): 16,648

District's Fund Balance Standard Percentage Level: 1.0%

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)	18,375,330.00	18,605,371.56	N/A	Met
Second Prior Year (2020-21)	13,897,490.00	14,374,028.76	N/A	Met
First Prior Year (2021-22)	20,010,578.00	20,187,316.00	N/A	Met
Budget Year (2022-23) (Information only)	23,325,706.58			

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

Explanation:
(required if NOT met)

Not applicable.

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.	16,648	15,971	15,284

Subsequent Years, Form MYP, Line F2, if available.)

District's Reserve Standard Percentage Level:

3%	3%	3%
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10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

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

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

b. Special Education Pass-through Funds

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
0.00	0.00	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)	305,104,292.00	298,874,497.00	295,234,506.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	305,104,292.00	298,874,497.00	295,234,506.00
4. Reserve Standard Percentage Level	3%	3%	3%

5.	Reserve Standard - by Percent (Line B3 times Line B4)	9,153,128.76	8,966,234.91	8,857,035.18
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)	9,153,128.76	8,966,234.91	8,857,035.18

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)	9,153,129.00	8,966,235.00	8,857,035.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	9,080,151.58	38,874,180.58	43,654,978.58
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)	18,233,280.58	47,840,415.58	52,512,013.58
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.98%	16.01%	17.79%
District's Reserve Standard (Section 10B, Line 7):		9,153,128.76	8,966,234.91	8,857,035.18
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
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1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)

First Prior Year (2021-22)	(37,432,057.00)			
Budget Year (2022-23)	(42,901,859.00)	5,469,802.00	14.6%	Not Met
1st Subsequent Year (2023-24)	(42,461,401.00)	(440,458.00)	(1.0%)	Met
2nd Subsequent Year (2024-25)	(42,021,538.00)	(439,863.00)	(1.0%)	Met

1b. Transfers In, General Fund *

First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *

First Prior Year (2021-22)	10,000.00			
Budget Year (2022-23)	0.00	(10,000.00)	(100.0%)	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

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 increase in contribution to special education and Restricted Routine Maintenance Account in FY 2022-23 are no longer support by the one-time funding from the Coronavirus Relief fund.

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

1d. NO - There are no capital projects that may impact the 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)

No

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	4	Fund 01 and 25	7438-7439	1,988,069
Certificates of Participation	10	Fund 25	7438-7439	9,901,646
General Obligation Bonds	22	Fund 51	7438-7439	721,018,842
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				732,908,557

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	507,506	525,730	523,942	536,740
Certificates of Participation	1,233,354	1,237,885	1,234,366	1,233,916
General Obligation Bonds	50,295,174	34,018,341	33,020,416	33,821,516
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	52,036,034	35,781,956	34,778,724	35,592,172
Has total annual payment increased over prior year (2021-22)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes
to increase in total
annual payments)

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

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

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

N/A

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?

Yes

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?

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

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?

130,089,452.00
0.00
130,089,452.00
Actuarial

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

Jul 01, 2020

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022- 23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	3,855,047.00	3,855,047.00	3,855,047.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	3,881,437.00	3,881,437.00	3,881,437.00
d. Number of retirees receiving OPEB benefits			

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

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

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022- 23)	(2023-24)	(2024-25)
4. Self-Insurance Contributions			
a. Required contribution (funding) for self-insurance programs			
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	1154	1154	1154	

Data must be entered for all years.

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin
Date:

End Date:

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)?

No

No

No

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

1165895

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

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

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

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

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

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

- Are savings from attrition included in the budget and MYPs?

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

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

--	--

Certificated (Non-management) - Other

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

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	753	753	753	753

Classified (Non-management) Salary and Benefit Negotiations

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

No

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?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:		End Date:	
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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

401560

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

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

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:

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

Classified (Non-management) Step and Column Adjustments

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

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) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	112	112	112	112

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

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	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)?

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

185295

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

4. Amount included for any tentative salary schedule increases

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Management/Supervisor/Confidential

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

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

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

Management/Supervisor/Confidential

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

Step and Column Adjustments

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

Management/Supervisor/Confidential

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

Other Benefits (mileage, bonuses, etc.)

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

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

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?

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ADDITIONAL FISCAL INDICATORS

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

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 pay roll 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)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	Yes
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

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	324,967,784.09
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	52,729,817.03
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	1,299.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	912,781.32
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	27,700.00
4. Other Transfers Out	All	9200	7200-7299	3,882,543.00
5. Interfund Transfers Out	All	9300	7600-7629	10,000.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	200,316.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,034,639.32
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	138,759.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				267,342,086.74
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				15,838.84
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,878.89

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	251,252,691.52	13,427.47
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	251,252,691.52	13,427.47
B. Required effort (Line A.2 times 90%)	226,127,422.37	12,084.72
C. Current year expenditures (Line I.E and Line II.B)	267,342,086.74	16,878.89
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
No Adjustments	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,202,292.00	1,202,292.00
2. State Lottery Revenue	8560	2,987,506.00		1,406,371.00	4,393,877.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,987,506.00	0.00	2,608,663.00	5,596,169.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,255,452.00		0.00	2,255,452.00
2. Classified Salaries	2000-2999	90,153.00		0.00	90,153.00
3. Employee Benefits	3000-3999	641,401.00		0.00	641,401.00
4. Books and Supplies	4000-4999	0.00		1,854,082.00	1,854,082.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	500.00			500.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			23,184.00	23,184.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,987,506.00	0.00	1,877,266.00	4,864,772.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	731,397.00	731,397.00
D. COMMENTS:					
Not applicable.					

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
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Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

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

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	219,679,331.00	1.53%	223,031,860.00	-0.34%	222,268,214.00
2. Federal Revenues	8100-8299	165,000.00	0.00%	165,000.00	0.00%	165,000.00
3. Other State Revenues	8300-8599	26,072,896.00	-86.87%	3,422,896.00	-4.38%	3,272,896.00
4. Other Local Revenues	8600-8799	3,456,365.00	14.47%	3,956,365.00	0.00%	3,956,365.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(42,901,859.00)	-1.03%	(42,461,401.00)	-1.04%	(42,021,538.00)
6. Total (Sum lines A1 thru A5c)		206,471,733.00	-8.89%	188,114,720.00	-0.25%	187,640,937.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				107,770,666.00		106,862,640.00
b. Step & Column Adjustment				891,974.00		891,974.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,800,000.00)		(600,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	107,770,666.00	-0.84%	106,862,640.00	0.27%	107,154,614.00
2. Classified Salaries						
a. Base Salaries				27,295,689.00		26,059,808.00
b. Step & Column Adjustment				114,119.00		110,194.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,350,000.00)		(400,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,295,689.00	-4.53%	26,059,808.00	-1.11%	25,770,002.00
3. Employee Benefits	3000-3999	35,992,786.00	-3.69%	34,663,000.00	-0.98%	34,323,247.00
4. Books and Supplies	4000-4999	2,908,300.00	0.00%	2,908,300.00	0.00%	2,908,300.00
5. Services and Other Operating Expenditures	5000-5999	10,880,846.00	-5.36%	10,297,504.00	1.61%	10,462,985.00
6. Capital Outlay	6000-6999	25,826.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,695,196.00	3.50%	3,824,528.00	3.50%	3,958,386.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,608,195.00)	0.00%	(1,608,195.00)	0.00%	(1,608,195.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		186,961,114.00	-2.11%	183,007,585.00	-0.02%	182,969,339.00

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)		19,510,619.00		5,107,135.00		4,671,598.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		23,325,706.58		42,836,325.58		47,943,460.58
2. Ending Fund Balance (Sum lines C and D1)		42,836,325.58		47,943,460.58		52,615,058.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	103,045.00		103,045.00		103,045.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	24,500,000.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,153,129.00		8,966,235.00		8,857,035.00
2. Unassigned/Unappropriated	9790	9,080,151.58		38,874,180.58		43,654,978.58
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		42,836,325.58		47,943,460.58		52,615,058.58
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,153,129.00		8,966,235.00		8,857,035.00
c. Unassigned/Unappropriated	9790	9,080,151.58		38,874,180.58		43,654,978.58
(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)		18,233,280.58		47,840,415.58		52,512,013.58
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)
Please see attached list for budget assumptions.						

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	1,680,992.00	0.00%	1,680,992.00	0.00%	1,680,992.00
2. Federal Revenues	8100-8299	29,445,994.00	-26.99%	21,498,292.00	0.00%	21,498,292.00
3. Other State Revenues	8300-8599	21,640,647.00	0.09%	21,659,245.00	0.09%	21,678,123.00
4. Other Local Revenues	8600-8799	21,590,104.00	-5.45%	20,414,314.00	1.59%	20,739,058.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	42,901,859.00	-1.03%	42,461,401.00	-1.04%	42,021,538.00
6. Total (Sum lines A1 thru A5c)		117,259,596.00	-8.14%	107,714,244.00	-0.09%	107,618,003.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,514,623.00		30,993,171.00
b. Step & Column Adjustment				228,548.00		221,588.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(750,000.00)		(1,500,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,514,623.00	-1.65%	30,993,171.00	-4.12%	29,714,759.00
2. Classified Salaries						
a. Base Salaries				28,177,999.00		27,805,238.00
b. Step & Column Adjustment				127,239.00		123,853.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(500,000.00)		(940,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,177,999.00	-1.32%	27,805,238.00	-2.94%	26,989,091.00
3. Employee Benefits	3000-3999	31,506,313.00	-3.01%	30,558,683.00	-3.57%	29,466,654.00
4. Books and Supplies	4000-4999	7,603,237.00	-9.86%	6,853,237.00	-3.65%	6,603,237.00
5. Services and Other Operating Expenditures	5000-5999	18,062,028.00	1.82%	18,390,305.00	1.82%	18,725,148.00
6. Capital Outlay	6000-6999	512,700.00	-2.48%	500,000.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	52,659.00	0.00%	52,659.00	0.00%	52,659.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	713,619.00	0.00%	713,619.00	0.00%	713,619.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		118,143,178.00	-1.93%	115,866,912.00	-3.11%	112,265,167.00

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)		(883,582.00)		(8,152,668.00)		(4,647,164.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,504,836.36		15,621,254.36		7,468,586.36
2. Ending Fund Balance (Sum lines C and D1)		15,621,254.36		7,468,586.36		2,821,422.36
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	15,621,254.36		7,468,586.36		2,821,422.36
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)		15,621,254.36		7,468,586.36		2,821,422.36
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)
Please see attached list for budget detail assumptions.						

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	221,360,323.00	1.51%	224,712,852.00	-0.34%	223,949,206.00
2. Federal Revenues	8100-8299	29,610,994.00	-26.84%	21,663,292.00	0.00%	21,663,292.00
3. Other State Revenues	8300-8599	47,713,543.00	-47.43%	25,082,141.00	-0.52%	24,951,019.00
4. Other Local Revenues	8600-8799	25,046,469.00	-2.70%	24,370,679.00	1.33%	24,695,423.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		323,731,329.00	-8.62%	295,828,964.00	-0.19%	295,258,940.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				139,285,289.00		137,855,811.00
b. Step & Column Adjustment				1,120,522.00		1,113,562.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,550,000.00)		(2,100,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	139,285,289.00	-1.03%	137,855,811.00	-0.72%	136,869,373.00
2. Classified Salaries						
a. Base Salaries				55,473,688.00		53,865,046.00
b. Step & Column Adjustment				241,358.00		234,047.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,850,000.00)		(1,340,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	55,473,688.00	-2.90%	53,865,046.00	-2.05%	52,759,093.00
3. Employee Benefits	3000-3999	67,499,099.00	-3.37%	65,221,683.00	-2.20%	63,789,901.00
4. Books and Supplies	4000-4999	10,511,537.00	-7.14%	9,761,537.00	-2.56%	9,511,537.00
5. Services and Other Operating Expenditures	5000-5999	28,942,874.00	-0.88%	28,687,809.00	1.74%	29,188,133.00
6. Capital Outlay	6000-6999	538,526.00	-7.15%	500,000.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,747,855.00	3.45%	3,877,187.00	3.45%	4,011,045.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(894,576.00)	0.00%	(894,576.00)	0.00%	(894,576.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		305,104,292.00	-2.04%	298,874,497.00	-1.22%	295,234,506.00
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)		18,627,037.00		(3,045,533.00)		24,434.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		39,830,542.94		58,457,579.94		55,412,046.94
2. Ending Fund Balance (Sum lines C and D1)		58,457,579.94		55,412,046.94		55,436,480.94
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	103,045.00		103,045.00		103,045.00
b. Restricted	9740	15,621,254.36		7,468,586.36		2,821,422.36
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	24,500,000.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,153,129.00		8,966,235.00		8,857,035.00
2. Unassigned/Unappropriated	9790	9,080,151.58		38,874,180.58		43,654,978.58
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		58,457,579.94		55,412,046.94		55,436,480.94
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,153,129.00		8,966,235.00		8,857,035.00
c. Unassigned/Unappropriated	9790	9,080,151.58		38,874,180.58		43,654,978.58
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)		18,233,280.58		47,840,415.58		52,512,013.58
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.98%		16.01%		17.79%
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? No</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>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>		0.00		0.00		0.00
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d</p> <p>(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>		16,647.82		15,970.93		15,283.91
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>		305,104,292.00		298,874,497.00		295,234,506.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>		305,104,292.00		298,874,497.00		295,234,506.00
<p>d. Reserve Standard Percentage Level</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>		9,153,128.76		8,966,234.91		8,857,035.18
<p>f. Reserve Standard - By Amount</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>		9,153,128.76		8,966,234.91		8,857,035.18
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(92,191.00)	0.00	(814,274.00)				
Other Sources/Uses Detail					0.00	10,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	5,065.00	0.00	115,577.00	0.00				
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation							0.00	.01
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,868.00	0.00	334,761.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,758.00	0.00	363,936.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	82,500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	92,191.00	(92,191.00)	814,274.00	(814,274.00)	10,000.00	10,000.00	0.00	.01

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	(91,191.00)	0.00	(894,576.00)				
Other Sources/Uses Detail					0.00	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	5,065.00	0.00	126,841.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,868.00	0.00	359,289.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,758.00	0.00	408,446.00	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	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	82,500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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								
Other Sources/Uses 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
Fund Reconciliation								
TOTALS	91,191.00	(91,191.00)	894,576.00	(894,576.00)	0.00	0.00		