

San Bernardino City Unified School District



2022-23
Final Budget
June 21, 2022

San Bernardino City Unified School District

2022-23 Final Budget

June 21, 2022

Doc Ervin
Superintendent

Rachel Monarrez, Ed.D.
Deputy Superintendent

Harold Sullins
Associate Superintendent Business, Facilities, and Operations

Prepared by:
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Hope
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San Bernardino City Unified School District 2022-23 Final Budget

Board of Education

Dr. Scott Wyatt, President

Danny Tillman, Vice President

Dr. Gwendolyn Dowdy-Rodgers

Mayra Ceballos

Dr. Barbara Flores

Abigail Rosales-Medina

District Administration

Doc Ervin
Superintendent

Rachel Monarrez , Ed. D
Deputy Superintendent

Harold Sullins
Associate Superintendent Business, Facilities, and Operations

Ana Applegate
Assistant Superintendent, Educational Services

Ricardo Esquivel, Ed.D.
Assistant Superintendent, Equity, Access, and
Innovation

Marcus Funchess, Ed.D.
Assistant Superintendent, Human Resources

Sandra Rodriguez, Ed.D.
Assistant Superintendent, Student Services

Joseph Paulino
Chief School Police

Ginger Ontiveros
Executive Director, Community Engagement

**San Bernardino City Unified
2022-23 Final Budget**

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LOCAL CONTROL AND ACCOUNTABILITY PLAN (LCAP)

2022-23 CALENDAR

San Bernardino City Unified School District

August 31, 2022	Directors/LCAP Leads Accountability Meeting	Google Meeting 10:15-12:15 p.m.
October 6, 2022	District African American Parent Advisory Council (DAAAC) Update	TBD 5:30-7:00p.m.
October 7, 2022	District English Learner Advisory Committee (DELAC) Update	Zoom Meeting 9:30-11:30 a.m.
October 13, 2022	District Advisory Council (DAC) Update	Zoom Meeting 5:30-7:00p.m.
October 22, 2022	Community Advisory Committee (CAC) Update	Zoom Meeting 4:00-6:00p.m.
Date/Time TBD	Cabinet/Union Leadership Meeting	TBD
January 12, 2023	District African American Parent Advisory Council (DAAAC) Update	TBD 5:30-7:00p.m.
January 12, 2023	District Advisory Council (DAC) Update	Zoom Meeting 5:30-7:00 p.m.
January 13, 2023	District English Learner Advisory Committee (DELAC) Update	Zoom Meeting 9:30-11:30 a.m.
January 24, 2023	Community (Educational Partners) LCAP Meeting Update	Zoom Meeting 5:30-7:00 p.m.
February 21, 2022	Supplemental LCAP Board Report with Second Interim Report	BOE 5:30 p.m.
Date/Time TBD	Cabinet/Union Leadership Meeting	TBD
March 1- April, 2023	District LCAP Annual Update Survey	Google Form
March, 2023	Directors/LCAP Leads Progress Monitoring and Assistance	Google Meeting 1:00-4:30 p.m.
March 2, 2023	District African American Parent Advisory Council (DAAAC) Update	TBD 5:30-7:00 p.m.
March 3, 2023	District English Learner Advisory Committee (DELAC) Update	Zoom Meeting 9:30-11:30 a.m.
March 9, 2023	District Advisory Council (DAC) Update	Zoom Meeting 5:30-7:00 p.m.
March 14, 2023	Community (Educational Partners) LCAP Meeting Update	Zoom Meeting 5:30-7:00 p.m.

May 5, 2022	District African American Parent Advisory Council (DAAAC) Update	Zoom Meeting 5:30-7:00 p.m.
May 6, 2022	District English Learner Advisory Committee (DELAC) Update	Zoom Meeting 9:30-11:30 a.m.
May 12, 2022	District Advisory Council (DAC) Update	Zoom Meeting 5:30-7:00 p.m..
May 23, 2022	Superintendent's Student Advisory Committee (SLAC) Update	AKOMA 8:30-1:30
May 23, 2022	Superintendent's Parent Advisory Council (SPAC) Update	Zoom Meeting 4:30-6:00 p.m.
May 24, 2022	Community (Educational Partners) LCAP Meeting Presentation of the LCAP (DAC/DELAC per Ed Code)	Zoom Meeting, 5:30-7:00 p.m.
May 31, 2022	Board Budget and LCAP Workshop	BOE 5:30 p.m
June 7, 2022	Board of Education Meeting Public Hearing for LCAP Actions and Expenditures, and Budget (DAC/DELAC per Ed Code)	TBD
June 21, 2022	LCAP Approval *Approval of final draft of 2022-23 Annual LCAP Report of SBCSD California School Dashboard Local Indicators (per Ed Code)	BOE 5:30 p.m.

San Bernardino City Unified School District
Budget Overview
As of July 1, 2022

This overview has been prepared to provide an overall summary of the district budget and identify the major sources of funding and how the funds are allocated. Developing a balanced budget is a critical element of a fiscally responsible school district.

With the implementation of the Local Control Funding Formula (LCFF), funding for K-12 education has improved significantly since 2012-13, although funding for education in California is still near the bottom as compared to the Nation. While still maintaining fiscal solvency, budgeting decisions and new expenditures are prioritized based upon the District's Community Engagement Plan (CEP), Local Control Accountability Plan (LCAP) and Key Performance Indicators (KPIs).

LCFF has reached full implementation; however, future funding increases of COLA only will be less than increases in future obligations such as PERS/STRS, health and welfare, step and column, Special Education and other operational costs. The district will have to prioritize its expenditures and prepare for these increases.

San Bernardino City Unified projects to receive approximately \$993.9 million in total general fund revenues for the purpose of educating our students. This funding comes from a variety of sources, primarily Local Control Funding Formula (LCFF) which is directly tied to student attendance and the districts unduplicated pupil count (English Language Learners, low socio-economic, and Foster Youth populations) as follows:

2022-23 Projected Revenues	Amount
LCFF Base Funding	\$ 454,658,388
LCFF Supplemental/Concentration	\$ 177,624,762
LCFF Transfer to Deferred Maintenance	(\$ 2,138,841)
Total LCFF Sources	\$ 630,144,309
Federal (includes Unrestricted and Restricted Sources)	\$ 210,003,144
Other State (includes Unrestricted and Restricted Sources)	\$ 143,407,619
Other Local (includes Unrestricted and Restricted Sources)	\$ 10,361,648
Total General Fund Revenues	\$ 993,916,719

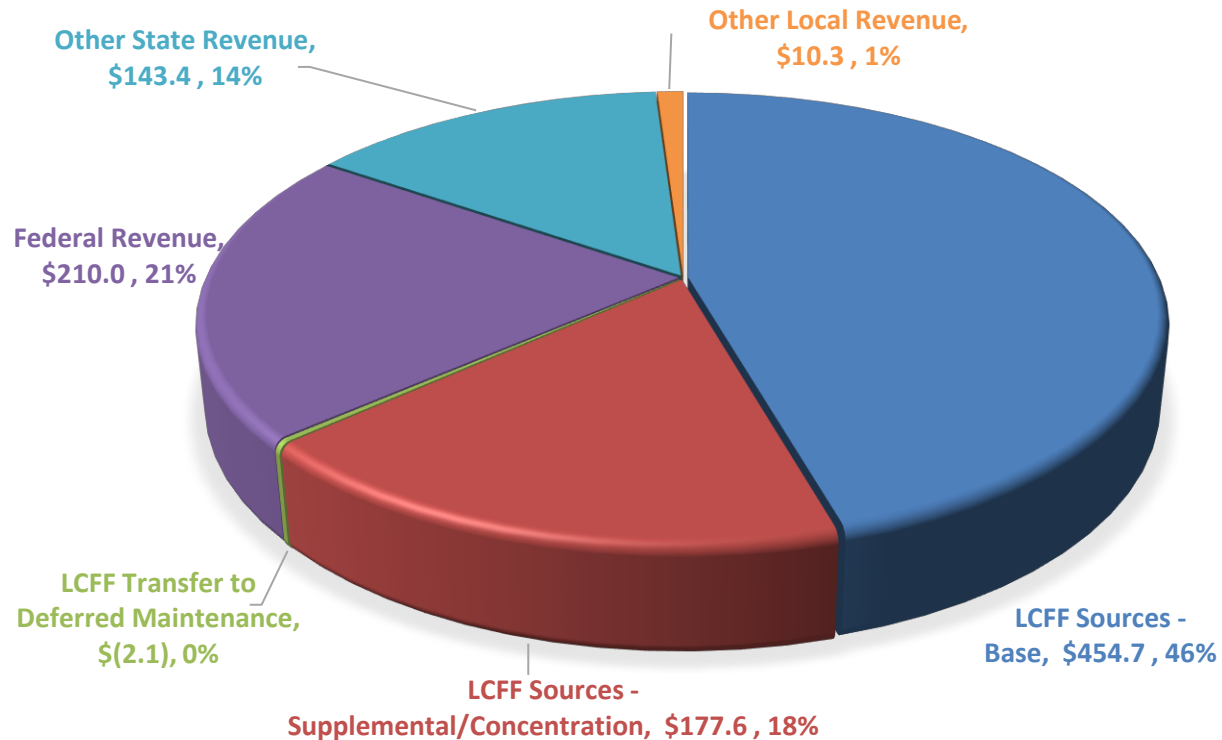
Base Programs

Base educational and district operational programs are funded through LCFF sources, other state revenue, and local sources. These programs are required to provide the primary educational and operational activities of the district. Examples include teaching staff, school administration, and support systems such as: utilities, maintenance, and insurance.

The attached Schedule of Base Programs (see Attachment 1) summarizes how district funds are allocated to staff school sites and provide budget allocations to sites for base programs. Additionally, the base funding is allocated to the departments that provide support and services to school sites. The total of base programs supported through the general fund is \$390,913,551.

**San Bernardino City Unified School District
Budget Overview
As of July 1, 2022**

Total General Fund Revenues - \$993.9 Million



SBCUSD Programs identified as Supplemental/Concentration

The supplemental/concentration programs are those that offer instruction and services above and beyond the basic instructional program. They are principally directed to improve services to students that are low socio-economic, English Learners, or Foster Youth. These students comprise 90.28% of our total student population.

Prior to the implementation of the Local Control Funding Formula (LCFF), the District operated a number of programs that had previously been funded through state categorical funding. Many of these programs were deemed “flexible” by the state meaning they could be used for any purpose by the district. Most of these flexible programs were continued by the District, to support the original intent of the funding and serve our students in areas of greatest need. In some circumstances, such as Home to School Transportation, the district expanded funding for the program to support the rising cost of transporting our students. These programs are considered supplemental/concentration in nature.

San Bernardino City Unified School District
Budget Overview
As of July 1, 2022

Additionally, there are several programs that have been consistently supported through the unrestricted general fund prior to LCFF that are supplemental in nature. Examples of these include:

Visual and Performing Arts, Intensive Instruction, and Elementary Counseling. These too are considered supplemental/concentration programs.

With the implementation of LCFF and increases in funding to the district, the Board of Education has taken the opportunity to fund several of its priorities with supplemental/concentration dollars including Innovation Grants, Student Achievement Programs, Parent Involvement, Focus Schools, Career Pathways and many other priorities. These priorities are identified in Attachment 2.

School sites are also given Local Control Accountability Plan (LCAP) allocations from supplemental/concentration funds to provide additional support to our neediest students in the amount of \$25,270,287.

The total of all general fund supplemental/concentration expenditures and reserves is \$210,760,360. These expenditures include \$177,624,762 from the 2022-23 supplemental/concentration revenues and \$33,135,598 in carryover supplemental/concentration from school year 2021-22.

These programs will be routinely evaluated for their effectiveness and whether their function remains base or supplemental/concentration as identified. If priorities change, allocations of funds may be repurposed. The District will engage its Educational Partners to provide input and feedback on any changes or revisions to the LCAP.

Categorical/Restricted Programs

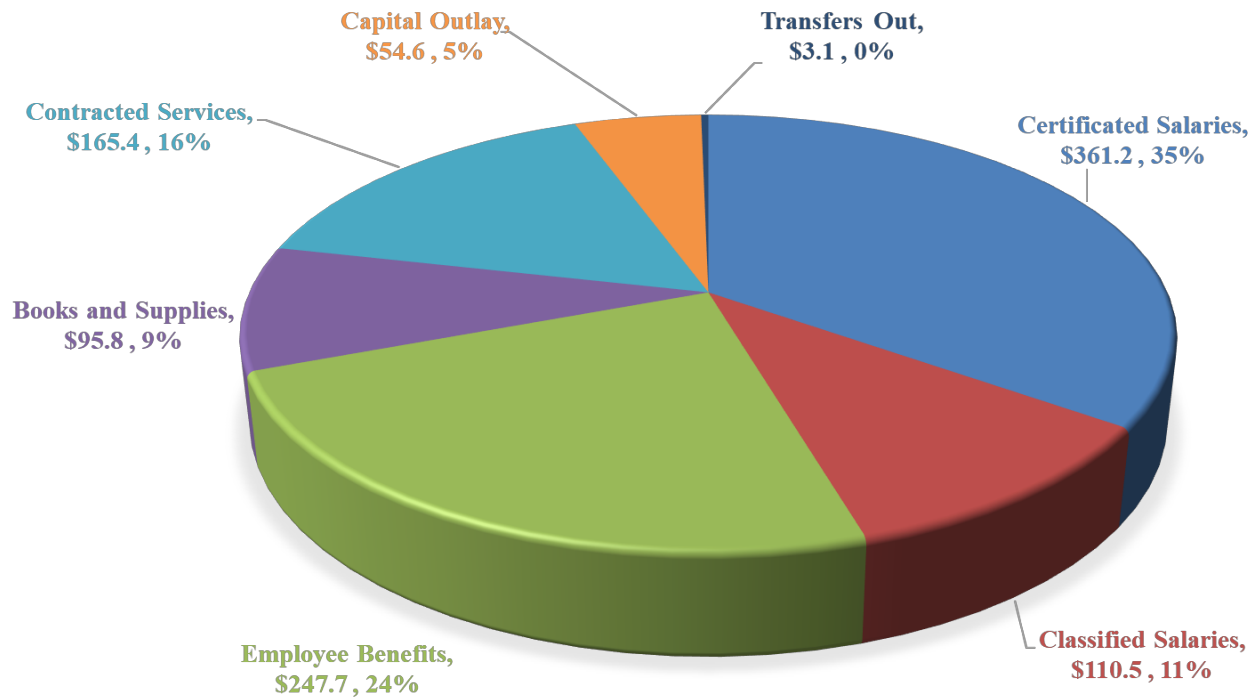
School sites are also provided budget allocations from restricted programs that are intended to serve specific purposes or populations. These include, but are not limited to Title I, CAPs-ASES, and Special Education. School site allocations of these funds total \$20,403,632. A schedule of all general fund restricted programs (Attachment 3) totaling \$436,729,566 is also attached. This attachment is provided to illustrate how the restricted programs are budgeted as of July 1, 2022.

A schedule of budget allocations to each school site is attached that reflects the amount of funds allocated as base, supplemental/concentration, and restricted. (Attachment 4).

The total general fund budgeted expenditures as of July 1, 2022 are categorized as follows:

**San Bernardino City Unified School District
Budget Overview
As of July 1, 2022**

Total Budgeted General Fund Expenditures at July 1, 2022 - \$1.0 Billion



Overall General Fund

In summary, the 2022-23 general fund expenditure budget is comprised of the following:

Attachment #	Description	Amount
1	Base Programs (Site staffing, allocations and support services)	\$390,913,551
2	Supplemental/Concentration programs with LCAP Carryover	\$210,760,360
3	Restricted Programs	\$436,729,566
	Total General Fund Expenditure Budget	\$1,038,403,477

**Schedule of Base Programs
As of July 1, 2022**

Attachment 1

	Budget July 1, 2022
School Site Staffing	
Teaching Staff	\$ 204,039,469
Instructional Classified Staff	3,168,442
Administrative Staff	42,595,457
Substitute	8,703,849
Overtime and Additional Duty	10,839
Total School Site Staffing	\$ 258,518,056
Allocations to School Sites - Base Programs	11,886,197
Total Direct Funding and Support to School Sites	\$ 270,404,253
Central Support	
Business Services (includes Accounting, Accounts Payable, Payroll, Information Technology, Purchasing, Risk Management, Fiscal, Warehouse, Benefits)	12,324,039
Educational Services (includes Textbooks, Instructional Materials, Curriculum Development and Educational Oversight and Charter Oversight)	18,039,004
Student Services (includes Student Services, Youth Services, Alternative Learning, Psychological Services, and Health Services)	6,791,047
Personnel Services (includes Human Resources, Employee Relations, Affirmative Action and Personnel Commission)	6,814,057
Administrative Services (includes Superintendent, Deputy Superintendent, Board of Education and School Police)	13,697,437
Equity, Access, and Innovation	651,146
Facilities/Maintenance and Operations	28,358,051
Other Specific Costs:	
Special Education Transportation	11,150,530
Insurance/Utilities	15,680,000
Legal Fees	733,668
Property/Liability Insurance Loss	6,180,319
Other County ADA Program	90,000
Total of Base Programs	\$ 390,913,551

Schedule of LCAP Programs as of July 1, 2022

Attachment 2

Funding Code	Program Description	Budget July 1, 2022
030	California Cadet Corp	75,650
033	Elementary Library Aides	846,873
035	Elementary Health Aides	2,142,903
035-0302	Health Aides	196,000
035-0473	Attendance Improvement	5,405,953
03D/05D	School Site Teaching Allocations - ABE/Dual	2,872,161
03I	Itinerant Teachers	379,986
03T-0472	Early Childhood Education	2,836,564
042/094	Community Engagement	1,308,593
048/446	Cal-Safe Unrestricted	2,478,057
049	Targeted Instructional Improvement Program	243,823
05D-0475	Foreign Language	1,012,266
060	Youth Court Hearing Panel	651,845
061/729	Vocational Education/Career Guidance	741,197
064	School-Linked Services	10,000
074	Communications - Parents Community And Staff	3,110,393
081/611	Transportation	11,993,789
095	Common Core Demonstration Classroom Teachers	1,994,129
096	Onboarding	456,624
117/430	Advanced Learners, Gifted And Talented Students	561,013
147	Academic Competition Program - Academic Decathlon	17,100
182	Teacher Development - CWA	10,000
189	Crossing Guards	829,046
190/192/194/456	Staff Development Programs	1,389,778
207/433	Music & Fine Arts - Elementary	2,630,153
224-0407	Counseling	12,372,351
243-0441	Focus Schools	2,574,095
261	English Learners Support Programs	818,680
312	Career Technical Education Teachers	2,302,505
327	Opportunity Programs	1,979,934
349/403/127	Intensive Instruction	1,009,035
418	Innovation Grants	742,827
419-0000-100-606 (0301 res)	School Site Allocations	21,871,453
419-0301-920	Categorical Programs	2,668,790
419-0402	VAPA	1,000,000
419-0404	Academic School Competitions	160,000
419-0405-844	Tutoring	5,592,178
419-0408	Multilingual Programs	1,651,760
419-0409	English Learners/Reclassify	3,900,873
419-0410	Advanced Learners, Gifted And Talented Students	232,000
419-0411	ETSA	868,625
419-0412	Foster Youth Support Services	1,218,577
419-0413	Family Engagement	4,812,708
419-0414	AVID	1,413,000
419-0416	Positive Youth Development	200,000
419-0420	Elementary Professional Development	1,000,000

419-0421	Secondary Professional Development	1,302,327
419-0423	Certificated Contract Increase	1,800,000
419-0424	Community Engagement	500,000
419-0429	IT Staff- Expand Chromebook	8,500,000
419-0431	Summer School 2023	8,500,000
419-0432	Teacher/Student/Parent Engagement	175,000
419-0433	9th Grade Smaller Learning Communities	1,389,959
419-0435	IT Staff- SBAC Support	1,178,277
419-0437	Staffing Ratios Secondary MS	1,304,749
419-0438	Competitive/Comparable Salary	720,157
419-0439	Categorical Realignment	1,357,051
419-0440	Operational Support	250,000
419-0442	Multi-Tiered System of Support	6,668,659
419-0443	Alternative Programs- Program Specialists	1,402,107
419-0446	Science Camp for Elementary 5/6 Grades	2,970,000
419-0447	Professional Development.	4,370,789
419-0451	Attendance Improvement	225,000
419-0452	Student Wellness/Behavioral Support	2,644,800
419-0456	Multilingual Initiative	1,238,990
419-0458	College and Career Readiness	1,559,670
419-0460	Teacher Supplies	600,000
419-0465	Special Education	1,000,000
419-0466	Technology Implementation	1,524,497
419-0467	Additional Nurses	1,582,407
419-0468	Temp Teach Contract ABE/Dual.	276,728
419-0470	Recruitment and Retention	3,473,929
419-0471	Student Advisory	90,000
419-0474-920	Culturally Relevant Books	12,903,762
419-0476	Resident Guest teachers	3,000,000
419-0500	Class Size K-3 Super Concentration Dollars	15,744,984
419-0501	Learning Lab Super Concentration Dollars	6,124,757
612	TIIG	2,733,979
731	International Baccalaureate - Cajon, Arroyo Valley	941,289
744	Bilingual Support	123,210
Total LCAP		\$210,760,362

**Restricted General Fund Programs
As of July 1, 2022**

Attachment 3

Resource Code	Program Description	Budget July 1, 2022
2600	Expanded Learning Opportunities Program	27,888,184
3010	IASA - Title I Base Grants Low Income	30,605,528
3182	ESSA School Improvement Funding	1,815,472
3212	Elementary & Secondary Relief ESSER II	34,507,829
3213	Elementary & Secondary Relief ESSER III	90,975,379
3214	ESSER III Learning Loss	15,645,698
3216	ELO ESSER II State Reserve	4,935,300
3217	ELO GEER II	1,389,328
3218	ELO ESSER III Emergency Needs	2,174,811
3219	ELO ESSER III Learning Loss	3,574,263
3305	IDEA 611 ARP	2,198,658
3308	IDEA 619 ARP	188,413
3310	Special Education-IDEA Base Grant Entitlement	15,028,129
3315	Special Education-IDEA Preschool	177,724
3327	Mental Health Services - SB87	570,278
3345	Special Education-IDEA Preschool Staff Development	1,000
3385	Special Education-IDEA Early Intervention Grants	59,697
3395	Special Education-Alternative Dispute Resolution	79,686
3410	Department of Rehabilitation-Workability II	409,489
3550	Strengthening Career & Technical Education	629,684
4035	Title II, Supporting Effective Instruction	2,648,370
4124	NCLB Title IV 21st Century	2,667,193
4127	Title IV Student Support	2,259,884
4201	Title III Immigrant Education	112,870
4203	Title III LEP Student	1,225,341
4510	Indian Education	76,581
5815	We Can Work	61,145
5824	Stop School Violence Program	183,418
5825	School Violence Prevention	366,147
6010	After School Education & Safety	11,609,872
6300	Lottery: Instructional Materials	4,889,743
6386	Culinary Organic Recyclable	144,750
6387	Career Technology Education Incentive Grant	1,315,097
6500	Special Education	94,575,087
6510	Special Education-Early Education Exceptional Needs	764,535
6515	Infant Discretionary Funds	1,594
6520	Special Education-Project Workability	374,160
6536	Special Education Dispute Prevention	507,531
6537	Special Education Learning Recovery	511,476
6546	Special Education Mental Health Related Services	4,175,520
6547	Special Education Early Intervention Preschool	1,258,197
7220	Partnership Academies Program	243,000
7412	A-G Access/Success Grant	3,447,107
7413	A-G Learning Loss Mitigation	1,292,306
7425	AB 86 Expanded Learning Opportunities	307,589
7426	AB 86 ELO Paraprofessional	1,249,045
7690	STRS On Behalf Pension Contribution	36,581,028
7810	Early Literacy Support Block Grant	314,616
8150	Routine Maintenance-Ongoing Major Maintenance	25,458,726
9009	Medi-Cal Billing Option	398,402
9094	CSEA Advanced Degree Stipend	550,000
9095	Student Run Enterprise-SWP	71,844
9096	Arroyo Water Utilities-SWP	138,106
9097	Anivation Tech Academy Cyber	82,200
90XX	Various RDA/IVDA	4,012,537
	Total Restricted Programs	\$ 436,729,566

**SCHOOL SITE ALLOCATIONS
2022-23 BUDGET**

School Number	School Name	Enrollment	Base Allocation	Supplemental/ Concentration Allocation	Restricted Allocation	Total
102	Alessandro	511	50,395.90	251,269.92	230,524.99	532,190.81
104	Arrowhead	279	27,338.40	240,251.94	127,143.92	394,734.26
106	Barton	511	50,104.90	266,977.66	246,149.18	563,231.74
108	Belvedere	590	58,151.20	535,958.20	220,587.37	814,696.77
110	Bradley	496	49,899.80	264,359.70	243,878.48	558,137.98
114	Manuel A. Salinas Creative	445	44,604.40	439,141.91	218,903.91	702,650.22
116	Cole	423	41,798.00	226,661.13	207,000.42	475,459.55
118	Cypress	446	44,283.30	235,038.59	216,456.66	495,778.55
120	Davidson	377	37,283.30	199,957.98	182,099.29	419,340.57
122	Del Rosa	489	48,365.50	252,840.69	232,307.41	533,513.60
124	Emmerton	489	48,093.90	253,887.88	232,245.69	534,227.47
126	Fairfax	370	36,728.70	198,910.80	180,511.01	416,150.51
128	Highland-Pacific	278	27,223.00	153,702.58	126,367.36	307,292.94
130	Hillside	643	62,997.40	726,693.41	263,605.66	1,053,296.47
132	Hunt	495	49,056.90	276,925.89	254,737.84	580,720.63
134	Inghram	234	22,948.80	126,655.21	112,769.73	262,373.74
136	Kendall	358	34,812.40	173,254.83	146,974.23	355,041.46
138	Kimbark	303	29,328.00	563,559.71	103,785.70	696,673.41
140	Lankershim	560	55,819.40	295,775.17	272,526.87	624,121.44
142	Lincoln	623	63,059.20	312,530.09	288,339.34	663,928.63
144	Lytle Creek	546	55,486.20	281,114.62	258,390.95	594,991.77
146	Marshall	334	33,550.30	182,155.88	164,698.54	380,404.72
148	Monterey	360	35,916.20	188,962.56	171,722.36	396,601.12
150	Mt Vernon	466	46,607.70	253,887.88	232,995.69	533,491.27
152	Muscoy	664	67,240.40	342,374.79	316,205.31	725,820.50
154	Newmark	349	34,473.20	198,910.80	181,111.01	414,495.01
156	Northpark	493	47,846.40	296,828.40	189,433.34	534,108.14
158	North Verdmont	447	43,370.50	556,472.16	152,049.10	751,891.76
160	Captain Leland F. Norton	454	45,370.40	249,175.55	229,348.43	523,894.38
162	Oehl	450	44,511.10	301,715.40	189,433.34	535,659.84
164	Palm Avenue	532	51,448.60	338,517.31	175,256.75	565,222.66
166	Parkside	456	44,698.10	231,897.04	212,541.82	489,136.96
168	Riley College Prep Academy	460	46,731.10	257,553.01	235,854.66	540,138.77
170	Rio Vista	410	40,988.50	217,236.49	199,405.90	457,630.89

**SCHOOL SITE ALLOCATIONS
2022-23 BUDGET**

School Number	School Name	Enrollment	Base Allocation	Supplemental/ Concentration Allocation	Restricted Allocation	Total
172	E. Neal Roberts	367	37,420.40	201,005.16	182,487.57	420,913.13
174	Roosevelt	468	47,836.60	264,359.70	243,678.48	555,874.78
176	Thompson	489	47,870.80	236,644.90	184,371.11	468,886.81
178	Urbita	366	36,685.20	195,245.66	177,052.03	408,982.89
180	Vermont	624	63,152.20	329,808.60	304,345.95	697,306.75
182	Warm Springs	424	42,970.70	229,279.09	209,771.12	482,020.91
184	Wilson	434	43,492.20	231,897.04	212,841.82	488,231.06
186	Anton	563	56,639.90	407,458.87	290,021.76	754,120.53
188	Jones	412	41,733.40	220,378.04	201,970.74	464,082.18
190	George Brown Jr.	741	74,310.00	374,837.45	347,141.97	796,289.42
192	Wong	649	64,862.50	333,997.33	309,599.07	708,458.90
194	Bob Holcomb	576	56,013.80	286,874.12	245,438.35	588,326.27
196	Graciano Gomez	480	48,220.30	254,935.06	233,683.97	536,839.33
198	Dr. Mildred D. Henry	361	35,797.80	189,486.16	172,716.50	398,000.46
199	H. Frank Dominguez	398	39,537.80	194,722.07	178,157.89	412,417.76
606	Harmon	16	1,633.00	4,712.32	26,919.00	33,264.32
731	Transitional Kindergarten	530	50,791.00	-	-	50,791.00
	Elementary Sub-Total	23,239	\$ 2,309,663.60	\$ 13,846,796.75	\$ 10,646,559.59	\$ 26,803,019.94
302	Arrowview	964	104,436.60	536,029.62	473,403.47	1,113,869.69
304	Curtis	671	72,542.80	364,815.29	311,669.77	749,027.86
306	Del Vallejo	654	70,289.90	362,197.33	308,899.07	741,386.30
308	Golden Valley	744	79,815.60	395,183.58	340,829.87	815,829.05
310	M.L. King	562	60,687.00	317,692.08	267,847.19	646,226.27
312	Richardson	577	61,168.20	316,374.47	226,880.21	604,422.88
314	Serrano	691	74,075.80	374,239.93	321,514.28	769,830.01
316	Shandin Hills	752	80,710.10	379,999.43	304,653.55	765,363.08
318	Chavez	1,062	113,616.20	515,609.56	422,746.20	1,051,971.96
322	Rodriguez Prep	741	78,596.50	375,287.11	298,361.72	752,245.33
324	Paakuma Intermediate	976	95,877.10	310,885.39	228,908.15	635,670.64
	Middle School Sub-Total	8,394	\$ 891,815.80	\$ 4,248,313.79	\$ 3,505,713.48	\$ 8,645,843.07

SCHOOL SITE ALLOCATIONS

2022-23 BUDGET

School Number	School Name	Enrollment	Base Allocation	Supplemental/ Concentration Allocation	Restricted Allocation	Total
402	Cajon	2,704	436,815.30	1,224,943.29	1,027,181.88	2,688,940.47
404	Pacific	1,146	185,884.60	653,705.27	562,916.21	1,402,506.08
406	San Bernardino	1,538	250,263.80	838,009.38	738,203.40	1,826,476.58
408	San Gorgonio	1,580	255,496.90	805,546.72	658,309.06	1,719,352.68
410	Arroyo Valley	2,767	449,675.00	1,430,714.64	1,297,469.61	3,177,859.25
412	Indian Springs	1,891	307,457.20	1,014,459.62	904,578.50	2,226,495.32
502	San Andreas	401	64,982.30	220,431.91	209,432.84	494,847.05
504	Sierra	494	80,787.20	212,578.04	201,070.74	494,435.98
510	Middle College High School	248	39,995.00	145,954.16	96,642.69	282,591.85
	High School Sub-Total	12,769	\$ 2,071,357.30	\$ 6,546,343.03	\$ 5,695,804.93	\$ 14,313,505.26
506	Alternative Learning Center	12	3,016.70	-	150.00	3,166.70
514	Virtual Academy	1,648	142,584.10	628,833.06	555,404.13	1,326,821.29
	Other Sub-Total	1,660	\$ 145,600.80	\$ 628,833.06	\$ 555,554.13	\$ 1,329,987.99
	Total Allocations By School Site	46,062	\$ 5,418,437.50	\$ 25,270,286.63	\$ 20,403,632.13	\$ 51,092,356.26

The above allocations do not include carryover

Base Allocation - includes budgets 144, 203, 204 & 205

Supplemental/Concentration Allocation - includes budgets 418, 419 & 612

Restricted Allocation - includes budgets 501 & Special Education

Allocations for After School Programs occurs in September

6/17/2022

San Bernardino City Unified School District

Summary of Budget Assumptions

Fiscal Years 2022-23, 2023-24, 2024-25

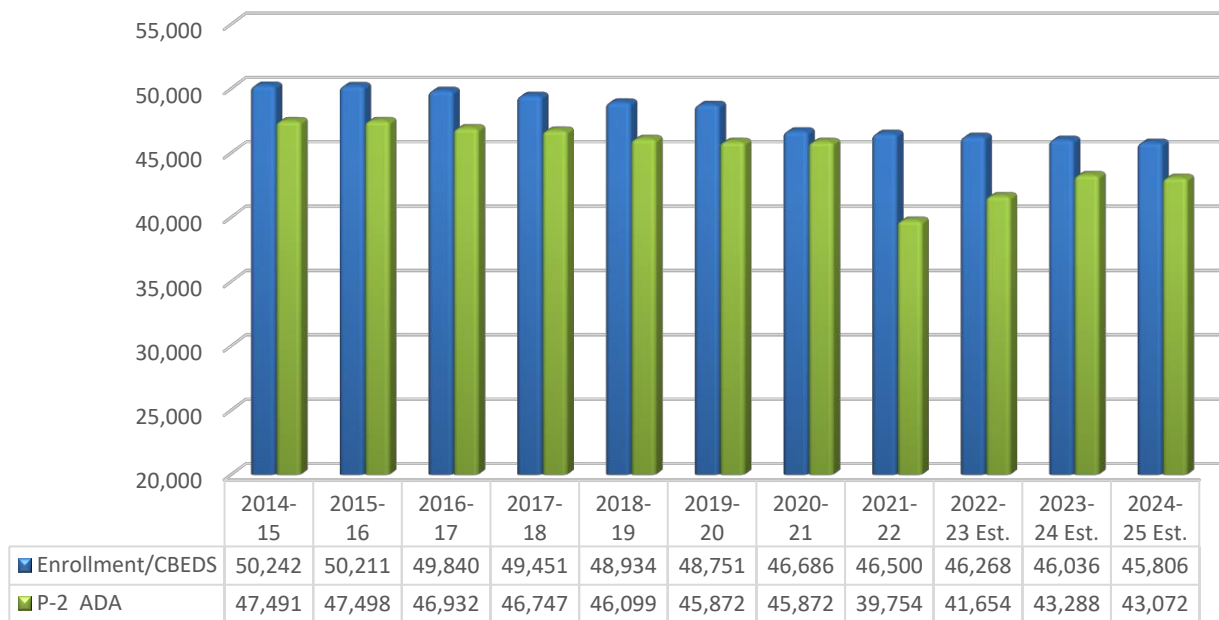
District budgets are developed in coordination with school sites and departments in June of each year using a series of assumptions that are used to determine revenues and expenditure projections. We incorporate the assumptions consistent with the recommendations of the County Office of Education and Department of Finance.

During the 2019-20 Fiscal Year, the Coronavirus (COVID19) pandemic resulted in the district closing all campuses and offices to in person instruction and operations. Teaching and district operations were conducted remotely. This continued throughout the 2020-21 fiscal year with district office staff returning on a rotational basis. Return to full in person instruction and district office staffing began in 2021-22.

The budget for San Bernardino City Unified School District and the multi-year assumptions have been prepared including the 2022-23 Governor's May Budget Revision until a final budget agreement can be reached by the Governor and the Legislature. All material adjustments to align with the 2022-23 State Budget, once signed and adopted, will be presented to the Board of Education within 45 days as required under current law.

The District currently serves over 46,500 students. With the pandemic and distance learning, district enrollment declined by 2,065 in 2020-21. In 2021-22 the district declined by another 186 students, or 0.4%. Subsequent years are projected to return to the historical trend of a 0.5% annual decline in enrollment.

SBCUSD ADA to Enrollment Trending



*ADA to Enrollment ratio does not include ADA generated from NPS, Extended Year Special Ed or Community Schools.

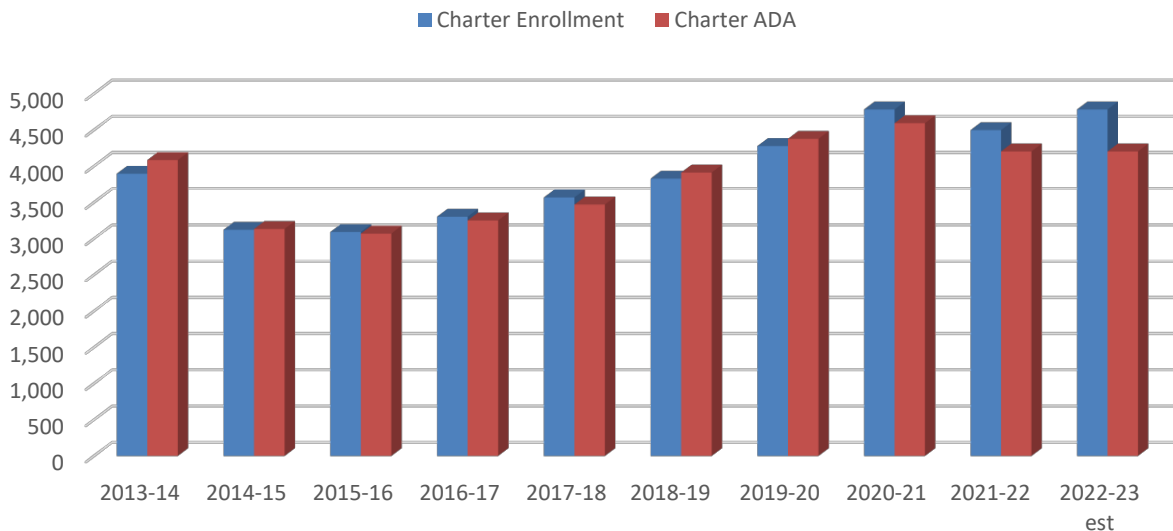
San Bernardino City Unified School District

Summary of Budget Assumptions

Fiscal Years 2022-23, 2023-24, 2024-25

The District has authorized 12 Charter Schools in 2022-23. The projected 2022-23 enrollment for the 12 Charters is 4,783 with projected ADA of 4,204 resulting in an average ADA to enrollment ratio for District Charters of 87.89%. The total LCFF funding attributable to these Charters is estimated at \$60.7 million.

**One charter generates P-2 ADA based upon year-round attendance with 4 tracks. Enrollment is measured annually, resulting in ADA greater than enrollment.*



	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 est
Charter Enrollment	3,896	3,123	3,092	3,303	3,569	3,828	4,279	4,783	4,498	4,783
Charter ADA	4,085	3,134	3,070	3,251	3,471	3,913	4,378	4,594	4,204	4,204

Revenues

Local Control Funding Formula (LCFF)

LCFF funding is the primary source of district funding and is derived from student average daily attendance. Additional funds are provided for those students that are low socio-economic, English

San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2022-23, 2023-24, 2024-25

Language Learner, and Foster Youth. These students (quantified as an unduplicated pupil percentage or UPP) comprise approximately 90.28% of the student population at San Bernardino City Unified.

The growth factors and COLA applied to the calculation of the Local Control Funding Formula target funding for the current and subsequent years are as follows:

Fiscal Year	2022-23	2023-24	2024-25
COLA	9.85%	5.38%	4.02%
Increase (Decrease) over Prior Year	\$30.7M	\$24.4M	\$24.3M
Unduplicated Pupil Percentage – 3 Year Average	90.33%	90.27%	90.27%

Local Control Funding Formula (LCFF) revenue is projected by including current ADA projections for 2022-23. The District projects a decline of 233 in enrollment in 2022-23. An addition of \$2,813 per TK ADA has also been included.

2022-23 LCFF Funding	
Base funding (Includes TIIG and Transportation)	\$454,658,388
Supplemental and Concentration	\$177,624,762
LCFF Target Funding	\$632,283,150

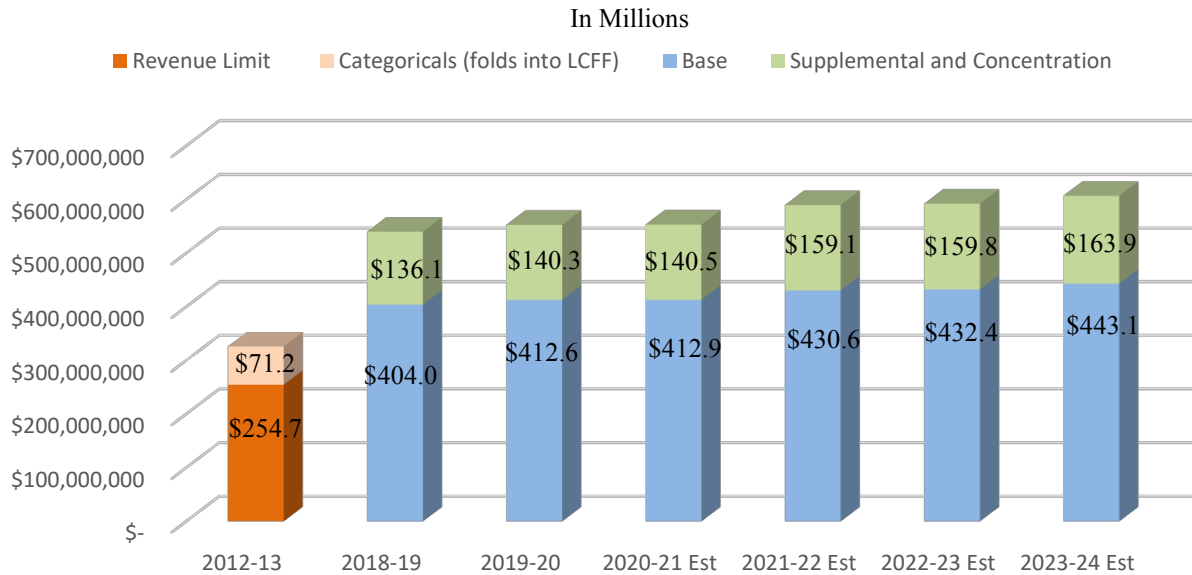
LCFF Base and Supplemental Funding

Under the LCFF, the District must ensure that supplemental and concentration funds are principally directed to be used to increase or improve services to students that are eligible for free and reduced meals, English Language Learner, or Foster Youth. The chart below illustrates the 2022-23 base funding applicable to all students and the additional supplemental and concentration funding for low socio-economic, English Learner and Foster Youth that are represented at an unduplicated count of 90.28% of the district student population.

San Bernardino City Unified School District

Summary of Budget Assumptions

Fiscal Years 2022-23, 2023-24, 2024-25



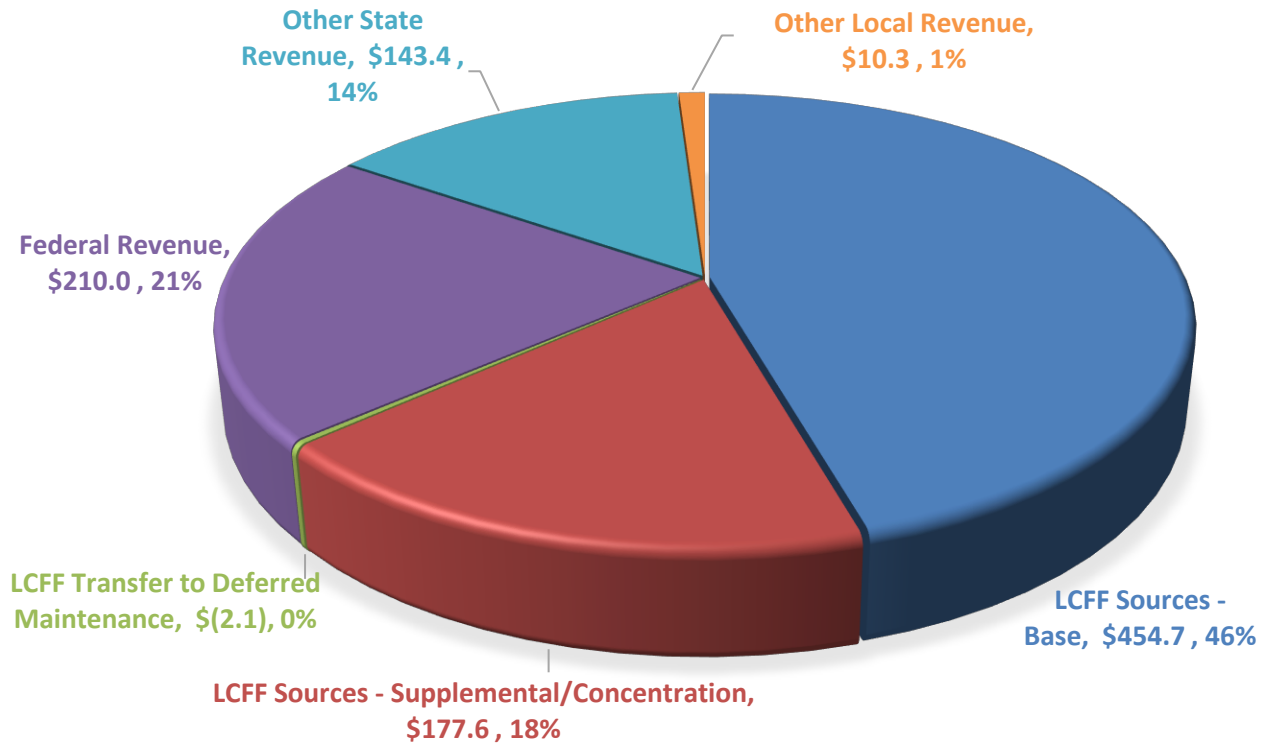
- Reductions to LCFF for Redevelopment Agency (RDA) funds are included at \$29,139,840 for the Budget and subsequent fiscal years. By law, these dollars can be used for land acquisition, facility reconstruction, remodeling, deferred maintenance and routine maintenance.
- Special Education is funded based upon the number of children with disabilities receiving special education services for both Federal and State Special Education programs. These revenues have been adjusted for changes in Special Education ADA.
- State Categorical programs were projected at the 2021-22 levels. Other ongoing Federal programs were projected to stay at current funding levels and no COLA has been applied to this revenue.

Funding Source	2022-23	2023-24	2024-25
Federal (Unrestricted and Restricted Sources)	\$210,003,143	\$165,291,519	\$67,120,338
State (Unrestricted and Restricted Sources)	\$143,407,619	\$138,999,475	\$138,160,675

- Unrestricted Lottery Revenue was included at \$163/ADA and Restricted Lottery Revenue at \$65/ADA.
 - Unrestricted Lottery \$7,809,399
 - Restricted Lottery \$3,114,178

**San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2022-23, 2023-24, 2024-25**

Total General Fund Revenues - \$993.9 Million

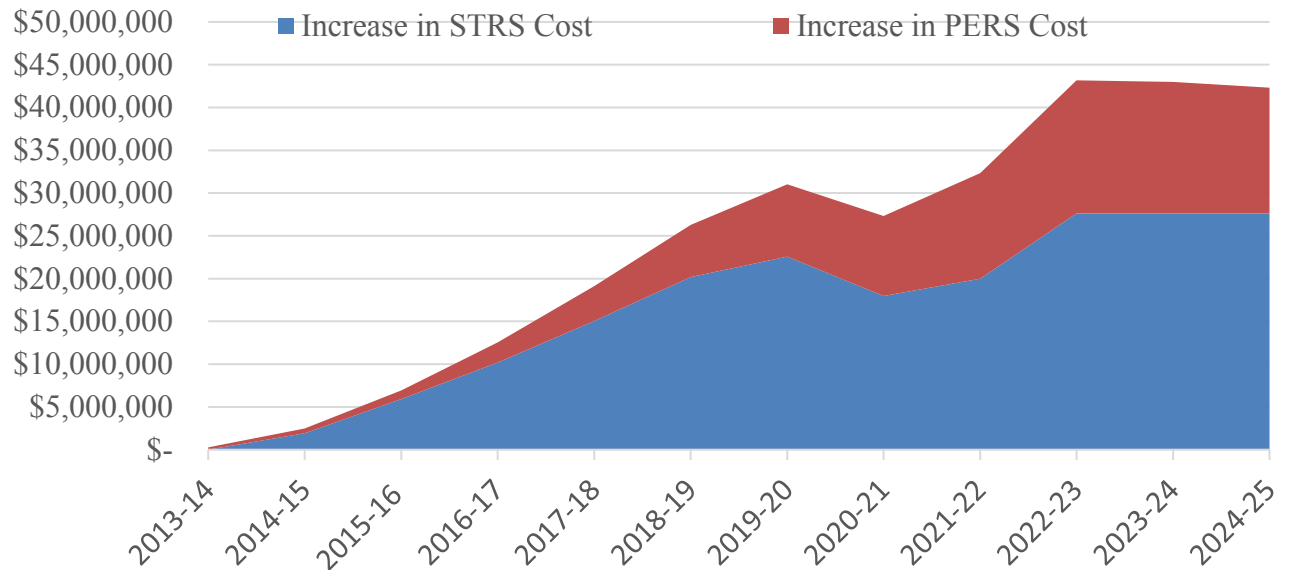


Expenditures

- Step and column increase for eligible staff are included in the current and subsequent fiscal years. These costs are projected at 1.5% for Certificated and 0.8% for Classified qualifying positions.
- Statutory Employee Benefits have been adjusted for changes in salaries for all bargaining units and salary schedules.
- Under the LCFF, Districts are required to maintain class sizes for grades TK-3 at 24:1. The estimated Grade Span Adjustment for Fiscal Year 2022-23 is \$16,583,658. The cost of implementing class size reduction exceeds the revenues received by the State for this purpose.
- The Public Employee Retirement System (PERS) has projected an increase to 25.37% in 2022-23, a decline to 25.20% in 2023-24, and a decline to 24.60% in 2024-25. The State Teachers Retirement System (STRS) increased to 19.10% in 2022-23 and is projected to remain unchanged through 2024-25.

San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2022-23, 2023-24, 2024-25

SBCUSD Projected Increase in STRS and PERS Costs



	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	Cumulative Increase since 2016-17
STRS Rate	12.58%	14.43%	16.28%	17.10%	16.15%	16.92%	19.10%	19.10%	19.10%	
Increase in STRS Cost	\$4,247,857	\$4,872,542	\$5,121,607	\$2,412,613	(\$4,629,142)	\$2,051,607	\$7,610,275	\$0	\$0	\$21,687,360
PERS Rate	13.89%	15.53%	18.06%	19.72%	20.70%	22.91%	25.37%	25.20%	24.60%	
Increase in PERS Cost	\$1,365,237	\$1,685,384	\$2,019,247	\$2,336,797	\$957,049	\$2,947,369	\$3,230,527	(\$189,294)	(\$653,205)	\$13,699,111
Annual Increase	\$5,613,094	\$6,557,926	\$7,140,854	\$4,749,410	(\$3,672,093)	\$4,998,976	\$10,840,802	(\$189,294)	(\$653,205)	\$35,386,471

- Health and Welfare Medical costs increased by 2.5% in Fiscal Year 2022-23. These costs are projected to increase by 6% in 2023-24 and 7% in 2024-25:
 - Fiscal Year 2023-24 \$4,723,841
 - Fiscal Year 2024-25 \$5,054,510
- Other Post-Employment Benefits (OPEB) included at a rate of 1.044% have been applied to gross salary and an additional rate of 1.207% applied to fund post-retirement benefits.
- State Unemployment Insurance rates remained flat in 2022-23 at 0.50%. The rate is projected to decrease to 0.2% in 2023-24 and beyond. These changes have been factored in the multiyear.
- The Local Control Accountability Plan and the costs related to the plan have been included in the Fiscal Year 2022-23 budget and subsequent years.

San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2022-23, 2023-24, 2024-25

- Planned expenditures for the AB86 Expanded Learning, ESSER II and III funding has been included in the 2022-23 budget and 2023-24. These funds are projected to be fully expended by the respective deadlines for these funds.
- The district is projecting deficit spending due to increasing costs associated with salaries, pension and other rising costs. In efforts to mitigate the impact on the general fund, the district has maintained an offset to these costs with ESSER funds as a means to maintain continuity of operations as follows:

	2020-21	2021-22	2022-23	2023-24
Amount of ESSER Funds Applied	\$20,000,000	\$0	\$14,800,000	\$39,300,000

As additional funding becomes available through the State, the need to maintain these offsets will be evaluated and reduced accordingly.

- Utility cost projections include energy savings from solar programs in the budget and subsequent years. Currently the District spends \$15.7 million annually for electricity, gas and water.
- The Deferred Maintenance program has been folded into the Local Control Funding Formula and the Deferred Maintenance match is no longer required under the Local Control Funding Formula. The District has continued to allocate funding of \$2.0 million for this purpose which was the level of funding previously provided by the state. In 2022-23 the District increased the allocation to \$2.14 million to account for increased costs.
- Routine Repair and Maintenance is required at 3% of total general fund expenditures and is funded at \$25.5 million for 2022-23.
- RDA funds have been budgeted to cover the cost of repayment of the District's Certificates of Participation (COPs) in the amount of \$3,888,750. The COPs serve to support the district's facility master plan. Any funds received in excess of this amount may be used for district construction projects.
- Textbooks and instructional support materials have been included in Fiscal Year 2022-23 at \$16.8 million.

San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2022-23, 2023-24, 2024-25

General Fund Contributions to Special Programs

Program	2021-22 Estimated	2022-23 Budget	2023-24 Projected	2024-25 Projected
Special Education	\$49,241,093	\$57,047,722	\$61,608,545	\$66,150,237
Routine Repair and Maintenance	\$21,179,425	\$25,458,725	\$21,749,829	\$21,999,829
CSEA Advanced Degree Stipend	\$479,491	\$550,000	\$550,000	\$550,000
Total	\$70,900,009	\$83,056,447	\$83,908,374	\$88,700,066

Unrestricted General Fund Balance

General Fund	2021-22 Estimated	2022-23 Budget	2023-24 Projected	2024-25 Projected
Unrestricted General Fund Balance	\$111,636,637	\$72,251,751	\$53,603,996	\$23,854,921
Reserves for Revolving Cash/Prepaid	\$288,499	\$210,000	\$210,000	\$210,000
Assigned				
Reserve for Declining Enrollment	\$61,912,537	\$34,355,929	\$33,563,843	\$5,159,787
Increased MPP Requirements	\$33,135,601	\$ -0-	\$ -0-	\$ -0-
Reserve for Textbook Adoption	\$ -0-	\$16,885,822	\$ -0-	\$ -0-
Reserve for Economic Uncertainties – 2%	\$16,300,000	\$20,800,000	\$19,830,153	\$18,485,134
Unassigned/Undesignated	\$ -0-	\$ -0-	\$ -0-	\$ -0-

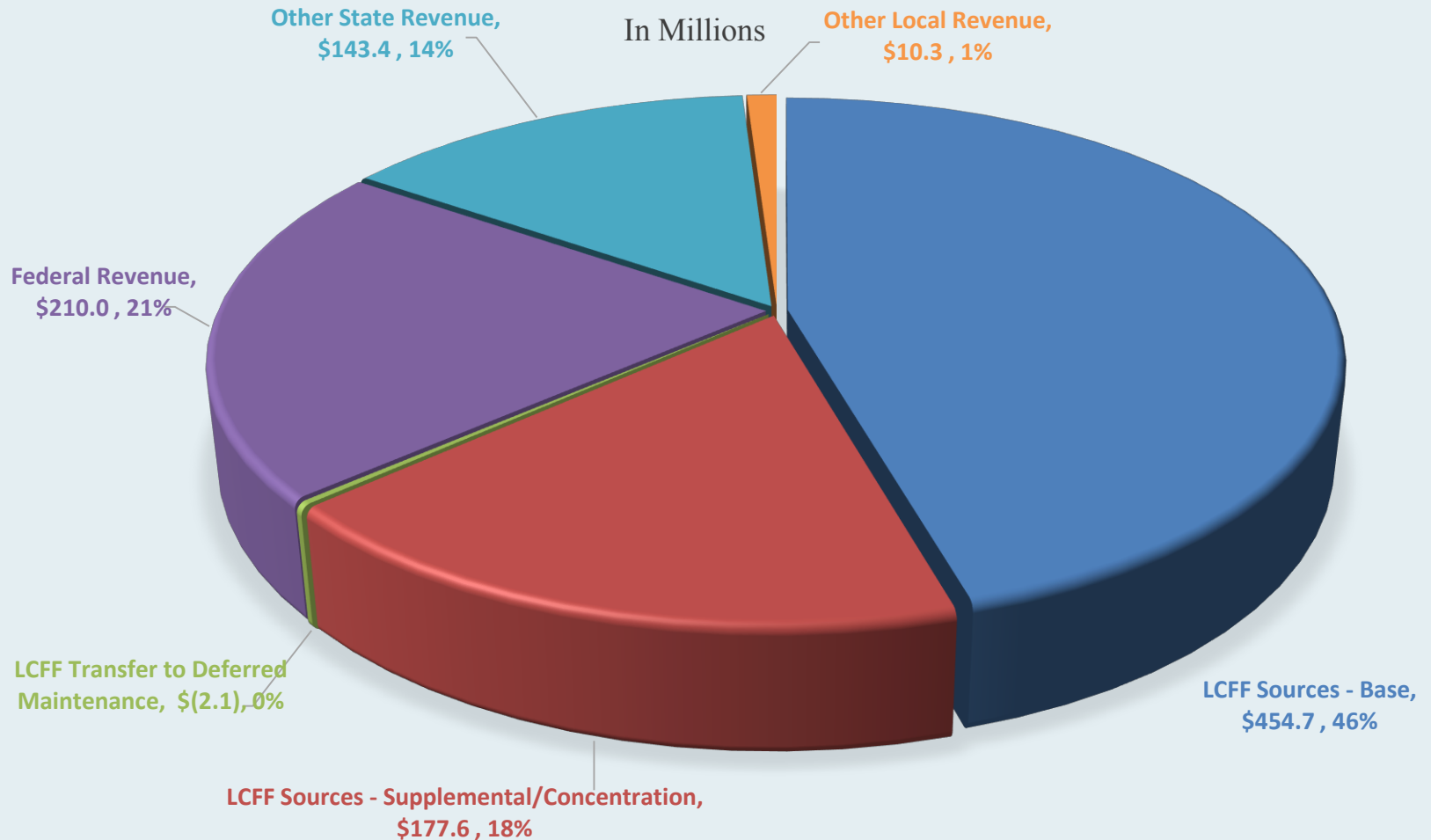
San Bernardino City Unified School District
2022-23 Final Budget
Summary of Facts and Assumptions

Assumptions	2021-22 Estimated Actuals	2022-23 Budget	2023-24 Projected	2024-25 Projected
COLA	0.00%	6.56%	5.38%	4.02%
LCFF Base Augmentation	0.00%	3.29%	0.00%	0.00%
LCFF GAP	100.00%	100.00%	100.00%	100.00%
Local Revenue (Taxes)	\$ 56,985,705	\$ 29,373,818	\$ 29,344,476	\$ 29,339,895
Pass through of Local Revenue (Taxes) to Charters	\$ (2,554,085)	\$ (2,661,068)	\$ (2,690,410)	\$ (2,694,991)
EPA Entitlement Percentage	49.18%	49.18%	49.18%	49.18%
Enrollment - Current Year CBEDS	46,500	46,268	46,036	45,806
Unduplicated Count	41,979	41,769	41,560	41,352
Unduplicated Percentage (Rolling Average)	90.38%	90.33%	90.27%	90.27%
ADA/Enrollment Percentage	85.49%	90.03%	94.03%	94.03%
Projected ADA - P-2				
Grades K-3	12,467.30	13,797.38	14,338.54	14,266.84
Grades 4-6	9,767.55	10,139.98	10,537.69	10,485.00
Grades 7-8	5,979.85	6,527.39	6,783.40	6,749.48
Grades 9-12	11,538.88	11,189.44	11,628.31	11,570.17
Total	39,753.58	41,654.18	43,287.94	43,071.50
ADA for County Office of Education (COE) Programs	7.56	7.56	7.56	7.56
Total District ADA including COE Programs	39,761.14	41,661.74	43,295.50	43,079.06
Funding Per ADA				
Grades TK-3				
Base Grant	\$ 8,093	\$ 8,890	\$ 9,368	\$ 9,745
Grade Span Adjustment	\$ 842	\$ 925	\$ 974	\$ 1,013
Total Base Funding	\$ 8,935	\$ 9,815	\$ 10,342	\$ 10,758
Supplemental	\$ 1,615	\$ 1,773	\$ 1,867	\$ 1,942
Concentration	\$ 2,055	\$ 2,254	\$ 2,371	\$ 2,466
Total Funding TK-3	\$ 12,605	\$ 13,842	\$ 14,580	\$ 15,166
Grades 4-6				
Base Grant	\$ 8,215	\$ 9,024	\$ 9,509	\$ 9,891
Total Base Funding	\$ 8,215	\$ 9,024	\$ 9,509	\$ 9,891
Supplemental	\$ 1,485	\$ 1,630	\$ 1,717	\$ 1,786
Concentration	\$ 1,889	\$ 2,072	\$ 2,180	\$ 2,268
Total Funding 4-6	\$ 11,589	\$ 12,726	\$ 13,406	\$ 13,945
Grades 7-8				
Base Grant	\$ 8,458	\$ 9,291	\$ 9,791	\$ 10,185
Total Base Funding	\$ 8,458	\$ 9,291	\$ 9,791	\$ 10,185
Supplemental	\$ 1,529	\$ 1,679	\$ 1,768	\$ 1,839
Concentration	\$ 1,945	\$ 2,134	\$ 2,245	\$ 2,335
Total Funding 7-8	\$ 11,932	\$ 13,104	\$ 13,804	\$ 14,359
Grades 9-12				
Base	\$ 9,802	\$ 10,767	\$ 11,346	\$ 11,802
Grade Span Adjustment	\$ 255	\$ 280	\$ 295	\$ 307
Total Base Funding	\$ 10,057	\$ 11,047	\$ 11,641	\$ 12,109
Supplemental	\$ 1,818	\$ 1,996	\$ 2,102	\$ 2,186
Concentration	\$ 2,313	\$ 2,537	\$ 2,669	\$ 2,776
Total Funding 9-12	\$ 14,188	\$ 15,580	\$ 16,412	\$ 17,071

San Bernardino City Unified School District
2022-23 Final Budget
Summary of Facts and Assumptions

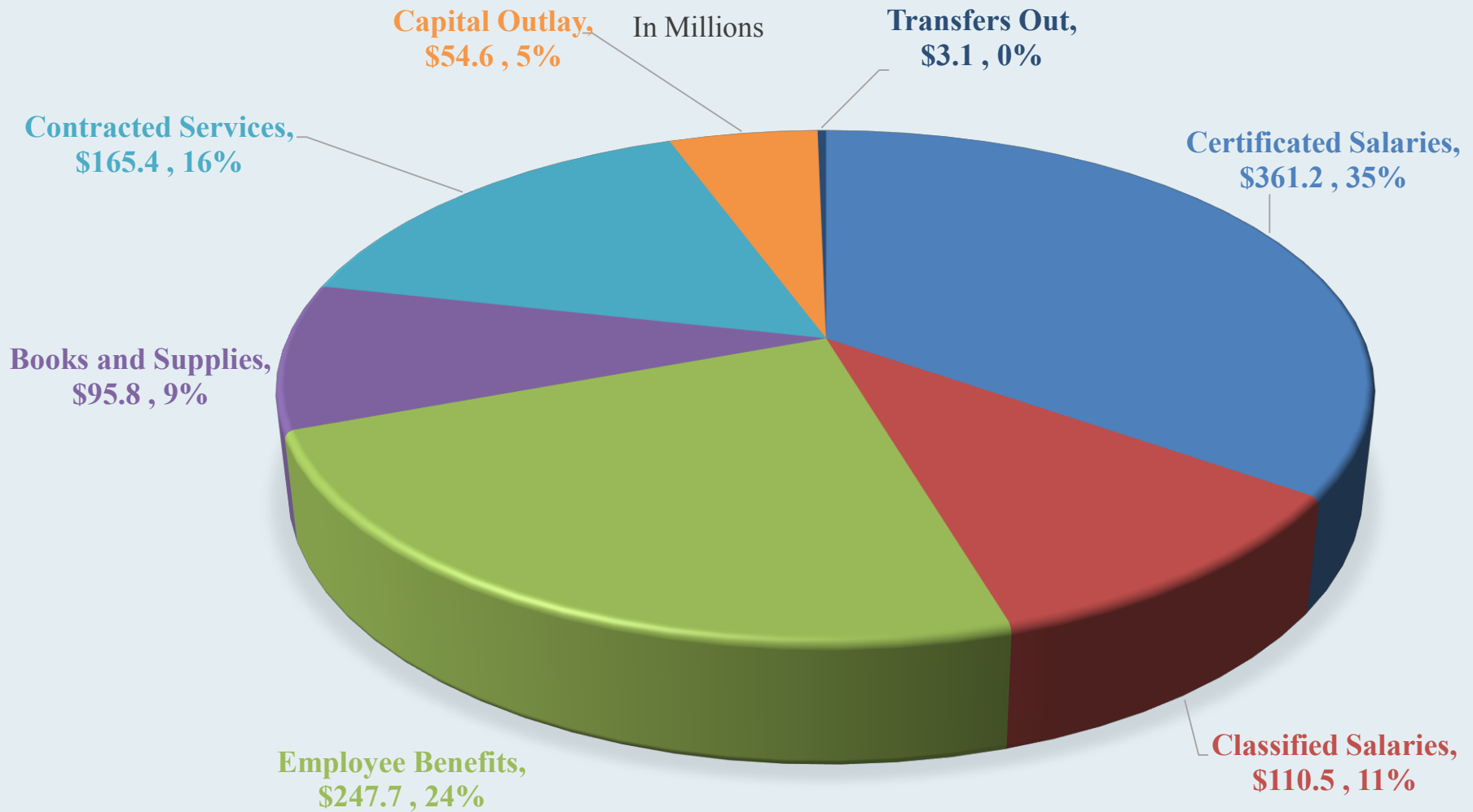
Assumptions	2021-22	2022-23	2023-24	2024-25
LCFF Funded Revenues	\$ 601,507,927	\$ 632,283,150	\$ 656,720,244	\$ 681,003,737
Total LCFF Sources				
LCFF Base (Includes TIIG - \$16.8M and Transportation-Increase Over Prior Year (Base)	\$ 432,348,410	\$ 454,658,388	\$ 472,168,363	\$ 489,408,617
	\$ 19,460,326	\$ 22,309,978	\$ 17,509,975	\$ 17,240,254
LCFF Supplemental & Concentration	\$ 169,159,517	\$ 177,624,762	\$ 184,551,881	\$ 191,595,120
Increase Over Prior Year (Supplemental)	\$ 28,679,770	\$ 8,465,245	\$ 6,927,119	\$ 7,043,239
Total LCFF Sources	\$ 601,507,927	\$ 632,283,150	\$ 656,720,244	\$ 681,003,737
Lottery - Unrestricted per ADA	\$ 163	\$ 163	\$ 163	\$ 163
Lottery - Restricted per ADA	\$ 65	\$ 65	\$ 65	\$ 65
Expenditures Adjusted for Consumer Price Index (CPI)	\$ 810,882,494	\$ 1,038,403,477	\$ 991,507,638	\$ 924,256,630
Step & Column Certificated	\$ 4,405,075	\$ 5,159,042	\$ 5,418,661	\$ 5,272,555
Step & Longevity Classified	\$ 812,278	\$ 803,734	\$ 884,367	\$ 890,793
Instructional Days	180	180	180	180
Contribution to Special Education	\$ 49,241,093	\$ 57,047,722	\$ 63,608,545	\$ 66,150,237
Routine Repair and Maintenance Contribution	\$ 21,179,425	\$ 25,458,725	\$ 21,749,829	\$ 21,999,829
CSEA Advanced Degree Stipend	\$ 479,491	\$ 550,000	\$ 550,000	\$ 550,000
Total Contribution to Restricted Programs	\$ 70,900,009	\$ 83,056,447	\$ 85,908,374	\$ 88,700,066
Reserve for Economic Uncertainties	\$ 16,217,655	\$ 20,768,070	\$ 19,830,153	\$ 18,485,133
Reserve for Economic Uncertainties Percentage	2%	2%	2%	2%
Health & Welfare Increase	4.80%	2.50%	6.00%	7.00%
Payroll Expense Rate				
State Teachers' Retirement System (STRS)	16.92%	19.10%	19.10%	19.10%
STRS Cost Increase Over Prior Year	\$ 2,051,607	\$ 7,610,275	\$ -	\$ -
Public Employee Retirement System (PERS)	22.91%	25.37%	25.20%	24.60%
PERS Cost Increase Over Prior Year	\$ 2,947,369	\$ 3,230,527	\$ (189,294)	\$ (653,205)
Social Security (OASDI)	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance	0.50%	0.50%	0.20%	0.20%
Other Post Employment Benefit - Retiree	1.04%	1.04%	1.04%	1.04%
Other Post Employment Benefit	1.21%	1.21%	1.21%	1.21%
District Sponsored Independent Charter Schools	12	12	12	12

SBCUSD 2022-23 PROJECTED TOTAL GENERAL FUND REVENUES



Total Projected General Fund Revenues - \$993.9 Million

SBCUSD 2022-23 PROJECTED TOTAL GENERAL FUND EXPENDITURES

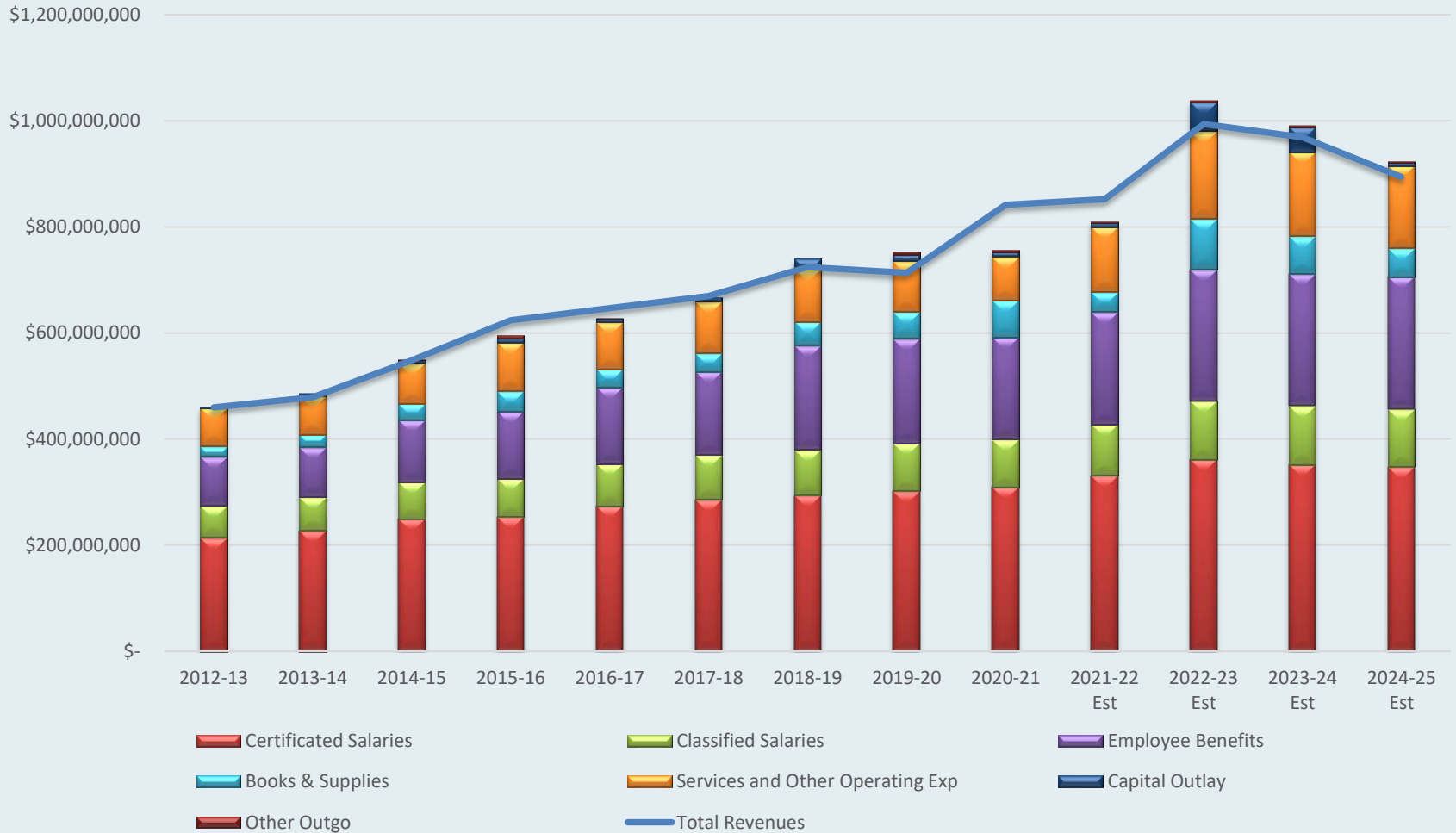


Total Projected General Fund Expenditures - \$1.0 Billion

2022-23 BUDGET ASSUMPTIONS



	2021-22 Estimated Actuals	2022-23 Projected	2023-24 Projected	2024-25 Projected
COLA	0.0%	6.56% (plus 3.29% base augmentation)	5.38%	4.02%
Enrollment - CBEDS	46,500	46,268	46,036	45,806
ADA – P2	39,753	41,654	43,287	43,071
ADA to Enrollment Percentage	85.49%	90.03%	94.03%	94.03%
Unduplicated Percentage	90.38%	90.33%	90.27%	90.27%
Projected LCFF Funding Increases (Decreases) over prior year	\$48.1M	\$30.7M	\$24.4M	\$24.3M
Total LCFF Revenue Projection	\$601.5M	\$632.2M	\$656.7M	\$681.0M
Health and Welfare Increase	4.8%	2.5%	6.0%	7.0%
STRS Rate	16.92%	19.10%	19.10%	19.10%
PERS Rate	22.91%	25.37%	25.20%	24.60%

MULTI-YEAR COMPARISON REVENUES TO EXPENDITURES



MULTI-YEAR ASSUMPTIONS - REVENUE AND EXPENDITURE CHANGES



	2021-22	2022-23	2023-24	2024-25	Cumulative Totals
Increases in LCFF Funding	\$48,140,096	\$30,775,223	\$24,437,094	\$24,283,493	\$127,635,906
<div>  Salary Related Expenditure Increases  </div>					
4% Salary Increase	\$23,239,514	\$ -0-	\$ -0-	\$ -0-	\$23,239,514
Step and Column	\$5,217,353	\$5,962,775	\$6,303,028	\$6,618,351	\$24,101,507
PERS/STRS	\$4,998,976	\$11,398,233,	(\$189,294)	(\$653,205)	\$15,554,710
Health & Welfare	\$3,209,878	\$1,694,818	\$4,723,841	\$5,054,510	\$14,683,047
Total Major Cost Increases	\$36,665,721	\$19,055,826	\$10,837,575	\$11,019,656	\$77,578,778
Difference between LCFF Funding Increases and Expenditure Changes	\$11,474,375	\$11,719,397	\$13,599,519	\$13,263,837	\$50,057,128

2022-23 MULTI-YEAR PROJECTIONS

UNRESTRICTED GENERAL FUND



(In Millions)

	Multi-Year Projections Unrestricted General Fund	2021-22 Estimated Actuals	2022-23 Projected	2023-24 Projected	2024-25 Projected
	Total Revenues Less Contribution to Restricted	\$540.4	\$562.3	\$583.9	\$605.4
1.	Expenditures, Transfers and Interfund Transfers	509.2	601.7	602.5	635.1
2.	ESSER Funding Supporting Continuation of Operations (reduction included in expenditures in line 2)	0	(14.8)	(39.3)	0
3.	Excess/(Deficit) Revenues Less Expenditures	31.2	(39.4)	(18.6)	(29.7)
4.	Beginning Fund Balance	80.5	111.6	72.3	53.6
5.	Ending Fund Balance	111.6	72.3	53.6	23.9

2022-23 MULTI-YEAR PROJECTIONS

RESTRICTED GENERAL FUND



(In Millions)

		2020-2022 Estimated Actuals	2022-23 Projected	2023-24 Projected	2024-25 Projected
1.	Total Revenues	\$241.1	\$348.8	\$299.5	\$200.4
2.	Expenditures, Transfers and Interfund Transfers	301.6	436.7	389.0	289.1
3.	Excess/(Deficit) Revenues less Expenditures	(60.5)	(88.2)	(89.5)	(88.7)
4.	Beginning Fund Balance	56.4	67.4	62.2	58.6
5.	Contribution from General Fund	71.5	83.1	85.9	88.7
6.	Restricted Ending Balances	\$67.4	\$62.2	\$58.6	\$58.6

2022-23 MULTI-YEAR PROJECTIONS

COMBINED GENERAL FUND



(In Millions)

		2021-22 Estimated Actuals	2022-23 Projected	2023-24 Projected	2024-25 Projected
1.	Total Revenues	\$852.4	\$993.9	\$969.2	\$894.5
2.	Expenditures, Transfers and Interfund Transfers	810.3	1,038.4	991.5	924.3
3.	ESSER Funding Supporting Continuation of Operations (reductions included in expenditures on line 2)	0	(14.8)	(39.3)	0
4.	Excess/(Deficit) Revenues less Expenditures	42.1	(44.5)	(22.3)	(29.8)
5.	Beginning Fund Balance	136.8	178.9	134.5	112.2
6.	Ending Fund Balance	178.9	134.5	112.2	82.4
7.	Components of Ending Fund Balance				
8.	Reserves for Stores/Revolving Cash & Prepaid Expenditures	0.3	0.3	0.3	0.3
9.	Restricted Ending Balances	67.3	62.2	58.6	58.6
10.	Reserve for Economic Uncertainties	16.3	20.8	19.8	18.5
11.	Assigned - Reserved for Deficit Spending	61.9	34.3	33.5	5.1
12.	Other Assignments and Commitments	\$33.1	\$ 16.9	\$ -0-	\$ -0-
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SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
GENERAL FUND (01)

		ESTIMATED ACTUALS FY 2021-2022			BUDGET FY 2022-2023		
Object Code	Description	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
8010-8099	LCFF Sources	599,500,755	0	599,500,755	630,144,308	0	630,144,308
8100-8299	Federal Revenue	100,000	115,293,775	115,393,775	100,000	209,903,144	210,003,144
8300-8599	Other State Revenue	9,110,865	120,139,372	129,250,236	9,732,604	133,675,015	143,407,619
8600-8799	Other Local Revenue	2,609,773	5,689,686	8,299,459	5,368,559	4,993,089	10,361,648
	Total Revenues:	611,321,392	241,122,833	852,444,225	645,345,471	348,571,247	993,916,719
1000-1999	Certificated Salaries	243,323,975	88,216,145	331,540,120	257,295,634	103,948,447	361,244,081
2000-2999	Classified Salaries	66,578,867	29,874,229	96,453,096	75,487,582	35,058,245	110,545,827
3000-3999	Employee Benefits	130,112,254	81,691,869	211,804,123	154,150,858	93,595,249	247,746,107
4000-4999	Books and Supplies	12,739,175	25,244,366	37,983,541	33,875,849	61,875,298	95,751,147
5000-5999	Services, Other Operating Expenses	65,767,514	56,158,300	121,925,814	90,181,951	75,194,495	165,376,446
6000-6999	Capital Outlay	1,593,097	5,971,525	7,564,622	1,846,944	52,765,000	54,611,944
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	90,000	5,009,407	5,099,407	90,000	5,283,750	5,373,750
7300-7399	Transfers of Indirect/Direct Support Costs	(10,965,943)	9,477,715	(1,488,228)	(11,254,907)	9,009,082	(2,245,825)
	Total Expenditures:	509,238,938	301,643,556	810,882,494	601,673,911	436,729,566	1,038,403,477
	Excess (Deficiency) of Revenues Over Expenditures:	102,082,454	(60,520,723)	41,561,731	43,671,560	(88,158,319)	(44,486,759)
8900-8929	Interfund Transfers In	0	586,377	586,377	0	0	0
7600-7629	Interfund Transfers Out	265	0	265	0	0	0
8930-8979	Other Sources	0	0	0	0	0	0
8980-8999	Contributions	(70,900,009)	70,900,009	0	(83,056,447)	83,056,447	0
	Total Other Financing Sources/Uses:	(70,900,274)	71,486,386	586,112	(83,056,447)	83,056,447	0
	Net Increase (Decrease) in Fund Balance:	31,182,180	10,965,663	42,147,843	(39,384,886)	(5,101,872)	(44,486,759)
	Beginning Fund Balance:	80,454,458	56,378,014	136,832,472	111,636,638	67,343,677	178,980,315
	Ending Fund Balance:	111,636,638	67,343,677	178,980,315	72,251,751	62,241,804	134,493,556
	Commitment for Textbook Adoption:	0	0	0	16,885,822	0	16,885,822
	Required Reserves:	111,636,638	67,343,677	178,980,315	55,365,929	62,241,804	117,607,734
	Total Available:	0	0	0	0	0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
STUDENT ACTIVITY SPECIAL REVENUE FUND (08)			
Object Code	Description	Estimated Actuals FY 2021-2022	Budget FY 2022-2023
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	0	0
Total Revenues:		0	0
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	0	0
6000-6999	Capital Outlay	0	0
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		0	0
Excess (Deficiency) of Revenues Over Expenditures:		0	0
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		0	0
Beginning Fund Balance:		1,764,781	1,764,781
Audit Adjustments:			
Ending Fund Balance:		1,764,781	1,764,781
Required Reserves:		1,764,781	1,764,781
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
ADULT EDUCATION FUND (11)			
Object Code	Description	Estimated Actuals FY 2021-2022	Budget FY 2022-2023
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	774,049	870,222
8300-8599	Other State Revenue	126,305	242,052
8600-8799	Other Local Revenue	6,852,477	6,690,297
Total Revenues:		7,752,831	7,802,571
1000-1999	Certificated Salaries	2,695,727	3,112,771
2000-2999	Classified Salaries	1,326,414	1,455,826
3000-3999	Employee Benefits	2,043,706	2,412,753
4000-4999	Books and Supplies	260,554	253,703
5000-5999	Services, Other Operating Expenses	276,213	305,546
6000-6999	Capital Outlay	15,670	0
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	254,793	261,972
Total Expenditures:		6,873,078	7,802,571
Excess (Deficiency) of Revenues Over Expenditures:		879,752	0
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		879,752	0
Beginning Fund Balance:		2,125,524	3,005,276
Audit Adjustments:			
Ending Fund Balance:		3,005,276	3,005,276
Required Reserves:		3,005,276	3,005,276
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
CHILD DEVELOPMENT FUND (12)			
Object Code	Description	Estimated Actuals FY 2021-2022	Budget FY 2022-2023
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	543,100	563,950
8300-8599	Other State Revenue	10,917,839	13,626,097
8600-8799	Other Local Revenue	374,020	105,160
Total Revenues:		11,834,958	14,295,207
1000-1999	Certificated Salaries	3,790,574	4,599,974
2000-2999	Classified Salaries	2,873,172	3,722,622
3000-3999	Employee Benefits	3,796,029	4,781,679
4000-4999	Books and Supplies	490,582	338,990
5000-5999	Services, Other Operating Expenses	384,755	285,528
6000-6999	Capital Outlay	0	5,500
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	499,845	560,914
Total Expenditures:		11,834,958	14,295,207
Excess (Deficiency) of Revenues Over Expenditures:		0	0
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		0	0
Beginning Fund Balance:		5,576,640	5,576,640
Ending Fund Balance:		5,576,640	5,576,640
Required Reserves:		5,576,640	5,576,640
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
DEFERRED MAINTENANCE FUND (14)			
Object Code	Description	Estimated Actuals FY 2021-2022	Budget FY 2022-2023
8010-8099	LCFF Sources	2,007,171	2,138,841
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	(3,967)	7,500
Total Revenues:		2,003,204	2,146,341
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	1,980,399	2,008,671
6000-6999	Capital Outlay	0	6,000
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		1,980,399	2,014,671
Excess (Deficiency) of Revenues Over Expenditures:		22,805	131,670
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		22,805	131,670
Beginning Fund Balance:		1,244,072	1,266,878
Ending Fund Balance:		1,266,878	1,398,548
Required Reserves:		1,266,878	1,398,548
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
BUILDING FUND (21)			
Object Code	Description	Estimated Actuals FY 2021-2022	Budget FY 2022-2023
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	(43,135)	322,503
Total Revenues:		(43,135)	322,503
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	72,545	70,221
3000-3999	Employee Benefits	36,093	37,578
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	1,446,271	1,467,089
6000-6999	Capital Outlay	20,359,000	33,421,073
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	6,840,366	9,424,812
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		28,754,275	44,420,773
Excess (Deficiency) of Revenues Over Expenditures:		(28,797,410)	(44,098,270)
8900-8929	Interfund Transfers In	383,459	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		383,459	0
Net Increase (Decrease) in Fund Balance:		(28,413,952)	(44,098,270)
Beginning Fund Balance:		79,265,928	50,267,172
Audit Adjustments:		(584,805)	
Ending Fund Balance:		50,267,172	6,168,902
Required Reserves:		50,267,172	6,168,902
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
CAPITAL FACILITIES FUND (25)			
Object Code	Description	Estimated Actuals FY 2021-2022	Budget FY 2022-2023
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	2,864,138	1,052,165
Total Revenues:		2,864,138	1,052,165
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	606	25,490
6000-6999	Capital Outlay	351,229	11,599,087
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		351,834	11,624,577
Excess (Deficiency) of Revenues Over Expenditures:		2,512,304	(10,572,412)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		2,512,304	(10,572,412)
Beginning Fund Balance:		8,060,107	10,572,412
Audit Adjustments:			
Ending Fund Balance:		10,572,412	(0)
Required Reserves:		10,572,412	0
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
SCHOOL FACILITIES AID PROGRAM (35)			
Object Code		Estimated Actuals FY 2021-2022	Budget FY 2022-2023
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	4,259,026	0
8600-8799	Other Local Revenue	218,177	222,282
Total Revenues:		4,477,203	222,282
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	0	0
6000-6999	Capital Outlay	2,352,588	31,912,408
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		2,352,588	31,912,408
Excess (Deficiency) of Revenues Over Expenditures:		2,124,616	(31,690,125)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	(969,836)	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		(969,836)	0
Net Increase (Decrease) in Fund Balance:		1,154,780	(31,690,125)
Beginning Fund Balance:		30,535,345	31,690,125
Ending Fund Balance:		31,690,125	0
Required Reserves:		31,690,125	0
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
SPECIAL RESERVE FUND (40)			
Object Code	Description	Estimated Actuals FY 2021-2022	Budget FY 2022-2023
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	83,961	82,437
Total Revenues:		83,961	82,437
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	67,105	222,023
6000-6999	Capital Outlay	157,573	6,359,848
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		224,677	6,581,871
Excess (Deficiency) of Revenues Over Expenditures:		(140,716)	(6,499,434)
8900-8929	Interfund Transfers In	265	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		265	0
Net Increase (Decrease) in Fund Balance:		(140,451)	(6,499,434)
Beginning Fund Balance:		6,640,150	6,499,699
Ending Fund Balance:		6,499,699	265
Required Reserves:		6,499,699	265
Total Available:		0	(0)

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
BOND INTEREST AND REDEMPTION FUND (51)			
Object Code	Description	Estimated Actuals FY 2021-2022	Budget FY 2022-2023
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	115,358	115,358
8600-8799	Other Local Revenue	12,257,185	12,438,583
Total Revenues:		12,372,543	12,553,941
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	0	0
6000-6999	Capital Outlay	0	0
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	15,327,491	15,327,491
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		15,327,491	15,327,491
Excess (Deficiency) of Revenues Over Expenditures:		(2,954,948)	(2,773,550)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		(2,954,948)	(2,773,550)
Beginning Fund Balance:		26,480,137	23,525,189
Ending Fund Balance:		23,525,189	20,751,639
Required Reserves:		23,525,189	20,751,639
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
CAFETERIA ENTERPRISE FUND (61)			
Object Code	Description	Estimated Actuals FY 2021-2022	Budget FY 2022-2023
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	32,322,054	34,592,013
8300-8599	Other State Revenue	1,893,208	2,048,437
8600-8799	Other Local Revenue	469,761	408,855
Total Revenues:		34,685,023	37,049,305
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	10,344,538	12,876,409
3000-3999	Employee Benefits	5,138,744	7,431,968
4000-4999	Books and Supplies	15,035,677	13,765,385
5000-5999	Services, Other Operating Expenses	425,329	716,879
6000-6999	Capital Outlay	836,721	835,725
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	733,590	1,422,939
Total Expenditures:		32,514,599	37,049,305
Excess (Deficiency) of Revenues Over Expenditures:		2,170,424	0
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		2,170,424	0
Beginning Fund Balance:		(1,604,801)	565,623
Ending Fund Balance:		565,623	565,623
Required Reserves:		565,623	565,623
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
SELF-INSURANCE FUND (67)			
Object Code	Description	Estimated Actuals FY 2021-2022	Budget FY 2022-2023
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	16,579,023	20,198,412
Total Revenues:		16,579,023	20,198,412
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	533,190	560,244
3000-3999	Employee Benefits	273,542	324,620
4000-4999	Books and Supplies	9,800	22,795
5000-5999	Services, Other Operating Expenses	9,571,828	19,295,276
6000-6999	Capital Outlay	0	0
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		10,388,360	20,202,935
Excess (Deficiency) of Revenues Over Expenditures:		6,190,662	(4,523)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		6,190,662	(4,523)
Beginning Fund Balance:		59,282,269	65,472,931
Audit Adjustments:			
Ending Fund Balance:		65,472,931	65,468,408
Required Reserves:		65,472,931	65,468,408
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
FOUNDATION TRUST FUND (73)			
Object Code	Description	Estimated Actuals FY 2021-2022	Budget FY 2022-2023
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	0	2,600
Total Revenues:		0	2,600
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	10,000	3,700
6000-6999	Capital Outlay	0	0
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		10,000	3,700
Excess (Deficiency) of Revenues Over Expenditures:		(10,000)	(1,100)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		(10,000)	(1,100)
Beginning Fund Balance:		411,161	401,161
Ending Fund Balance:		401,161	400,061
Required Reserves:		401,161	400,061
Total Available:		0	0

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	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		
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	G	G

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	G	G
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
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	GS	

L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations	S	S
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

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

			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	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	599,500,755.00	0.00	599,500,755.00	630,144,308.00	0.00	630,144,308.00	5.1%
2) Federal Revenue		8100-8299	100,000.00	115,293,775.02	115,393,775.02	100,000.00	209,903,143.93	210,003,143.93	82.0%
3) Other State Revenue		8300-8599	9,110,864.54	120,139,371.76	129,250,236.30	9,732,604.22	133,675,014.88	143,407,619.10	11.0%
4) Other Local Revenue		8600-8799	2,609,772.54	5,689,686.45	8,299,458.99	5,368,558.98	4,993,088.60	10,361,647.58	24.8%
5) TOTAL, REVENUES			611,321,392.08	241,122,833.23	852,444,225.31	645,345,471.20	348,571,247.41	993,916,718.61	16.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	243,323,974.57	88,216,145.17	331,540,119.74	257,295,633.75	103,948,447.32	361,244,081.07	9.0%
2) Classified Salaries		2000-2999	66,578,867.11	29,874,228.81	96,453,095.92	75,487,582.44	35,058,244.78	110,545,827.22	14.6%
3) Employee Benefits		3000-3999	130,112,254.28	81,691,869.12	211,804,123.40	154,150,857.67	93,595,249.42	247,746,107.09	17.0%
4) Books and Supplies		4000-4999	12,739,174.77	25,244,366.35	37,983,541.12	33,875,849.19	61,875,297.93	95,751,147.12	152.1%
5) Services and Other Operating Expenditures		5000-5999	65,767,513.60	56,158,300.09	121,925,813.69	90,181,951.33	75,194,494.58	165,376,445.91	35.6%
6) Capital Outlay		6000-6999	1,593,096.95	5,971,524.79	7,564,621.74	1,846,944.00	52,765,000.00	54,611,944.00	621.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	90,000.00	5,009,406.63	5,099,406.63	90,000.00	5,283,750.00	5,373,750.00	5.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,965,943.14)	9,477,714.85	(1,488,228.29)	(11,254,907.42)	9,009,082.42	(2,245,825.00)	50.9%
9) TOTAL, EXPENDITURES			509,238,938.14	301,643,555.81	810,882,493.95	601,673,910.96	436,729,566.45	1,038,403,477.41	28.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			102,082,453.94	(60,520,722.58)	41,561,731.36	43,671,560.24	(88,158,319.04)	(44,486,758.80)	-207.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	586,377.06	586,377.06	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	265.30	0.00	265.30	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	(70,900,008.65)	70,900,008.65	0.00	(83,056,446.60)	83,056,446.60	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(70,900,273.95)	71,486,385.71	586,111.76	(83,056,446.60)	83,056,446.60	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,182,179.99	10,965,663.13	42,147,843.12	(39,384,886.36)	(5,101,872.44)	(44,486,758.80)	-205.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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)	
a) As of July 1 - Unaudited		9791	80,454,457.84	56,378,013.77	136,832,471.61	111,636,637.83	67,343,676.90	178,980,314.73	30.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,454,457.84	56,378,013.77	136,832,471.61	111,636,637.83	67,343,676.90	178,980,314.73	30.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,454,457.84	56,378,013.77	136,832,471.61	111,636,637.83	67,343,676.90	178,980,314.73	30.8%
2) Ending Balance, June 30 (E + F1e)			111,636,637.83	67,343,676.90	178,980,314.73	72,251,751.47	62,241,804.46	134,493,555.93	-24.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	210,000.00	0.00	210,000.00	210,000.00	0.00	210,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	78,499.36	0.00	78,499.36	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	67,343,676.90	67,343,676.90	0.00	62,241,804.46	62,241,804.46	-7.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	95,048,138.47	0.00	95,048,138.47	51,241,751.47	0.00	51,241,751.47	-46.1%
Increased MPP Requirement	0000	9780	33,135,601.00		33,135,601.00			0.00	
Reserve to address declining enrollment	0000	9780	61,912,537.47		61,912,537.47			0.00	
Reserve for declining enrollment impact	0000	9780			0.00	34,355,929.47		34,355,929.47	
Reserve for Textbook Adoption	0000	9780			0.00	16,885,822.00		16,885,822.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	16,300,000.00	0.00	16,300,000.00	20,800,000.00	0.00	20,800,000.00	27.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	139,040,037.99	19,065,917.24	158,105,955.23				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	210,000.00	0.00	210,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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)	
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	75,000,000.00	80,560,459.66	155,560,459.66				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	2,339,278.82	0.00	2,339,278.82				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	78,499.36	0.00	78,499.36				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			216,667,816.17	99,626,376.90	316,294,193.07				
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	105,000,000.00	25,567,000.00	130,567,000.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	31,178.34	0.00	31,178.34				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	6,715,700.00	6,715,700.00				
6) TOTAL, LIABILITIES			105,031,178.34	32,282,700.00	137,313,878.34				
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)			111,636,637.83	67,343,676.90	178,980,314.73				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	423,908,731.00	0.00	423,908,731.00	487,590,268.00	0.00	487,590,268.00	15.0%
Education Protection Account State Aid - Current Year		8012	120,613,491.00	0.00	120,613,491.00	115,319,064.00	0.00	115,319,064.00	-4.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	271,875.00	0.00	271,875.00	271,875.00	0.00	271,875.00	0.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	37,093,166.00	0.00	37,093,166.00	37,093,166.00	0.00	37,093,166.00	0.0%
Unsecured Roll Taxes		8042	1,193,386.00	0.00	1,193,386.00	1,193,386.00	0.00	1,193,386.00	0.0%
Prior Years' Taxes		8043	30,186.00	0.00	30,186.00	30,186.00	0.00	30,186.00	0.0%
Supplemental Taxes		8044	1,774,203.00	0.00	1,774,203.00	1,774,203.00	0.00	1,774,203.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(9,962,867.00)	0.00	(9,962,867.00)	(9,962,867.00)	0.00	(9,962,867.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	29,139,840.00	0.00	29,139,840.00	1,634,936.00	0.00	1,634,936.00	-94.4%
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			604,062,011.00	0.00	604,062,011.00	634,944,217.00	0.00	634,944,217.00	5.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,007,171.00)		(2,007,171.00)	(2,138,841.00)		(2,138,841.00)	6.6%
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	(2,554,085.00)	0.00	(2,554,085.00)	(2,661,068.00)	0.00	(2,661,068.00)	4.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			599,500,755.00	0.00	599,500,755.00	630,144,308.00	0.00	630,144,308.00	5.1%
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	10,277,236.00	10,277,236.00	0.00	10,380,554.00	10,380,554.00	1.0%
Special Education Discretionary Grants		8182	0.00	655,789.00	655,789.00	0.00	3,258,860.00	3,258,860.00	396.9%
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%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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)	
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		25,137,405.87	25,137,405.87		30,605,528.00	30,605,528.00	21.8%
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		2,510,936.45	2,510,936.45		2,648,370.00	2,648,370.00	5.5%
Title III, Part A, Immigrant Student Program	4201	8290		46,806.90	46,806.90		112,870.00	112,870.00	141.1%
Title III, Part A, English Learner Program	4203	8290		992,521.20	992,521.20		1,225,341.00	1,225,341.00	23.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		4,362,468.05	4,362,468.05		6,742,549.30	6,742,549.30	54.6%
Career and Technical Education	3500-3599	8290		568,763.41	568,763.41		629,684.00	629,684.00	10.7%
All Other Federal Revenue	All Other	8290	100,000.00	70,741,848.14	70,841,848.14	100,000.00	154,299,387.63	154,399,387.63	117.9%
TOTAL, FEDERAL REVENUE			100,000.00	115,293,775.02	115,393,775.02	100,000.00	209,903,143.93	210,003,143.93	82.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		35,182,820.00	35,182,820.00		43,144,327.00	43,144,327.00	22.6%
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	487,649.00	487,649.00	0.00	549,107.00	549,107.00	12.6%
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	1,878,498.00	0.00	1,878,498.00	1,873,205.00	0.00	1,873,205.00	-0.3%
Lottery - Unrestricted and Instructional Materials		8560	7,182,366.54	2,346,239.74	9,528,606.28	7,809,399.22	3,114,177.60	10,923,576.82	14.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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)	
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		10,920,317.31	10,920,317.31		11,609,872.28	11,609,872.28	6.3%
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		2,783,685.00	2,783,685.00		1,315,097.00	1,315,097.00	-52.8%
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	50,000.00	68,418,660.71	68,468,660.71	50,000.00	73,942,434.00	73,992,434.00	8.1%
TOTAL, OTHER STATE REVENUE			9,110,864.54	120,139,371.76	129,250,236.30	9,732,604.22	133,675,014.88	143,407,619.10	11.0%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	3,345,652.79	3,345,652.79	0.00	4,012,536.70	4,012,536.70	19.9%
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	113,500.00	0.00	113,500.00	110,000.00	0.00	110,000.00	-3.1%
Interest		8660	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,440,397.00)	0.00	(1,440,397.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	96,449.68	0.00	96,449.68	139,626.98	0.00	139,626.98	44.8%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,840,219.86	2,062,666.66	4,902,886.52	4,118,932.00	690,551.90	4,809,483.90	-1.9%
Tuition		8710	0.00	281,367.00	281,367.00	0.00	290,000.00	290,000.00	3.1%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		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			2,609,772.54	5,689,686.45	8,299,458.99	5,368,558.98	4,993,088.60	10,361,647.58	24.8%
TOTAL, REVENUES			611,321,392.08	241,122,833.23	852,444,225.31	645,345,471.20	348,571,247.41	993,916,718.61	16.6%
CERTIFICATED SALARIES									

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Certificated Teachers' Salaries		1100	194,073,489.02	63,054,858.61	257,128,347.63	195,220,138.63	77,703,432.36	272,923,570.99	6.1%
Certificated Pupil Support Salaries		1200	17,199,405.53	14,237,179.16	31,436,584.69	20,584,728.04	14,735,477.00	35,320,205.04	12.4%
Certificated Supervisors' and Administrators' Salaries		1300	22,227,768.30	2,889,659.86	25,117,428.16	27,012,993.08	2,343,290.64	29,356,283.72	16.9%
Other Certificated Salaries		1900	9,823,311.72	8,034,447.54	17,857,759.26	14,477,774.00	9,166,247.32	23,644,021.32	32.4%
TOTAL, CERTIFICATED SALARIES			243,323,974.57	88,216,145.17	331,540,119.74	257,295,633.75	103,948,447.32	361,244,081.07	9.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	9,413,682.29	16,342,895.93	25,756,578.22	7,363,355.49	19,029,933.75	26,393,289.24	2.5%
Classified Support Salaries		2200	21,939,864.42	7,805,879.88	29,745,744.30	22,919,066.01	8,399,056.00	31,318,122.01	5.3%
Classified Supervisors' and Administrators' Salaries		2300	5,886,683.12	1,523,217.15	7,409,900.27	7,431,501.93	2,006,185.00	9,437,686.93	27.4%
Clerical, Technical and Office Salaries		2400	27,368,801.58	3,203,138.08	30,571,939.66	34,773,180.03	3,409,150.58	38,182,330.61	24.9%
Other Classified Salaries		2900	1,969,835.70	999,097.77	2,968,933.47	3,000,478.98	2,213,919.45	5,214,398.43	75.6%
TOTAL, CLASSIFIED SALARIES			66,578,867.11	29,874,228.81	96,453,095.92	75,487,582.44	35,058,244.78	110,545,827.22	14.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	36,957,164.47	47,637,272.03	84,594,436.50	48,307,954.80	55,523,457.60	103,831,412.40	22.7%
PERS		3201-3202	15,569,699.68	6,736,880.29	22,306,579.97	20,101,111.40	9,605,673.20	29,706,784.60	33.2%
OASDI/Medicare/Alternative		3301-3302	8,966,413.09	4,080,997.91	13,047,411.00	9,656,098.67	4,330,726.63	13,986,825.30	7.2%
Health and Welfare Benefits		3401-3402	52,524,654.23	17,109,331.94	69,633,986.17	60,809,363.92	17,921,318.47	78,730,682.39	13.1%
Unemployment Insurance		3501-3502	3,619,177.17	1,165,966.78	4,785,143.95	1,664,947.07	695,201.18	2,360,148.25	-50.7%
Workers' Compensation		3601-3602	5,932,564.22	2,259,876.96	8,192,441.18	6,393,042.11	2,674,616.13	9,067,658.24	10.7%
OPEB, Allocated		3701-3702	2,873,870.86	1,366,121.70	4,239,992.56	3,231,853.77	1,171,229.26	4,403,083.03	3.8%
OPEB, Active Employees		3751-3752	3,668,710.56	1,335,421.51	5,004,132.07	3,986,485.93	1,673,026.95	5,659,512.88	13.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			130,112,254.28	81,691,869.12	211,804,123.40	154,150,857.67	93,595,249.42	247,746,107.09	17.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	24,412.63	1,003,598.30	1,028,010.93	8,129,256.87	5,064,742.83	13,193,999.70	1,183.4%
Books and Other Reference Materials		4200	535,590.41	316,336.11	851,926.52	2,494,511.14	220,116.00	2,714,627.14	218.6%
Materials and Supplies		4300	9,646,605.66	20,650,285.60	30,296,891.26	15,935,986.83	54,720,295.49	70,656,282.32	133.2%
Noncapitalized Equipment		4400	2,532,566.07	3,274,146.34	5,806,712.41	7,316,094.35	1,870,143.61	9,186,237.96	58.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,739,174.77	25,244,366.35	37,983,541.12	33,875,849.19	61,875,297.93	95,751,147.12	152.1%
SERVICES AND OTHER OPERATING EXPENDITURES									

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Subagreements for Services		5100	24,735,285.96	13,658,424.01	38,393,709.97	24,922,462.26	26,194,095.68	51,116,557.94	33.1%
Travel and Conferences		5200	1,143,832.45	728,524.17	1,872,356.62	2,281,532.15	1,825,764.14	4,107,296.29	119.4%
Dues and Memberships		5300	166,623.57	8,200.00	174,823.57	180,735.01	3,800.00	184,535.01	5.6%
Insurance		5400 - 5450	4,468,409.66	0.00	4,468,409.66	6,167,519.00	0.00	6,167,519.00	38.0%
Operations and Housekeeping Services		5500	11,769,193.25	121,663.58	11,890,856.83	12,878,600.00	164,500.00	13,043,100.00	9.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,616,587.40	4,438,425.78	6,055,013.18	2,220,870.50	3,621,607.73	5,842,478.23	-3.5%
Transfers of Direct Costs		5710	(241,179.02)	241,179.02	0.00	(1,581,648.98)	1,581,648.98	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	272,187.66	17,945.87	290,133.53	360,364.15	(18,135.02)	342,229.13	18.0%
Professional/Consulting Services and Operating Expenditures		5800	16,089,015.23	35,702,168.80	51,791,184.03	37,128,628.44	41,797,363.07	78,925,991.51	52.4%
Communications		5900	5,747,557.44	1,241,768.86	6,989,326.30	5,622,888.80	23,850.00	5,646,738.80	-19.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65,767,513.60	56,158,300.09	121,925,813.69	90,181,951.33	75,194,494.58	165,376,445.91	35.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	628,201.32	628,201.32	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	241,454.35	4,281,605.77	4,523,060.12	691,341.00	42,975,000.00	43,666,341.00	865.4%
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	1,351,642.60	1,061,717.70	2,413,360.30	1,028,703.00	9,790,000.00	10,818,703.00	348.3%
Equipment Replacement		6500	0.00	0.00	0.00	126,900.00	0.00	126,900.00	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,593,096.95	5,971,524.79	7,564,621.74	1,846,944.00	52,765,000.00	54,611,944.00	621.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
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	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	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									

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To 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		1,326,912.00	1,326,912.00		1,395,000.00	1,395,000.00	5.1%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	2,932,494.63	2,932,494.63	0.00	2,888,750.00	2,888,750.00	-1.5%
Other Debt Service - Principal		7439	0.00	750,000.00	750,000.00	0.00	1,000,000.00	1,000,000.00	33.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			90,000.00	5,009,406.63	5,099,406.63	90,000.00	5,283,750.00	5,373,750.00	5.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(9,477,714.85)	9,477,714.85	0.00	(9,009,082.42)	9,009,082.42	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,488,228.29)	0.00	(1,488,228.29)	(2,245,825.00)	0.00	(2,245,825.00)	50.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,965,943.14)	9,477,714.85	(1,488,228.29)	(11,254,907.42)	9,009,082.42	(2,245,825.00)	50.9%
TOTAL, EXPENDITURES			509,238,938.14	301,643,555.81	810,882,493.95	601,673,910.96	436,729,566.45	1,038,403,477.41	28.1%
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	586,377.06	586,377.06	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	586,377.06	586,377.06	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To: 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	265.30	0.00	265.30	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			265.30	0.00	265.30	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%
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	(70,900,008.65)	70,900,008.65	0.00	(83,056,446.60)	83,056,446.60	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			(70,900,008.65)	70,900,008.65	0.00	(83,056,446.60)	83,056,446.60	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(70,900,273.95)	71,486,385.71	586,111.76	(83,056,446.60)	83,056,446.60	0.00	-100.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Function

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	599,500,755.00	0.00	599,500,755.00	630,144,308.00	0.00	630,144,308.00	5.1%
2) Federal Revenue		8100-8299	100,000.00	115,293,775.02	115,393,775.02	100,000.00	209,903,143.93	210,003,143.93	82.0%
3) Other State Revenue		8300-8599	9,110,864.54	120,139,371.76	129,250,236.30	9,732,604.22	133,675,014.88	143,407,619.10	11.0%
4) Other Local Revenue		8600-8799	2,609,772.54	5,689,686.45	8,299,458.99	5,368,558.98	4,993,088.60	10,361,647.58	24.8%
5) TOTAL, REVENUES			611,321,392.08	241,122,833.23	852,444,225.31	645,345,471.20	348,571,247.41	993,916,718.61	16.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		300,240,287.15	168,252,282.27	468,492,569.42	342,313,479.26	242,460,643.50	584,774,122.76	24.8%
2) Instruction - Related Services	2000-2999		75,654,582.31	56,338,188.91	131,992,771.22	99,303,330.11	69,308,597.94	168,611,928.05	27.7%
3) Pupil Services	3000-3999		57,570,359.89	25,043,434.42	82,613,794.31	70,976,582.18	27,522,314.38	98,498,896.56	19.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		1,019,257.12	150,198.57	1,169,455.69	1,214,398.73	79,049.90	1,293,448.63	10.6%
6) Enterprise	6000-6999		0.00	2,994.81	2,994.81	.10	0.00	.10	-100.0%
7) General Administration	7000-7999		24,109,817.39	20,499,005.57	44,608,822.96	33,027,090.28	15,820,694.11	48,847,784.39	9.5%
8) Plant Services	8000-8999		50,554,634.28	26,345,544.63	76,900,178.91	54,749,030.30	76,252,016.62	131,001,046.92	70.4%
9) Other Outgo	9000-9999	Except 7600-7699	90,000.00	5,011,906.63	5,101,906.63	90,000.00	5,286,250.00	5,376,250.00	5.4%
10) TOTAL, EXPENDITURES			509,238,938.14	301,643,555.81	810,882,493.95	601,673,910.96	436,729,566.45	1,038,403,477.41	28.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			102,082,453.94	(60,520,722.58)	41,561,731.36	43,671,560.24	(88,158,319.04)	(44,486,758.80)	-207.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	586,377.06	586,377.06	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	265.30	0.00	265.30	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	(70,900,008.65)	70,900,008.65	0.00	(83,056,446.60)	83,056,446.60	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(70,900,273.95)	71,486,385.71	586,111.76	(83,056,446.60)	83,056,446.60	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,182,179.99	10,965,663.13	42,147,843.12	(39,384,886.36)	(5,101,872.44)	(44,486,758.80)	-205.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Function

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)	
a) As of July 1 - Unaudited		9791	80,454,457.84	56,378,013.77	136,832,471.61	111,636,637.83	67,343,676.90	178,980,314.73	30.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,454,457.84	56,378,013.77	136,832,471.61	111,636,637.83	67,343,676.90	178,980,314.73	30.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,454,457.84	56,378,013.77	136,832,471.61	111,636,637.83	67,343,676.90	178,980,314.73	30.8%
2) Ending Balance, June 30 (E + F1e)			111,636,637.83	67,343,676.90	178,980,314.73	72,251,751.47	62,241,804.46	134,493,555.93	-24.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	210,000.00	0.00	210,000.00	210,000.00	0.00	210,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	78,499.36	0.00	78,499.36	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	67,343,676.90	67,343,676.90	0.00	62,241,804.46	62,241,804.46	-7.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	95,048,138.47	0.00	95,048,138.47	51,241,751.47	0.00	51,241,751.47	-46.1%
Increased MPP Requirement	0000	9780	33,135,601.00		33,135,601.00			0.00	
Reserve to address declining enrollment	0000	9780	61,912,537.47		61,912,537.47			0.00	
Reserve for declining enrollment impact	0000	9780			0.00	34,355,929.47		34,355,929.47	
Reserve for Textbook Adoption	0000	9780			0.00	16,885,822.00		16,885,822.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	16,300,000.00	0.00	16,300,000.00	20,800,000.00	0.00	20,800,000.00	27.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	25,375,795.22	25,375,795.22
6266	Educator Effectiveness, FY 2021-22	11,835,387.06	11,835,387.06
6300	Lottery: Instructional Materials	1,775,565.23	0.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	727,400.25	727,400.25
6537	Special Ed: Learning Recovery Support	743,965.92	232,489.92
6547	Special Education Early Intervention Preschool Grant	1,258,197.00	0.00
7085	Learning Communities for School Success Program	1,911,038.19	1,911,038.19
7311	Classified School Employee Professional Development Block Grant	310,742.12	310,742.12
7425	Expanded Learning Opportunities (ELO) Grant	519,799.06	212,209.85
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	3,702,786.63	2,453,741.63
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,309,876.17	3,309,876.17

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	15,873,124.05	15,873,124.05
Total, Restricted Balance		67,343,676.90	62,241,804.46

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	774,048.99	870,222.00	12.4%
3) Other State Revenue		8300-8599	126,305.00	242,051.86	91.6%
4) Other Local Revenue		8600-8799	6,852,476.51	6,690,297.00	-2.4%
5) TOTAL, REVENUES			7,752,830.50	7,802,570.86	0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,695,727.45	3,112,770.91	15.5%
2) Classified Salaries		2000-2999	1,326,414.31	1,455,826.16	9.8%
3) Employee Benefits		3000-3999	2,043,705.92	2,412,753.24	18.1%
4) Books and Supplies		4000-4999	260,554.28	253,702.55	-2.6%
5) Services and Other Operating Expenditures		5000-5999	276,213.16	305,546.00	10.6%
6) Capital Outlay		6000-6999	15,670.34	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	254,793.00	261,972.00	2.8%
9) TOTAL, EXPENDITURES			6,873,078.46	7,802,570.86	13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			879,752.04	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)			879,752.04	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,125,523.73	3,005,275.77	41.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,125,523.73	3,005,275.77	41.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,125,523.73	3,005,275.77	41.4%
2) Ending Balance, June 30 (E + F1e)			3,005,275.77	3,005,275.77	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	2,910,094.83	2,910,094.83	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	95,180.94	95,180.94	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	2,015,075.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,690,500.00		
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			3,705,575.77		
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	700,300.00		
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			700,300.00		
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)			3,005,275.77		
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	774,048.99	870,222.00	12.4%
TOTAL, FEDERAL REVENUE			774,048.99	870,222.00	12.4%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	41,989.14	54,814.00	30.5%
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	84,315.86	187,237.86	122.1%
TOTAL, OTHER STATE REVENUE			126,305.00	242,051.86	91.6%
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Interagency Services		8677	6,658,927.00	6,479,927.00	-2.7%
Other Local Revenue					
All Other Local Revenue		8699	193,549.51	210,370.00	8.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,852,476.51	6,690,297.00	-2.4%
TOTAL, REVENUES			7,752,830.50	7,802,570.86	0.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,125,086.66	2,135,692.91	0.5%
Certificated Pupil Support Salaries		1200	136,350.64	221,483.00	62.4%
Certificated Supervisors' and Administrators' Salaries		1300	320,795.15	649,747.00	102.5%
Other Certificated Salaries		1900	113,495.00	105,848.00	-6.7%
TOTAL, CERTIFICATED SALARIES			2,695,727.45	3,112,770.91	15.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	46,527.84	125,539.00	169.8%
Classified Support Salaries		2200	298,739.28	331,294.00	10.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	981,147.19	998,993.16	1.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,326,414.31	1,455,826.16	9.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	518,612.22	575,361.74	10.9%
PERS		3201-3202	345,619.86	397,615.65	15.0%
OASDI/Medicare/Alternative		3301-3302	161,508.41	160,699.44	-0.5%
Health and Welfare Benefits		3401-3402	984,756.80	1,066,021.72	8.3%
Unemployment Insurance		3501-3502	16,403.71	22,843.04	39.3%
Workers' Compensation		3601-3602	8,908.11	87,716.15	884.7%
OPEB, Allocated		3701-3702	4,500.81	47,354.12	952.1%
OPEB, Active Employees		3751-3752	3,396.00	55,141.38	1,523.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,043,705.92	2,412,753.24	18.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	40,629.98	3,616.11	-91.1%
Books and Other Reference Materials		4200	100.00	0.00	-100.0%
Materials and Supplies		4300	219,824.30	180,086.44	-18.1%
Noncapitalized Equipment		4400	0.00	70,000.00	New
TOTAL, BOOKS AND SUPPLIES			260,554.28	253,702.55	-2.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,296.00	10,436.00	-48.6%
Dues and Memberships		5300	3,500.00	1,500.00	-57.1%
Insurance		5400-5450	2,000.00	2,500.00	25.0%
Operations and Housekeeping Services		5500	126,337.90	146,680.00	16.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,600.00	14,100.00	21.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	35,300.00	11,300.00	-68.0%
Professional/Consulting Services and Operating Expenditures		5800	77,179.26	111,530.00	44.5%
Communications		5900	0.00	7,500.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			276,213.16	305,546.00	10.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	15,670.34	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			15,670.34	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	254,793.00	261,972.00	2.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			254,793.00	261,972.00	2.8%
TOTAL, EXPENDITURES			6,873,078.46	7,802,570.86	13.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	774,048.99	870,222.00	12.4%
3) Other State Revenue		8300-8599	126,305.00	242,051.86	91.6%
4) Other Local Revenue		8600-8799	6,852,476.51	6,690,297.00	-2.4%
5) TOTAL, REVENUES			7,752,830.50	7,802,570.86	0.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,576,233.66	3,716,105.57	3.9%
2) Instruction - Related Services	2000-2999		2,221,487.31	2,685,172.29	20.9%
3) Pupil Services	3000-3999		230,704.64	406,076.00	76.0%
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		254,793.00	261,972.00	2.8%
8) Plant Services	8000-8999		589,859.85	733,245.00	24.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,873,078.46	7,802,570.86	13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			879,752.04	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)			879,752.04	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,125,523.73	3,005,275.77	41.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,125,523.73	3,005,275.77	41.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,125,523.73	3,005,275.77	41.4%
2) Ending Balance, June 30 (E + F1e)			3,005,275.77	3,005,275.77	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	2,910,094.83	2,910,094.83	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	95,180.94	95,180.94	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
6371	CalWORKs for ROCP or Adult Education	205,318.53	205,318.53
6391	Adult Education Program	2,685,043.50	2,685,043.50
9010	Other Restricted Local	19,732.80	19,732.80
Total, Restricted Balance		2,910,094.83	2,910,094.83

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	543,099.71	563,950.00	3.8%
3) Other State Revenue		8300-8599	10,917,838.79	13,626,097.00	24.8%
4) Other Local Revenue		8600-8799	374,019.64	105,160.00	-71.9%
5) TOTAL, REVENUES			11,834,958.14	14,295,207.00	20.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,790,574.04	4,599,974.00	21.4%
2) Classified Salaries		2000-2999	2,873,172.23	3,722,621.82	29.6%
3) Employee Benefits		3000-3999	3,796,029.49	4,781,679.37	26.0%
4) Books and Supplies		4000-4999	490,582.21	338,989.81	-30.9%
5) Services and Other Operating Expenditures		5000-5999	384,755.17	285,528.00	-25.8%
6) Capital Outlay		6000-6999	0.00	5,500.00	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	499,845.00	560,914.00	12.2%
9) TOTAL, EXPENDITURES			11,834,958.14	14,295,207.00	20.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,576,640.20	5,576,640.20	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,576,640.20	5,576,640.20	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,576,640.20	5,576,640.20	0.0%
2) Ending Balance, June 30 (E + F1e)			5,576,640.20	5,576,640.20	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	5,513,497.85	5,513,497.85	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	63,142.35	63,142.35	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	5,898,140.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	437,000.00		
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			6,335,140.20		
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	563,500.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	195,000.00		
6) TOTAL, LIABILITIES			758,500.00		
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)			5,576,640.20		
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	543,099.71	563,950.00	3.8%
TOTAL, FEDERAL REVENUE			543,099.71	563,950.00	3.8%
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	10,885,879.04	13,606,097.00	25.0%
All Other State Revenue	All Other	8590	31,959.75	20,000.00	-37.4%
TOTAL, OTHER STATE REVENUE			10,917,838.79	13,626,097.00	24.8%
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	5,100.00	5,100.00	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	100,000.00	100,000.00	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	268,919.64	60.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			374,019.64	105,160.00	-71.9%
TOTAL, REVENUES			11,834,958.14	14,295,207.00	20.8%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,790,574.04	4,154,164.00	9.6%
Certificated Pupil Support Salaries		1200	0.00	93,940.00	New
Certificated Supervisors' and Administrators' Salaries		1300	0.00	165,311.00	New
Other Certificated Salaries		1900	0.00	186,559.00	New
TOTAL, CERTIFICATED SALARIES			3,790,574.04	4,599,974.00	21.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,716,885.24	2,893,654.82	6.5%
Classified Support Salaries		2200	130,573.97	151,840.00	16.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	25,713.02	677,127.00	2,533.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,873,172.23	3,722,621.82	29.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	576,164.00	753,984.00	30.9%
PERS		3201-3202	990,413.52	1,130,991.00	14.2%
OASDI/Medicare/Alternativ e		3301-3302	384,144.40	389,760.00	1.5%
Health and Welfare Benefits		3401-3402	1,836,554.24	2,118,193.37	15.3%
Unemployment Insurance		3501-3502	3,490.00	41,612.00	1,092.3%
Workers' Compensation		3601-3602	5,056.33	159,795.00	3,060.3%
OPEB, Allocated		3701-3702	0.00	86,890.00	New
OPEB, Active Employ ees		3751-3752	207.00	100,454.00	48,428.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,796,029.49	4,781,679.37	26.0%
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	490,582.21	336,989.81	-31.3%
Noncapitalized Equipment		4400	0.00	2,000.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			490,582.21	338,989.81	-30.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,990.40	5,606.00	-6.4%
Dues and Memberships		5300	500.00	500.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	49,054.08	41,000.00	-16.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,215.42	25,000.00	-11.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	31,573.06	35,372.00	12.0%
Professional/Consulting Services and Operating Expenditures		5800	269,372.21	178,000.00	-33.9%
Communications		5900	50.00	50.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			384,755.17	285,528.00	-25.8%
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	5,500.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	5,500.00	New
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					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	499,845.00	560,914.00	12.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			499,845.00	560,914.00	12.2%
TOTAL, EXPENDITURES			11,834,958.14	14,295,207.00	20.8%
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	543,099.71	563,950.00	3.8%
3) Other State Revenue		8300-8599	10,917,838.79	13,626,097.00	24.8%
4) Other Local Revenue		8600-8799	374,019.64	105,160.00	-71.9%
5) TOTAL, REVENUES			11,834,958.14	14,295,207.00	20.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		265,159.96	315,607.00	19.0%
2) Instruction - Related Services	2000-2999		226,641.80	560,210.00	147.2%
3) Pupil Services	3000-3999		37,913.60	140,159.00	269.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		10,584,378.55	12,346,845.22	16.7%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		499,845.00	560,914.00	12.2%
8) Plant Services	8000-8999		221,019.23	371,471.78	68.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,834,958.14	14,295,207.00	20.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,576,640.20	5,576,640.20	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,576,640.20	5,576,640.20	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,576,640.20	5,576,640.20	0.0%
2) Ending Balance, June 30 (E + F1e)			5,576,640.20	5,576,640.20	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	5,513,497.85	5,513,497.85	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	63,142.35	63,142.35	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5058	Child Development: Coronav irus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	282,459.16	282,459.16
6130	Child Development: Center-Based Reserve Account	5,099,748.70	5,099,748.70
9010	Other Restricted Local	131,289.99	131,289.99
Total, Restricted Balance		5,513,497.85	5,513,497.85

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	(43,135.21)	322,502.76	-847.7%
5) TOTAL, REVENUES			(43,135.21)	322,502.76	-847.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	72,545.33	70,221.00	-3.2%
3) Employee Benefits		3000-3999	36,092.67	37,578.41	4.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,446,270.53	1,467,088.54	1.4%
6) Capital Outlay		6000-6999	20,359,000.25	33,421,073.08	64.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,840,366.34	9,424,812.00	37.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,754,275.12	44,420,773.03	54.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,797,410.33)	(44,098,270.27)	53.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	383,458.58	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			383,458.58	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,413,951.75)	(44,098,270.27)	55.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,265,928.47	50,267,172.15	-36.6%
b) Audit Adjustments		9793	(584,804.57)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			78,681,123.90	50,267,172.15	-36.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,681,123.90	50,267,172.15	-36.1%
2) Ending Balance, June 30 (E + F1e)			50,267,172.15	6,168,901.88	-87.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	50,267,172.15	6,168,901.88	-87.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	50,721,222.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			50,721,222.15		
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	454,050.00		
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			454,050.00		
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)			50,267,172.15		
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	495,481.79	322,502.76	-34.9%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Net Increase (Decrease) in the Fair Value of Investments		8662	(538,617.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(43,135.21)	322,502.76	-847.7%
TOTAL, REVENUES			(43,135.21)	322,502.76	-847.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	54,325.03	52,694.00	-3.0%
Clerical, Technical and Office Salaries		2400	18,220.30	17,527.00	-3.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			72,545.33	70,221.00	-3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	16,559.54	18,327.68	10.7%
OASDI/Medicare/Alternativ e		3301-3302	5,550.36	5,386.42	-3.0%
Health and Welfare Benefits		3401-3402	10,846.90	10,573.00	-2.5%
Unemployment Insurance		3501-3502	119.46	352.00	194.7%
Workers' Compensation		3601-3602	1,396.71	1,352.00	-3.2%
OPEB, Allocated		3701-3702	749.99	737.31	-1.7%
OPEB, Active Employees		3751-3752	869.71	850.00	-2.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,092.67	37,578.41	4.1%
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	12,400.00	1,800.00	-85.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	20,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	1,433,870.53	1,445,288.54	0.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,446,270.53	1,467,088.54	1.4%
CAPITAL OUTLAY					
Land		6100	713,322.39	1,210,586.97	69.7%
Land Improvements		6170	17,048.23	478,546.12	2,707.0%
Buildings and Improvements of Buildings		6200	19,620,180.34	29,947,457.96	52.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	8,449.29	1,784,482.03	21,019.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,359,000.25	33,421,073.08	64.2%
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	975,366.64	3,409,812.00	249.6%
Other Debt Service - Principal		7439	5,864,999.70	6,015,000.00	2.6%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,840,366.34	9,424,812.00	37.8%
TOTAL, EXPENDITURES			28,754,275.12	44,420,773.03	54.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	383,458.58	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			383,458.58	0.00	-100.0%
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	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			383,458.58	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	(43,135.21)	322,502.76	-847.7%
5) TOTAL, REVENUES			(43,135.21)	322,502.76	-847.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		21,910,332.95	34,992,386.03	59.7%
9) Other Outgo	9000-9999	Except 7600-7699	6,843,942.17	9,428,387.00	37.8%
10) TOTAL, EXPENDITURES			28,754,275.12	44,420,773.03	54.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(28,797,410.33)	(44,098,270.27)	53.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	383,458.58	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			383,458.58	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(28,413,951.75)	(44,098,270.27)	55.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,265,928.47	50,267,172.15	-36.6%
b) Audit Adjustments		9793	(584,804.57)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			78,681,123.90	50,267,172.15	-36.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,681,123.90	50,267,172.15	-36.1%
2) Ending Balance, June 30 (E + F1e)			50,267,172.15	6,168,901.88	-87.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	50,267,172.15	6,168,901.88	-87.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,864,138.41	1,052,165.40	-63.3%
5) TOTAL, REVENUES			2,864,138.41	1,052,165.40	-63.3%
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	605.62	25,490.33	4,109.0%
6) Capital Outlay		6000-6999	351,228.50	11,599,086.79	3,202.4%
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			351,834.12	11,624,577.12	3,204.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,512,304.29	(10,572,411.72)	-520.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,512,304.29	(10,572,411.72)	-520.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,060,107.43	10,572,411.72	31.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,060,107.43	10,572,411.72	31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,060,107.43	10,572,411.72	31.2%
2) Ending Balance, June 30 (E + F1e)			10,572,411.72	0.00	-100.0%
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	10,572,411.72	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	10,444,311.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	140,000.00		
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			10,584,311.72		
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	11,900.00		
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			11,900.00		
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)			10,572,411.72		
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	53,414.18	52,165.40	-2.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,810,724.23	1,000,000.00	-64.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,864,138.41	1,052,165.40	-63.3%
TOTAL, REVENUES			2,864,138.41	1,052,165.40	-63.3%
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/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	605.62	25,490.33	4,109.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			605.62	25,490.33	4,109.0%
CAPITAL OUTLAY					
Land		6100	0.00	10,000.00	New
Land Improvements		6170	0.00	14,312.47	New
Buildings and Improvements of Buildings		6200	351,228.50	11,574,774.32	3,195.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			351,228.50	11,599,086.79	3,202.4%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			351,834.12	11,624,577.12	3,204.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	2,864,138.41	1,052,165.40	-63.3%
5) TOTAL, REVENUES			2,864,138.41	1,052,165.40	-63.3%
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		351,834.12	11,624,577.12	3,204.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			351,834.12	11,624,577.12	3,204.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			2,512,304.29	(10,572,411.72)	-520.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			2,512,304.29	(10,572,411.72)	-520.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,060,107.43	10,572,411.72	31.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,060,107.43	10,572,411.72	31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,060,107.43	10,572,411.72	31.2%
2) Ending Balance, June 30 (E + F1e)			10,572,411.72	0.00	-100.0%
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	10,572,411.72	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	10,572,411.72	0.00
Total, Restricted Balance		10,572,411.72	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	4,259,026.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	218,177.41	222,282.30	1.9%
5) TOTAL, REVENUES			4,477,203.41	222,282.30	-95.0%
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	2,352,587.75	31,912,407.73	1,256.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,352,587.75	31,912,407.73	1,256.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,124,615.66	(31,690,125.43)	-1,591.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	969,835.64	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(969,835.64)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,154,780.02	(31,690,125.43)	-2,844.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,535,345.41	31,690,125.43	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,535,345.41	31,690,125.43	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,535,345.41	31,690,125.43	3.8%
2) Ending Balance, June 30 (E + F1e)			31,690,125.43	0.00	-100.0%
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	31,690,125.43	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	32,165,125.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	75,000.00		
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			32,240,125.43		
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	550,000.00		
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			550,000.00		
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)			31,690,125.43		
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	4,259,026.00	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			4,259,026.00	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	218,177.41	222,282.30	1.9%
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			218,177.41	222,282.30	1.9%
TOTAL, REVENUES			4,477,203.41	222,282.30	-95.0%
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	2,313,361.53	31,908,049.26	1,279.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	39,226.22	4,358.47	-88.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,352,587.75	31,912,407.73	1,256.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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			2,352,587.75	31,912,407.73	1,256.5%
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	969,835.64	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			969,835.64	0.00	-100.0%
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%
(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)			(969,835.64)	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	4,259,026.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	218,177.41	222,282.30	1.9%
5) TOTAL, REVENUES			4,477,203.41	222,282.30	-95.0%
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		2,352,587.75	31,912,407.73	1,256.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,352,587.75	31,912,407.73	1,256.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			2,124,615.66	(31,690,125.43)	-1,591.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	969,835.64	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(969,835.64)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			1,154,780.02	(31,690,125.43)	-2,844.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,535,345.41	31,690,125.43	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,535,345.41	31,690,125.43	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,535,345.41	31,690,125.43	3.8%
2) Ending Balance, June 30 (E + F1e)			31,690,125.43	0.00	-100.0%
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	31,690,125.43	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	31,690,125.43	0.00
Total, Restricted Balance		31,690,125.43	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	83,961.30	82,437.26	-1.8%
5) TOTAL, REVENUES			83,961.30	82,437.26	-1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	67,104.62	222,023.18	230.9%
6) Capital Outlay		6000-6999	157,572.65	6,359,847.62	3,936.1%
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			224,677.27	6,581,870.80	2,829.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(140,715.97)	(6,499,433.54)	4,518.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	265.30	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			265.30	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(140,450.67)	(6,499,433.54)	4,527.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,640,149.51	6,499,698.84	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,640,149.51	6,499,698.84	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,640,149.51	6,499,698.84	-2.1%
2) Ending Balance, June 30 (E + F1e)			6,499,698.84	265.30	-100.0%
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	6,499,698.84	265.30	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	6,907,698.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	16,000.00		
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			6,923,698.84		
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	424,000.00		
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			424,000.00		
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)			6,499,698.84		
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	62,337.30	82,437.26	32.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	21,624.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			83,961.30	82,437.26	-1.8%
TOTAL, REVENUES			83,961.30	82,437.26	-1.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	67,104.62	222,023.18	230.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			67,104.62	222,023.18	230.9%
CAPITAL OUTLAY					
Land		6100	24,903.45	8,748.74	-64.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	101,331.23	6,305,792.36	6,123.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	31,337.97	45,306.52	44.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			157,572.65	6,359,847.62	3,936.1%
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			224,677.27	6,581,870.80	2,829.5%
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	265.30	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			265.30	0.00	-100.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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)			265.30	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	83,961.30	82,437.26	-1.8%
5) TOTAL, REVENUES			83,961.30	82,437.26	-1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		224,677.27	6,581,870.80	2,829.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			224,677.27	6,581,870.80	2,829.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(140,715.97)	(6,499,433.54)	4,518.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	265.30	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			265.30	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(140,450.67)	(6,499,433.54)	4,527.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,640,149.51	6,499,698.84	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,640,149.51	6,499,698.84	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,640,149.51	6,499,698.84	-2.1%
2) Ending Balance, June 30 (E + F1e)			6,499,698.84	265.30	-100.0%
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	6,499,698.84	265.30	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	6,499,698.84	265.30
Total, Restricted Balance		6,499,698.84	265.30

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	2,458.49	387.35	-84.2%
5) TOTAL, REVENUES			2,458.49	387.35	-84.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	55,313.09	5,544.05	-90.0%
6) Capital Outlay		6000-6999	36,068,111.29	27,704,487.59	-23.2%
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			36,123,424.38	27,710,031.64	-23.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(36,120,965.89)	(27,709,644.29)	-23.3%
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)			(36,120,965.89)	(27,709,644.29)	-23.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,830,610.18	27,709,644.29	-56.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,830,610.18	27,709,644.29	-56.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,830,610.18	27,709,644.29	-56.6%
2) Ending Balance, June 30 (E + F1e)			27,709,644.29	0.00	-100.0%
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	27,709,644.29	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	27,709,644.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			27,709,644.29		
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)			27,709,644.29		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	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	2,458.49	387.35	-84.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			2,458.49	387.35	-84.2%
TOTAL, REVENUES			2,458.49	387.35	-84.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	55,313.09	5,544.05	-90.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,313.09	5,544.05	-90.0%
CAPITAL OUTLAY					
Land		6100	9,051.00	0.00	-100.0%
Land Improvements		6170	461,439.06	5,821.20	-98.7%
Buildings and Improvements of Buildings		6200	35,597,621.23	27,698,666.39	-22.2%
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			36,068,111.29	27,704,487.59	-23.2%
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					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			36,123,424.38	27,710,031.64	-23.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	2,458.49	387.35	-84.2%
5) TOTAL, REVENUES			2,458.49	387.35	-84.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		36,123,424.38	27,710,031.64	-23.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			36,123,424.38	27,710,031.64	-23.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(36,120,965.89)	(27,709,644.29)	-23.3%
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)			(36,120,965.89)	(27,709,644.29)	-23.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,830,610.18	27,709,644.29	-56.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,830,610.18	27,709,644.29	-56.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,830,610.18	27,709,644.29	-56.6%
2) Ending Balance, June 30 (E + F1e)			27,709,644.29	0.00	-100.0%
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	27,709,644.29	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	27,709,644.29	0.00
Total, Restricted Balance		27,709,644.29	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	115,358.00	115,358.00	0.0%
4) Other Local Revenue		8600-8799	12,257,185.19	12,438,583.19	1.5%
5) TOTAL, REVENUES			12,372,543.19	12,553,941.19	1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,327,491.08	15,327,491.08	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,327,491.08	15,327,491.08	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,954,947.89)	(2,773,549.89)	-6.1%
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)			(2,954,947.89)	(2,773,549.89)	-6.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,480,136.84	23,525,188.95	-11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,480,136.84	23,525,188.95	-11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,480,136.84	23,525,188.95	-11.2%
2) Ending Balance, June 30 (E + F1e)			23,525,188.95	20,751,639.06	-11.8%
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	23,525,188.95	20,751,639.06	-11.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	23,525,188.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			23,525,188.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			23,525,188.95		
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	115,358.00	115,358.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			115,358.00	115,358.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	8,565,685.59	8,565,685.59	0.0%
Unsecured Roll		8612	934,294.12	934,294.12	0.0%
Prior Years' Taxes		8613	4,900.00	4,900.00	0.0%
Supplemental Taxes		8614	281,703.48	281,703.48	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	152,000.00	152,000.00	0.0%
Interest		8660	2,500,000.00	2,500,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(181,398.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,257,185.19	12,438,583.19	1.5%
TOTAL, REVENUES			12,372,543.19	12,553,941.19	1.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	6,538,624.20	6,538,624.20	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Bond Interest and Other Service Charges		7434	8,788,866.88	8,788,866.88	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)			15,327,491.08	15,327,491.08	0.0%
TOTAL, EXPENDITURES			15,327,491.08	15,327,491.08	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	115,358.00	115,358.00	0.0%
4) Other Local Revenue		8600-8799	12,257,185.19	12,438,583.19	1.5%
5) TOTAL, REVENUES			12,372,543.19	12,553,941.19	1.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	15,327,491.08	15,327,491.08	0.0%
10) TOTAL, EXPENDITURES			15,327,491.08	15,327,491.08	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(2,954,947.89)	(2,773,549.89)	-6.1%
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)			(2,954,947.89)	(2,773,549.89)	-6.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,480,136.84	23,525,188.95	-11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,480,136.84	23,525,188.95	-11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,480,136.84	23,525,188.95	-11.2%
2) Ending Balance, June 30 (E + F1e)			23,525,188.95	20,751,639.06	-11.8%
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	23,525,188.95	20,751,639.06	-11.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	23,525,188.95	20,751,639.06
Total, Restricted Balance		23,525,188.95	20,751,639.06

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	32,322,054.36	34,592,013.00	7.0%
3) Other State Revenue		8300-8599	1,893,208.24	2,048,437.00	8.2%
4) Other Local Revenue		8600-8799	469,760.71	408,855.00	-13.0%
5) TOTAL, REVENUES			34,685,023.31	37,049,305.00	6.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,344,538.20	12,876,409.00	24.5%
3) Employee Benefits		3000-3999	5,138,744.18	7,431,968.37	44.6%
4) Books and Supplies		4000-4999	15,035,676.62	13,765,384.67	-8.4%
5) Services and Other Operating Expenses		5000-5999	425,328.84	716,878.96	68.5%
6) Depreciation and Amortization		6000-6999	836,721.02	835,725.00	-0.1%
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	733,590.29	1,422,939.00	94.0%
9) TOTAL, EXPENSES			32,514,599.15	37,049,305.00	13.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,170,424.16	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 NET POSITION (C + D4)			2,170,424.16	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(1,604,800.90)	565,623.26	-135.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(1,604,800.90)	565,623.26	-135.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(1,604,800.90)	565,623.26	-135.2%
2) Ending Net Position, June 30 (E + F1e)			565,623.26	565,623.26	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,941,224.77	1,941,224.77	0.0%
b) Restricted Net Position		9797	15,289,411.42	15,289,411.42	0.0%
c) Unrestricted Net Position		9790	(16,665,012.93)	(16,665,012.93)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,236,277.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	9,510.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,226,236.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	31,178.34		
6) Stores		9320	3,302,334.38		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	8,841,937.17		
c) Accumulated Depreciation - Land Improvements		9425	(8,001,228.40)		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	9,158,809.99		
g) Accumulated Depreciation - Equipment		9445	(8,058,293.99)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			24,746,761.67		
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	21,798,529.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,339,278.82		
4) Current Loans		9640			
5) Unearned Revenue		9650	43,329.93		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			24,181,138.41		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			565,623.26		
FEDERAL REVENUE					
Child Nutrition Programs		8220	30,018,506.36	32,027,380.00	6.7%
Donated Food Commodities		8221	2,303,548.00	2,564,633.00	11.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			32,322,054.36	34,592,013.00	7.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,893,208.24	2,048,437.00	8.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,893,208.24	2,048,437.00	8.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	388,209.33	404,754.00	4.3%
Interest		8660	946.38	3,500.00	269.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	80,605.00	601.00	-99.3%
TOTAL, OTHER LOCAL REVENUE			469,760.71	408,855.00	-13.0%
TOTAL, REVENUES			34,685,023.31	37,049,305.00	6.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	7,328,473.36	9,564,164.00	30.5%
Classified Supervisors' and Administrators' Salaries		2300	2,024,557.84	2,205,611.00	8.9%
Clerical, Technical and Office Salaries		2400	991,507.00	1,044,234.00	5.3%
Other Classified Salaries		2900	0.00	62,400.00	New
TOTAL, CLASSIFIED SALARIES			10,344,538.20	12,876,409.00	24.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	3,925.37	New
PERS		3201-3202	1,996,909.39	3,044,958.00	52.5%
OASDI/Medicare/Alternative		3301-3302	683,544.52	906,986.00	32.7%
Health and Welfare Benefits		3401-3402	2,042,280.73	2,917,053.00	42.8%
Unemployment Insurance		3501-3502	5,594.00	58,646.00	948.4%
Workers' Compensation		3601-3602	154,687.54	232,453.00	50.3%
OPEB, Allocated		3701-3702	116,143.00	121,810.00	4.9%
OPEB, Active Employees		3751-3752	139,585.00	146,137.00	4.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,138,744.18	7,431,968.37	44.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	258.00	0.00	-100.0%
Materials and Supplies		4300	262,445.34	297,058.00	13.2%
Noncapitalized Equipment		4400	132,977.17	187,663.00	41.1%
Food		4700	14,639,996.11	13,280,663.67	-9.3%
TOTAL, BOOKS AND SUPPLIES			15,035,676.62	13,765,384.67	-8.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	10,541.00	New
Dues and Memberships		5300	0.00	501.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	557,745.00	601,500.00	7.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,500.00	103,056.00	2,844.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(357,199.59)	(413,493.04)	15.8%
Professional/Consulting Services and					
Operating Expenditures		5800	148,916.53	343,433.00	130.6%
Communications		5900	72,366.90	71,341.00	-1.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			425,328.84	716,878.96	68.5%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	836,721.02	835,725.00	-0.1%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			836,721.02	835,725.00	-0.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	733,590.29	1,422,939.00	94.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			733,590.29	1,422,939.00	94.0%
TOTAL, EXPENSES			32,514,599.15	37,049,305.00	13.9%
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					

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

Description	Function Codes	Object Codes	2021-22 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	32,322,054.36	34,592,013.00	7.0%
3) Other State Revenue		8300-8599	1,893,208.24	2,048,437.00	8.2%
4) Other Local Revenue		8600-8799	469,760.71	408,855.00	-13.0%
5) TOTAL, REVENUES			34,685,023.31	37,049,305.00	6.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		30,770,502.25	34,772,672.37	13.0%
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		392,624.71	189,445.63	-51.7%
7) General Administration	7000-7999		733,590.29	1,422,939.00	94.0%
8) Plant Services	8000-8999		617,881.90	664,248.00	7.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			32,514,599.15	37,049,305.00	13.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,170,424.16	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 NET POSITION (C + D4)			2,170,424.16	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(1,604,800.90)	565,623.26	-135.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(1,604,800.90)	565,623.26	-135.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(1,604,800.90)	565,623.26	-135.2%
2) Ending Net Position, June 30 (E + F1e)			565,623.26	565,623.26	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,941,224.77	1,941,224.77	0.0%
b) Restricted Net Position		9797	15,289,411.42	15,289,411.42	0.0%
c) Unrestricted Net Position		9790	(16,665,012.93)	(16,665,012.93)	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)	15,286,340.96	15,286,340.96
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	1,159.09	1,159.09
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,911.37	1,911.37
Total, Restricted Net Position		15,289,411.42	15,289,411.42

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,579,022.74	20,198,411.89	21.8%
5) TOTAL, REVENUES			16,579,022.74	20,198,411.89	21.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	533,190.00	560,244.00	5.1%
3) Employee Benefits		3000-3999	273,542.00	324,619.67	18.7%
4) Books and Supplies		4000-4999	9,800.00	22,795.49	132.6%
5) Services and Other Operating Expenses		5000-5999	9,571,828.46	19,295,275.73	101.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			10,388,360.46	20,202,934.89	94.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,190,662.28	(4,523.00)	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			6,190,662.28	(4,523.00)	-100.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	59,282,268.77	65,472,931.05	10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,282,268.77	65,472,931.05	10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			59,282,268.77	65,472,931.05	10.4%
2) Ending Net Position, June 30 (E + F1e)			65,472,931.05	65,468,408.05	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	65,472,931.05	65,468,408.05	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	64,460,331.05		
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	500,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,022,600.00		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			65,982,931.05		
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	510,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			510,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			65,472,931.05		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,100.00	4,100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(588,026.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	17,162,948.74	20,194,311.89	17.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,579,022.74	20,198,411.89	21.8%
TOTAL, REVENUES			16,579,022.74	20,198,411.89	21.8%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	158,081.00	164,401.00	4.0%
Clerical, Technical and Office Salaries		2400	372,750.00	395,843.00	6.2%
Other Classified Salaries		2900	2,359.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			533,190.00	560,244.00	5.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	104,902.00	146,224.00	39.4%
OASDI/Medicare/Alternative		3301-3302	37,014.00	42,858.67	15.8%
Health and Welfare Benefits		3401-3402	106,942.00	109,368.00	2.3%
Unemployment Insurance		3501-3502	2,506.00	2,801.22	11.8%
Workers' Compensation		3601-3602	10,248.00	10,756.68	5.0%
OPEB, Allocated		3701-3702	5,488.00	5,848.95	6.6%
OPEB, Active Employees		3751-3752	6,442.00	6,762.15	5.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			273,542.00	324,619.67	18.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	2,000.00	New
Materials and Supplies		4300	9,800.00	12,200.00	24.5%
Noncapitalized Equipment		4400	0.00	8,595.49	New
TOTAL, BOOKS AND SUPPLIES			9,800.00	22,795.49	132.6%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,757.00	4,740.00	169.8%
Dues and Memberships		5300	0.00	500.00	New
Insurance		5400-5450	789,216.00	1,457,352.97	84.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	2,400.00	380.0%
Transfers of Direct Costs - Interfund		5750	193.00	4,591.91	2,279.2%
Professional/Consulting Services and					
Operating Expenditures		5800	8,780,162.46	17,824,665.50	103.0%
Communications		5900	0.00	1,025.35	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,571,828.46	19,295,275.73	101.6%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			10,388,360.46	20,202,934.89	94.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,579,022.74	20,198,411.89	21.8%
5) TOTAL, REVENUES			16,579,022.74	20,198,411.89	21.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		10,388,360.46	20,202,934.89	94.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			10,388,360.46	20,202,934.89	94.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,190,662.28	(4,523.00)	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			6,190,662.28	(4,523.00)	-100.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	59,282,268.77	65,472,931.05	10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,282,268.77	65,472,931.05	10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			59,282,268.77	65,472,931.05	10.4%
2) Ending Net Position, June 30 (E + F1e)			65,472,931.05	65,468,408.05	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	65,472,931.05	65,468,408.05	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	65,472,931.05	65,468,408.05
Total, Restricted Net Position		65,472,931.05	65,468,408.05

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	2,600.00	New
5) TOTAL, REVENUES			0.00	2,600.00	New
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	10,000.00	3,700.00	-63.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			10,000.00	3,700.00	-63.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,000.00)	(1,100.00)	-89.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(10,000.00)	(1,100.00)	-89.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	411,161.42	401,161.42	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			411,161.42	401,161.42	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			411,161.42	401,161.42	-2.4%
2) Ending Net Position, June 30 (E + F1e)			401,161.42	400,061.42	-0.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	401,161.42	400,061.42	-0.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	400,461.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	700.00		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			401,161.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			401,161.42		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,810.00	2,600.00	-7.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,810.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	2,600.00	New
TOTAL, REVENUES			0.00	2,600.00	New
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	10,000.00	3,700.00	-63.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			10,000.00	3,700.00	-63.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			10,000.00	3,700.00	-63.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	2,600.00	New
5) TOTAL, REVENUES			0.00	2,600.00	New
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		10,000.00	3,700.00	-63.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			10,000.00	3,700.00	-63.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,000.00)	(1,100.00)	-89.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(10,000.00)	(1,100.00)	-89.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	411,161.42	401,161.42	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			411,161.42	401,161.42	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			411,161.42	401,161.42	-2.4%
2) Ending Net Position, June 30 (E + F1e)			401,161.42	400,061.42	-0.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	401,161.42	400,061.42	-0.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	401,161.42	400,061.42
Total, Restricted Net Position		401,161.42	400,061.42

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)	39,753.58	39,753.58	45,823.56	41,654.18	41,654.18	43,811.77
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)	39,753.58	39,753.58	45,823.56	41,654.18	41,654.18	43,811.77
5. District Funded County Program ADA						
a. County Community Schools	1.28	1.28	1.28	1.28	1.28	1.28
b. Special Education-Special Day Class	2.73	2.73	2.73	2.73	2.73	2.73
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.10	.10	.10	.10	.10	.10
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	3.45	3.45	3.45	3.45	3.45	3.45
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)	7.56	7.56	7.56	7.56	7.56	7.56
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	39,761.14	39,761.14	45,831.12	41,661.74	41,661.74	43,819.33
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)]						
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

BEST NET CONSORTIUM
Cash Flow Report - (As of 7/1/2022)

Major Range Description	Beginning Balance 7/1/2022	Month 7/31/2022	Month 8/31/2022	Month 9/30/2022	Month 10/31/2022	Month 11/30/2022	Month 12/31/2022	Month 1/31/2023	Month 2/28/2023	Month 3/31/2023	Month 4/30/2023	Month 5/31/2023	Month 6/30/2023	Accruals	Adjustments	Total	Ending Cash plus Accruals and Adjustments	Budget
76 - San Bernardino City Unified School Distr																		
Fund 91 GENERAL FUND																		
Fund Summary																		
Balance Sheet																		
Beginning Month Cash	-	158,105,955.23	170,027,415.02	320,539,033.95	269,933,269.99	325,616,043.70	384,813,267.96	451,053,332.44	450,826,047.01	437,066,043.85	451,222,987.10	476,703,600.28	452,309,433.03	-	-	(0.00)	-	-
Revenue																		
LCFF Principal Apportionment (8010 to 8019)	-	(30,145,466.60)	150,727,333.00	(36,174,559.92)	48,232,746.56	108,523,679.76	84,407,306.48	48,232,746.56	42,203,653.24	102,494,586.44	42,203,653.24	42,203,653.24	-	-	-	602,909,332.00	-	602,909,332.00
LCFF Property Taxes (8020 to 8079)	-	640,697.70	-	-	-	3,523,837.35	5,125,581.60	9,930,814.35	640,697.70	320,348.85	5,445,930.45	5,766,279.30	-	-	-	640,697.70	32,034,885.00	640,697.70
LCFF Miscellaneous Funds (8080 to 8099)	-	-	-	(527,989.99)	(239,995.45)	(239,995.45)	(239,995.45)	(239,995.45)	(239,995.45)	(239,995.45)	(191,996.36)	(479,990.90)	-	-	-	(4,799,909.00)	-	(4,799,909.00)
Federal Revenue (8100 to 8299)	-	2,100,031.44	48,300,723.10	31,500,471.59	25,200,377.27	4,200,062.88	33,600,503.03	23,100,345.83	(6,300,094.32)	(2,100,031.44)	67,201,006.06	6,300,094.32	(21,000,314.39)	-	(2,100,031.44)	210,003,143.93	(2,100,031.44)	210,003,143.93
Other State Revenue (8300 to 8599)	-	8,604,457.15	20,077,066.67	5,736,304.76	4,302,228.57	38,720,057.16	34,417,828.58	11,472,609.53	8,604,457.15	17,208,914.29	15,774,838.10	12,906,685.72	(34,417,828.58)	-	-	143,407,619.10	-	143,407,619.10
Other Local Revenue (8600 to 8799)	-	725,315.33	518,082.38	207,232.95	(207,232.95)	932,548.29	210,949.43	9,937,426.08	-	207,232.95	725,315.33	2,797,644.95	310,849.43	-	(103,616.48)	10,361,647.58	(103,616.48)	10,361,647.58
Total Revenue	-	(18,074,964.98)	219,623,205.15	741,459.39	77,288,124.00	155,660,189.98	157,622,073.67	96,433,946.90	44,908,718.32	115,731,096.59	131,158,746.82	69,494,366.53	(55,107,293.54)	-	(1,562,950.22)	993,916,718.61	(1,562,950.22)	993,916,718.61
Expenditure																		
Certificated Salary (1000 to 1999)	-	-	32,511,967.30	28,899,526.49	32,511,967.30	32,511,967.30	32,511,967.30	32,511,967.30	28,899,526.49	32,511,967.30	43,349,289.73	32,511,967.30	36,124,408.11	-	(3,612,440.85)	361,244,081.07	(3,612,440.85)	361,244,081.07
Classified Salary (2000 to 2999)	-	6,626,542.99	9,939,814.49	11,044,238.32	9,939,814.49	9,939,814.49	8,835,390.66	11,044,238.32	5,522,119.16	13,253,085.99	11,044,238.32	7,730,966.83	4,417,695.33	-	1,104,423.83	110,442,383.22	1,104,423.83	110,442,383.22
Employee Benefit (3000 to 3999)	-	4,953,071.02	22,288,819.60	22,288,819.60	22,288,819.60	22,288,819.60	22,288,819.60	19,812,284.09	24,765,355.11	24,765,355.11	19,812,284.09	19,812,284.09	19,812,284.09	-	(0.02)	247,653,551.09	(0.02)	247,653,551.09
Books and Supplies (4000 to 4999)	-	-	2,860,619.91	5,721,239.82	11,442,479.63	12,396,019.60	11,442,479.63	8,581,859.72	6,674,779.78	5,721,239.82	13,340,559.57	10,488,939.66	-	-	-	95,353,996.92	-	95,353,996.92
Services and Operating Expenditures (5000 to 5999)	-	-	13,230,115.67	24,806,466.89	13,230,115.67	14,883,880.13	9,922,586.75	19,845,173.51	11,576,351.21	18,191,409.05	14,883,880.13	13,230,115.67	9,922,586.75	-	1,653,764.48	165,376,445.91	1,653,764.48	165,376,445.91
Capital Outlay (6000 to 6999)	-	(1,100,268.78)	-	1,650,403.17	-	7,151,747.07	12,102,956.58	3,850,940.73	2,200,537.56	7,701,881.46	7,151,747.07	9,902,419.02	3,850,940.73	-	550,134.39	55,013,439.00	550,134.39	55,013,439.00
Other Outgo (7100 to 7499)	-	-	31,279.25	1,751,638.00	93,837.75	93,837.75	31,279.25	93,837.75	1,094,773.75	31,279.25	62,558.50	(62,558.50)	(125,117.00)	-	31,279.25	3,127,925.00	31,279.25	3,127,925.00
Total Expenditure	-	10,479,345.23	80,862,616.22	96,162,332.29	89,507,034.44	99,266,085.94	97,135,479.77	98,216,836.93	75,780,372.04	103,129,757.94	106,978,308.68	96,474,753.98	84,491,737.67	-	(272,838.92)	1,038,211,822.21	(272,838.92)	1,038,211,822.21
Revenue Less Expense	-	(28,554,310.21)	138,760,588.93	(95,420,872.90)	(12,218,910.44)	56,394,104.04	60,486,593.90	(1,782,890.03)	(30,871,653.72)	12,601,338.65	24,180,438.14	(26,980,387.45)	(139,599,031.21)	-	(1,290,111.30)	(44,295,103.60)	(1,290,111.30)	
Balance Sheet																		
Assets																		
Cash not in Treasury (9111 to 9199)	210,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	210,000.00	210,000.00	210,000.00
Accounts Receivable (9200 to 9299)	155,560,459.66	-	-	26,445,278.14	10,889,232.18	-	4,666,813.79	1,555,604.60	17,111,650.56	1,555,604.60	-	-	94,891,880.39	-	(1,555,604.60)	155,560,459.66	(1,555,604.60)	-
DUE FROM OTHER FUNDS (9310)	2,339,278.82	-	-	-	842,140.38	1,497,138.44	-	-	-	-	-	-	-	-	-	2,339,278.82	-	-
PREPAID EXPENDITURES (9330)	78,499.36	-	-	(101,264.17)	-	-	(219,013.21)	-	-	-	(5,494.96)	(25,119.80)	(35,324.71)	-	-	464,716.21	78,499.36	464,716.21
Total Assets	158,188,237.84	-	-	26,344,013.97	11,731,372.56	1,497,138.44	4,447,800.58	1,555,604.60	17,111,650.56	1,555,604.60	(5,494.96)	(25,119.80)	94,856,555.68	-	(880,888.39)	158,188,237.84	(880,888.39)	-
Liabilities																		
Accounts Payables (9500 to 9559,9590 to 9599)	130,567,000.00	(40,475,770.00)	(11,751,030.00)	(11,751,030.00)	(56,143,810.00)	(1,305,670.00)	(1,305,670.00)	-	-	-	(1,305,670.00)	(2,611,340.00)	(1,305,670.00)	-	258,522,660.00	130,567,000.00	258,522,660.00	-
DUE TO OTHER FUNDS (9610)	31,178.34	-	-	(4,364.97)	(26,501.59)	(311.78)	-	-	-	-	-	-	-	-	-	62,356.68	31,178.34	62,356.68
DEFERRED REVENUE (9650)	6,715,700.00	-	-	(6,715,700.00)	-	-	-	-	-	-	-	-	-	-	-	13,431,400.00	6,715,700.00	13,431,400.00
Total Liabilities	137,313,878.34	(40,475,770.00)	(11,751,030.00)	(18,471,004.97)	(56,170,311.59)	(1,305,981.78)	(1,305,670.00)	-	-	-	(1,305,670.00)	(2,611,340.00)	(1,305,670.00)	-	272,016,416.68	137,313,878.34	272,016,416.68	-
Balance Sheet																		
Net Increase/Decrease																		
Total Ending Cash Balance																		
	170,027,415.02	320,539,033.95	269,933,269.99	325,616,043.70	384,813,267.96	451,053,332.44	450,826,047.01	437,066,043.85	451,222,987.10	476,703,600.28	452,309,433.03	408,872,627.50				(274,187,416.37)		

Criteria: Report Summary Options = Fund Summary; Revised Budget As Of Date = 7/1/2022; Selected Districts = 76 - San Bernardino City Unified School District; Object Group by = SACS Format; Summarize = Fund; Separate Suspense Accounts = Y; Page Break by Summarize = Yes; Report Projection = Prior Year Actuals Percentage; Fund = 01

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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: \$ 23,129,602.00

Less: Amount of total liabilities reserved in budget: \$

Estimated accrued but unfunded liabilities: \$ 23,129,602.00

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: Jun 21, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Trieste Huey
Title: Director, Fiscal Services
Telephone: 909-381-1154
E-mail: trieste.huey@sbcusd.k12.ca.us

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	810,882,759.25
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	116,391,325.02
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	1,089,455.69
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,329,424.82
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	3,684,994.63
4. Other Transfers Out	All	9200	7200-7299	1,326,912.00
5. Interfund Transfers Out	All	9300	7600-7629	265.30
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	281,367.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				9,712,419.44
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				684,779,014.79
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)				39,761.14
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,222.32
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.)		614,989,018.23		13,405.10
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)		614,989,018.23		13,405.10

B. Required effort (Line A.2 times 90%)	553,490,116.41	12,064.59
C. Current year expenditures (Line I.E and Line II.B)	684,779,014.79	17,222.32
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
NA	0.00	0.00
NA	0.00	0.00
NA	0.00	0.00
NA	0.00	0.00
NA	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

18,518,767.41

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

616,010,648.09

C. Percentage of Plant Services Costs Attributable to General Administration

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

3.01%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

0.00

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	20,982,053.35
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	9,232,916.47
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	449,408.23
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,061,357.36
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	32,725,735.41
9. Carry-Forward Adjustment (Part IV, Line F)	(2,597,291.55)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	30,128,443.86

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	452,901,589.70
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	131,894,536.22
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	59,447,530.48
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	458,927.99
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	2,994.81
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	4,248,210.69
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	11,425,816.99
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	(411,587.27)
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	66,422,275.99
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,602,615.12
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	11,335,113.14
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	16,304,291.73

18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	760,632,315.59

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)	4.30%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)	3.96%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	32,725,735.41
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B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year	(866,383.07)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.53%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.53%) times Part III, Line B19) or (the highest rate used to recover costs from any program (21.35%) times Part III, Line B19); zero if positive	(2,597,291.55)

D. Preliminary carry-forward adjustment (Line C1 or C2)	(2,597,291.55)
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E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	3.96%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1298645.78) is applied to the current year calculation and the remainder (\$-1298645.77) is deferred to one or more future years:	4.13%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-865763.85) is applied to the current year calculation and the remainder (\$-1731527.70) is deferred to one or more future years:	4.19%
LEA request for Option 1, Option 2, or Option 3	

1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if

Option 2 or Option 3 is selected)

(2,597,291.55)

Approved
indirect cost
rate: 4.53%

Highest rate
used in any
program: 21.35%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,497,182.04	70,901.00	4.74%
01	3010	23,989,419.87	1,086,720.00	4.53%
01	3182	1,028,863.00	46,607.49	4.53%
01	3210	3,297,018.16	149,354.92	4.53%
01	3212	32,426,624.72	3,079,477.00	9.50%
01	3213	22,052,165.72	998,963.00	4.53%
01	3215	1,596,563.21	72,324.31	4.53%
01	3310	10,989,101.00	445,382.00	4.05%
01	3315	162,942.00	7,381.00	4.53%
01	3327	345,129.00	15,634.00	4.53%
01	3345	957.00	43.00	4.49%
01	3385	57,110.00	2,587.00	4.53%
01	3395	61,233.00	2,773.00	4.53%
01	3410	312,565.00	14,158.00	4.53%
01	3550	508,244.00	24,648.41	4.85%
01	4035	2,402,913.82	108,022.63	4.50%
01	4124	363,472.38	16,466.00	4.53%
01	4127	2,104,037.54	95,312.90	4.53%
01	4201	44,778.44	2,028.46	4.53%
01	4203	973,060.00	19,461.20	2.00%
01	4510	74,774.00	3,387.26	4.53%
01	5630	49,730.68	6,277.44	12.62%
01	5632	29,625.00	6,325.01	21.35%
01	5810	349,101.04	15,814.27	4.53%
01	6010	1,852,764.53	83,930.00	4.53%
01	6266	418,514.25	18,958.69	4.53%
01	6385	71,750.00	3,250.00	4.53%
01	6386	98,189.32	8,480.00	8.64%
01	6387	2,366,103.00	108,604.00	4.59%
01	6500	76,589,128.00	1,654,085.00	2.16%
01	6510	680,408.00	30,822.48	4.53%

01	6515	3,369.04	152.27	4.52%
01	6520	357,946.00	16,214.00	4.53%
01	6536	96,573.00	4,374.75	4.53%
01	6537	2,854,301.24	129,299.84	4.53%
01	6546	3,683,315.00	166,854.17	4.53%
01	7085	85,106.81	3,855.00	4.53%
01	7220	183,162.71	14,304.53	7.81%
01	7311	727.96	31.55	4.33%
01	7810	45,164.00	2,045.00	4.53%
01	8150	20,375,431.70	923,007.00	4.53%
01	9010	2,531,683.89	19,397.27	0.77%
11	6371	80,661.86	3,654.00	4.53%
11	6391	5,543,910.69	251,139.00	4.53%
12	5025	516,129.97	23,381.00	4.53%
12	5058	3,432.74	156.00	4.54%
12	6105	10,514,731.04	476,308.00	4.53%
61	5310	15,265,046.73	691,085.17	4.53%
61	5320	1,039,245.00	42,505.12	4.09%

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	630,144,308.00	3.88%	654,581,402.00	3.71%	678,864,895.00
2. Federal Revenues	8100-8299	100,000.00	0.00%	100,000.00	0.00%	100,000.00
3. Other State Revenues	8300-8599	9,732,604.22	0.00%	9,732,604.22	0.00%	9,732,604.22
4. Other Local Revenues	8600-8799	5,368,558.98	0.00%	5,368,558.98	0.00%	5,368,558.98
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(83,056,446.60)	3.43%	(85,908,374.77)	3.25%	(88,700,066.31)
6. Total (Sum lines A1 thru A5c)		562,289,024.60	3.84%	583,874,190.43	3.68%	605,365,991.89
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				257,295,633.75		248,632,801.79
b. Step & Column Adjustment				3,859,434.51		3,729,492.03
c. Cost-of-Living Adjustment						
d. Other Adjustments				(12,522,266.47)		11,976,573.44
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	257,295,633.75	-3.37%	248,632,801.79	6.32%	264,338,867.26
2. Classified Salaries						
a. Base Salaries				75,487,582.44		75,491,483.10
b. Step & Column Adjustment				603,900.66		603,931.86
c. Cost-of-Living Adjustment						
d. Other Adjustments				(600,000.00)		1,308,361.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	75,487,582.44	0.01%	75,491,483.10	2.53%	77,403,775.96
3. Employee Benefits	3000-3999	154,150,857.67	0.30%	154,606,982.66	4.56%	161,659,904.83
4. Books and Supplies	4000-4999	33,875,849.19	23.28%	41,761,671.59	-27.26%	30,375,849.19
5. Services and Other Operating Expenditures	5000-5999	90,181,951.33	0.98%	91,066,951.33	17.79%	107,263,778.31
6. Capital Outlay	6000-6999	1,846,944.00	0.00%	1,846,944.00	0.00%	1,846,944.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	90,000.00	0.00%	90,000.00	0.00%	90,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(11,254,907.42)	-2.49%	(10,974,888.42)	-28.35%	(7,864,052.66)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		601,673,910.96	0.14%	602,521,946.05	5.41%	635,115,066.89

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)		(39,384,886.36)		(18,647,755.62)		(29,749,075.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		111,636,637.83		72,251,751.47		53,603,995.85
2. Ending Fund Balance (Sum lines C and D1)		72,251,751.47		53,603,995.85		23,854,920.85
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	210,000.00		210,000.00		210,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	51,241,751.47		33,563,843.08		5,159,786.85
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	20,800,000.00		19,830,152.77		18,485,134.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		72,251,751.47		53,603,995.85		23,854,920.85
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	20,800,000.00		19,830,152.77		18,485,134.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		20,800,000.00		19,830,152.77		18,485,134.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reductions in salaries in 23-24 are due to attrition of 8 FTE due to declining enrollment (\$780,583) and the loss of exhaustion of one time funding supporting additional time, extra sub pay, and additional staff to mitigate learning loss (\$11,741,683).						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	209,903,143.93	-21.30%	165,191,519.33	-59.43%	67,020,338.03
3. Other State Revenues	8300-8599	133,675,014.88	-3.30%	129,266,870.88	-0.65%	128,428,070.88
4. Other Local Revenues	8600-8799	4,993,088.60	0.00%	4,993,088.60	0.00%	4,993,088.60
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	83,056,446.60	3.43%	85,908,374.77	3.25%	88,700,066.31
6. Total (Sum lines A1 thru A5c)		431,627,694.01	-10.72%	385,359,853.58	-24.97%	289,141,563.82
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				103,948,447.32		102,870,903.03
b. Step & Column Adjustment				1,559,226.71		1,543,063.55
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,636,771.00)		(21,687,579.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	103,948,447.32	-1.04%	102,870,903.03	-19.58%	82,726,387.58
2. Classified Salaries						
a. Base Salaries				35,058,244.78		35,857,668.37
b. Step & Column Adjustment				280,465.96		286,861.35
c. Cost-of-Living Adjustment						
d. Other Adjustments				518,957.63		(4,680,916.63)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,058,244.78	2.28%	35,857,668.37	-12.25%	31,463,613.09
3. Employee Benefits	3000-3999	93,595,249.42	0.36%	93,928,320.92	-6.06%	88,235,064.46
4. Books and Supplies	4000-4999	61,875,297.93	-51.58%	29,960,084.18	-19.30%	24,178,776.37
5. Services and Other Operating Expenditures	5000-5999	75,194,494.58	-10.94%	66,967,872.10	-29.13%	47,460,743.67
6. Capital Outlay	6000-6999	52,765,000.00	-13.98%	45,388,030.21	-90.80%	4,175,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,283,750.00	0.00%	5,283,750.00	0.00%	5,283,750.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,009,082.42	-3.11%	8,729,063.42	-35.64%	5,618,227.66
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		436,729,566.45	-10.93%	388,985,692.23	-25.67%	289,141,562.83

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)		(5,101,872.44)		(3,625,838.65)		.99
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		67,343,676.90		62,241,804.46		58,615,965.81
2. Ending Fund Balance (Sum lines C and D1)		62,241,804.46		58,615,965.81		58,615,966.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	62,241,804.46		58,615,965.81		58,615,966.80
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		62,241,804.46		58,615,965.81		58,615,966.80
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
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.						
Adjustments are related to the expiration of one time funding that was due to the pandemic.						

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	630,144,308.00	3.88%	654,581,402.00	3.71%	678,864,895.00
2. Federal Revenues	8100-8299	210,003,143.93	-21.29%	165,291,519.33	-59.39%	67,120,338.03
3. Other State Revenues	8300-8599	143,407,619.10	-3.07%	138,999,475.10	-0.60%	138,160,675.10
4. Other Local Revenues	8600-8799	10,361,647.58	0.00%	10,361,647.58	0.00%	10,361,647.58
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)		993,916,718.61	-2.48%	969,234,044.01	-7.71%	894,507,555.71
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				361,244,081.07		351,503,704.82
b. Step & Column Adjustment				5,418,661.22		5,272,555.58
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(15,159,037.47)		(9,711,005.56)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	361,244,081.07	-2.70%	351,503,704.82	-1.26%	347,065,254.84
2. Classified Salaries						
a. Base Salaries				110,545,827.22		111,349,151.47
b. Step & Column Adjustment				884,366.62		890,793.21
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(81,042.37)		(3,372,555.63)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	110,545,827.22	0.73%	111,349,151.47	-2.23%	108,867,389.05
3. Employee Benefits	3000-3999	247,746,107.09	0.32%	248,535,303.58	0.55%	249,894,969.29
4. Books and Supplies	4000-4999	95,751,147.12	-25.10%	71,721,755.77	-23.94%	54,554,625.56
5. Services and Other Operating Expenditures	5000-5999	165,376,445.91	-4.44%	158,034,823.43	-2.09%	154,724,521.98
6. Capital Outlay	6000-6999	54,611,944.00	-13.51%	47,234,974.21	-87.25%	6,021,944.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,373,750.00	0.00%	5,373,750.00	0.00%	5,373,750.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,245,825.00)	0.00%	(2,245,825.00)	0.00%	(2,245,825.00)
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)		1,038,403,477.41	-4.52%	991,507,638.28	-6.78%	924,256,629.72

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)		(44,486,758.80)		(22,273,594.27)		(29,749,074.01)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		178,980,314.73		134,493,555.93		112,219,961.66
2. Ending Fund Balance (Sum lines C and D1)		134,493,555.93		112,219,961.66		82,470,887.65
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	210,000.00		210,000.00		210,000.00
b. Restricted	9740	62,241,804.46		58,615,965.81		58,615,966.80
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	51,241,751.47		33,563,843.08		5,159,786.85
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	20,800,000.00		19,830,152.77		18,485,134.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		134,493,555.93		112,219,961.66		82,470,887.65
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	20,800,000.00		19,830,152.77		18,485,134.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
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)		20,800,000.00		19,830,152.77		18,485,134.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		2.00%		2.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		41,654.18		43,287.94		43,071.50
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,038,403,477.41		991,507,638.28		924,256,629.72
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		1,038,403,477.41		991,507,638.28		924,256,629.72
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		20,768,069.55		19,830,152.77		18,485,132.59
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		20,768,069.55		19,830,152.77		18,485,132.59
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Budget, July 1
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SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	290,133.53	0.00	0.00	(1,488,228.29)				
Other Sources/Uses Detail					586,377.06	265.30		
Fund Reconciliation							2,339,278.82	31,178.34
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	35,300.00	0.00	254,793.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	31,573.06	0.00	499,845.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	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
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								

Budget, July 1
2021-22 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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					383,458.58	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	969,835.64		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					265.30	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

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				
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(357,199.59)	733,590.29	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							31,178.34	2,339,278.82
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	193.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Budget, July 1
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SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	357,199.59	(357,199.59)	1,488,228.29	(1,488,228.29)	970,100.94	970,100.94	2,370,457.16	2,370,457.16

Budget, July 1
2022-23 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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	342,229.13	0.00	0.00	(2,245,825.00)				
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	11,300.00	0.00	261,972.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	35,372.00	0.00	560,914.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	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								
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								

Budget, July 1
2022-23 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	20,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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								

Budget, July 1
2022-23 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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
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								
Expenditure Detail	0.00	(413,493.04)	1,422,939.00	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	4,591.91	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								

Budget, July 1
2022-23 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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			
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								
Fund Reconciliation								
TOTALS	413,493.04	(413,493.04)	2,245,825.00	(2,245,825.00)	0.00	0.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	41,654.18
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 Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)				
District Regular	46,052	45,869		
Charter School				
Total ADA	46,052	45,869	0.4%	Met
Second Prior Year (2020-21)				
District Regular	45,644	45,871		
Charter School				
Total ADA	45,644	45,871	N/A	Met
First Prior Year (2021-22)				
District Regular	45,655	45,824		
Charter School		0		
Total ADA	45,655	45,824	N/A	Met
Budget Year (2022-23)				
District Regular	43,812			
Charter School	0			
Total ADA	43,812			

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):

41,654.2

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		Enrollment		Enrollment Variance Level	Status
		Budget	CBEDS Actual	(If Budget is greater than Actual, else N/A)	
Third Prior Year (2019-20)	District Regular	48,593	48,751		
	Charter School				
	Total Enrollment	48,593	48,751	N/A	Met
Second Prior Year (2020-21)	District Regular	48,507	46,686		
	Charter School				
	Total Enrollment	48,507	46,686	3.8%	Not Met
First Prior Year (2021-22)	District Regular	47,710	46,500		

Budget Year (2022-23)	Charter School				
	Total Enrollment	47,710	46,500	2.5%	Not Met
	District Regular	46,268			
	Total Enrollment	46,268			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:

(required if NOT met)

Enrollment dropped at historical levels that could not have been anticipated due to the pandemic.

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

Explanation:

(required if NOT met)

Students were expected to return once in person school began in 21/22, however, students did not return at the levels expected. There was no historical data regarding student loss during a pandemic. We have projected more conservatively in 22/23.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals	CBEDS Actual	
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	45,869	48,751	94.1%
	Charter School		0	
	Total ADA/Enrollment	45,869	48,751	
Second Prior Year (2020-21)	District Regular	45,871	46,686	98.3%
	Charter School	0		
	Total ADA/Enrollment	45,871	46,686	
First Prior Year (2021-22)	District Regular	39,754	46,500	

Charter School			
Total ADA/Enrollment	39,754	46,500	85.5%
Historical Average Ratio:			92.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.1%

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 Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2022-23)				
District Regular	41,654	46,268		
Charter School	0			
Total ADA/Enrollment	41,654	46,268	90.0%	Met
1st Subsequent Year (2023-24)				
District Regular	43,288	46,036		
Charter School				
Total ADA/Enrollment	43,288	46,036	94.0%	Not Met
2nd Subsequent Year (2024-25)				
District Regular	43,072	45,806		
Charter School				
Total ADA/Enrollment	43,072	45,806	94.0%	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)

The district assumes that by 23/24 we will resume our historical levels of ADA to enrollment and utilized the 94.0% ratio.

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
Basic Aid
Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	45,831.12	43,819.33	43,287.94	43,207.43
b. Prior Year ADA (Funded)		45,831.12	43,819.33	43,287.94
c. Difference (Step 1a minus Step 1b)		(2,011.79)	(531.39)	(80.51)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(4.39%)	(1.21%)	(.19%)

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding	601,507,927.00	632,283,150.00	656,720,244.00
b1. COLA percentage	9.85%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)	59,248,530.81	34,016,833.47	26,400,153.81
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	9.9%	5.4%	4.0%

Step 3 - Total Change in Population and Funding Level

(Step 1d plus Step 2c)	5.5%	4.2%	3.8%
LCFF Revenue Standard (Step 3, plus/minus 1%):	4.46% to 6.46%	3.17% to 5.17%	2.83% to 4.83%

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)	59,539,789.00	32,034,885.00		
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)	604,062,011.00	634,944,217.00	659,410,654.00	683,698,728.00
District's Projected Change in LCFF Revenue:		5.11%	3.85%	3.68%
LCFF Revenue Standard		4.46% to 6.46%	3.17% to 5.17%	2.83% to 4.83%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

N/A

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)		
	Salaries and Benefits	Total Expenditures	Ratio
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2019-20)	427,713,749.82	517,069,383.46	82.7%
Second Prior Year (2020-21)	400,378,437.57	452,614,745.98	88.5%
First Prior Year (2021-22)	440,015,095.96	509,238,938.14	86.4%
Historical Average Ratio:			85.9%
District's Reserve Standard Percentage (Criterion 10B, Line 4):			
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):			
Budget Year 1st Subsequent Year 2nd Subsequent Year (2022-23) (2023-24) (2024-25)			
2.0% 2.0% 2.0%			
82.9% to 88.9% 82.9% to 88.9% 82.9% to 88.9%			

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)			Status
	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	486,934,073.86	601,673,910.96	80.9%	Not Met
1st Subsequent Year (2023-24)	478,731,267.55	602,521,946.05	79.5%	Not Met

2nd Subsequent Year (2024-25)

503,402,548.05	635,115,066.89	79.3%	Not Met
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5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

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

Explanation:
(required if NOT met)

Due to the one time funds provided to support students during the pandemic, our budget has been inflated. Planned one time expenditures to improve indoor air quality, reduce virus transmission, and additional contracts to support extended learning have been included in out years. These one time expenditures reduce the ratio of salary and benefits to total unrestricted general fund expenditures.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (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):	5.46%	4.17%	3.83%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.54% to 15.46%	-5.83% to 14.17%	-6.17% to 13.83%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	0.46% to 10.46%	-0.83% to 9.17%	-1.17% to 8.83%

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.

Percent Change
Change Is Outside

Object Range / Fiscal Year	Amount	Over Previous Year	Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2021-22)	115,393,775.02		
Budget Year (2022-23)	210,003,143.93	81.99%	Yes
1st Subsequent Year (2023-24)	165,291,519.33	(21.29%)	Yes
2nd Subsequent Year (2024-25)	67,120,338.03	(59.39%)	Yes

Explanation:

(required if Yes)

The one time nature of the covid relief funds can be seen by the increased revenue in 22-23. Most of it is spent in 22-23 and by 24-25 covid relief funds have been exhausted, resulting in a significant change over the previous year.

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

First Prior Year (2021-22)	129,250,236.30		
Budget Year (2022-23)	143,407,619.10	10.95%	Yes
1st Subsequent Year (2023-24)	138,999,475.10	(3.07%)	Yes
2nd Subsequent Year (2024-25)	138,160,675.10	(.60%)	No

Explanation:

(required if Yes)

State revenues increase in 22-23 due to the increased funding for Special Education and the addition of the A-G grant. Revenues dropped in 23-24 due to exhaustion of the A-G grant, while Special Education revenues are assumed to remain flat.

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

First Prior Year (2021-22)	8,299,458.99		
Budget Year (2022-23)	10,361,647.58	24.85%	Yes
1st Subsequent Year (2023-24)	10,361,647.58	0.00%	No
2nd Subsequent Year (2024-25)	10,361,647.58	0.00%	No

Explanation:

(required if Yes)

Projected increase in RDA revenues.

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

First Prior Year (2021-22)	37,983,541.12		
Budget Year (2022-23)	95,751,147.12	152.09%	Yes
1st Subsequent Year (2023-24)	71,721,755.77	(25.10%)	Yes
2nd Subsequent Year (2024-25)	54,554,625.56	(23.94%)	Yes

Explanation:

(required if Yes)

Textbook adoption was included in the 22-23 budget year at \$16.8M. Increased expenses to mitigate learning loss are also included in the 22-23 budget that are not included in outgoing years.

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

First Prior Year (2021-22)	121,925,813.69		
Budget Year (2022-23)	165,376,445.91	35.64%	Yes
1st Subsequent Year (2023-24)	158,034,823.43	(4.44%)	Yes
2nd Subsequent Year (2024-25)	154,724,521.98	(2.09%)	Yes

Explanation:

Increased expenses to mitigate learning loss as well as provide afterschool services, COVID testing and additional support are included in the 22/23 budget. These expenses decrease in 23-24 and are

(required if Yes)

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
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Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2021-22)	252,943,470.31		
Budget Year (2022-23)	363,772,410.61	43.82%	Not Met
1st Subsequent Year (2023-24)	314,652,642.01	(13.50%)	Not Met
2nd Subsequent Year (2024-25)	215,642,660.71	(31.47%)	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2021-22)	159,909,354.81		
Budget Year (2022-23)	261,127,593.03	63.30%	Not Met
1st Subsequent Year (2023-24)	229,756,579.20	(12.01%)	Not Met
2nd Subsequent Year (2024-25)	209,279,147.54	(8.91%)	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

The one time nature of the covid relief funds can be seen by the increased revenue in 22-23. Most of it is spent in 22-23 and by 24-25 covid relief funds have been exhausted, resulting in a significant change over the previous year.

Explanation:

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

State revenues increase in 22-23 due to the increased funding for Special Education and the addition of the A-G grant. Revenues dropped in 23-24 due to exhaustion of the A-G grant, while Special Education revenues are assumed to remain flat.

Explanation:

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

Projected increase in RDA revenues.

- 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)

Textbook adoption was included in the 22-23 budget year at \$16.8M. Increased expenses to mitigate learning loss are also included in the 22-23 budget that are not included in outgoing years.

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

Increased expenses to mitigate learning loss as well as provide afterschool services, COVID testing and additional support are included in the 22/23 budget. These expenses decrease in 23-24 and are fully expended by 24-25.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

Yes

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D)
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

850,009,169.78

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

3% Required
Minimum
Contribution

Budgeted Contribution¹
to the Ongoing and Major

c. Net Budgeted Expenditures and Other
Financing Uses

	(Line 2c times 3%)	Maintenance Account	Status
850,009,169.78	25,500,275.09	25,458,725.60	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

District has included ESSER II and ESSER III that are to be excluded from the RR&M calculation. When those are excluded, the criterion is met.

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)	15,100,000.00	15,200,000.00	16,300,000.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(733,128.05)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	14,366,871.95	15,200,000.00	16,300,000.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	752,566,725.75	756,469,982.05	810,882,759.25
	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)	752,566,725.75	756,469,982.05	810,882,759.25

3. District's Available Reserve Percentage
(Line 1e divided by Line 2c)

1.9%	2.0%	2.0%
------	------	------

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

.6%	.7%	.7%
-----	-----	-----

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

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 Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	(21,368,935.42)	517,072,937.57	4.1%	Not Met
Second Prior Year (2020-21)	48,107,185.18	452,854,587.28	N/A	Met
First Prior Year (2021-22)	31,182,179.99	509,239,203.44	N/A	Met
Budget Year (2022-23) (Information only)	(39,384,886.36)	601,673,910.96		

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)

19-20 Fiscal Year included carry over of unexpended balances dedicated for specific expenditures such as textbooks. Additionally, unexpended balances at the end of the 19-20 fiscal year was allocated for new one time allocations.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ²		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	46,026,868.46	53,716,208.08	N/A	Met
Second Prior Year (2020-21)	30,191,573.37	32,347,272.66	N/A	Met
First Prior Year (2021-22)	72,520,748.05	80,454,457.84	N/A	Met
Budget Year (2022-23) (Information only)	111,636,637.83			

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)

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	41,654	43,288	43,072
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

Yes

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

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

0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	1,038,403,477.41	991,507,638.28	924,256,629.72
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,038,403,477.41	991,507,638.28	924,256,629.72
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	20,768,069.55	19,830,152.77	18,485,132.59
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)	20,768,069.55	19,830,152.77	18,485,132.59

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)	20,800,000.00	19,830,152.77	18,485,134.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	20,800,000.00	19,830,152.77	18,485,134.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.00%	2.00%	2.00%
District's Reserve Standard (Section 10B, Line 7):	20,768,069.55	19,830,152.77	18,485,132.59

Status:

Met	Met	Met
-----	-----	-----

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

--

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

--

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

--

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

--

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
---------------------------	------------	------------------	----------------	--------

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

First Prior Year (2021-22)	(70,900,008.65)			
Budget Year (2022-23)	(83,056,446.60)	12,156,437.95	17.1%	Not Met
1st Subsequent Year (2023-24)	(85,908,374.77)	2,851,928.17	3.4%	Met
2nd Subsequent Year (2024-25)	(88,700,066.31)	2,791,691.54	3.2%	Met

1b. Transfers In, General Fund *

First Prior Year (2021-22)	586,377.06			
Budget Year (2022-23)	0.00	(586,377.06)	(100.0%)	Not 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)	265.30			
Budget Year (2022-23)	0.00	(265.30)	(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 contribution for decreased in 21/22 due to increases in AB602, reduction in expenditures that were offset by covid one time funding, and reduced salaries as a result of high vacancy rates.
- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.
- Explanation:**
(required if NOT met)
- 21-22 represented a one time transfer in of IVDA funds.
- 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)
- Yes
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022
Leases				
Certificates of Participation	15	21-0000	Fund 21- Capital Interest and Subsidy	101,722,218
General Obligation Bonds	20	51-5311-8614	51-7438-7439	342,711,750
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	NA	01-8011	01-1XXX,2XXX,3XXX	8,614,405

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

Claims Liability	NA	NA	67-587X	23,129,602
QSCB	3	21-0000	Fund 21, Capitalized Subsidy	8,382,625
SELF Assessment	NA	NA	67-5457	602,702
TOTAL:				485,163,302

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation	6,615,000	6,615,000	6,615,000	6,615,000
General Obligation Bonds	12,225,000	12,225,000	12,225,000	12,225,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Claims Liability	2,863,305	2,863,305	2,863,205	2,863,205
QSCB	0	0	0	0
SELF Assessment	301,316	301,316	301,316	301,316
Total Annual Payments:	22,004,621	22,004,621	22,004,521	22,004,521
Has total annual payment increased over prior year (2021-22)?		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?

No

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

Explanation:

(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

--

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

Actuarial

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

Self-Insurance Fund	Governmental Fund
10,888,280	0

4. OPEB Liabilities Data must be entered.

a. Total OPEB liability	120,113,501.00
b. OPEB plan(s) fiduciary net position (if applicable)	80,571.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	120,032,930.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 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)	10,634,580.82		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

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

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

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

Yes

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

--

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	23,129,602.00
b. Unfunded liability for self-insurance programs	23,129,602.00

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022- 23)	(2023-24)	(2024-25)
4. Self-Insurance Contributions			
a. Required contribution (funding) for self-insurance programs	23,129,602.00	23,129,602.00	23,129,602.00
b. Amount contributed (funded) for self-insurance programs	8,890,938.00	8,890,938.00	8,890,938.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim)	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	2912.3	2951.25	2943.25	2935.25

Certificated (Non-management) Salary and Benefit Negotiations

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

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.

Salaries are not settled for 22-23.

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)?

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

2686748

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

7. Amount included for any tentative salary schedule increases

0

0

0

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

48099587.34

50985562.58

54554551.96

3. Percent of H&W cost paid by employer

100.0%

100.0%

100.0%

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

2.5%

6.0%

7.0%

Certificated (Non-management) Prior Year Settlements

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

No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
4973101.8	5,493,257.74	5,273,674.52
1.5%	1.5%	1.5%

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

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
No	No	No

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	2113.6	2467.83	2467.83	2467.83

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.

Salaries not settled for 22-23

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

One Year Agreement

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

or

Multiyear Agreement

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

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

--	--	--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	4619916
		Budget Year 1st Subsequent Year 2nd Subsequent Year (2022-23) (2023-24) (2024-25)
7.	Amount included for any tentative salary schedule increases	0 0 0
		Budget Year 1st Subsequent Year 2nd Subsequent Year (2022-23) (2023-24) (2024-25)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	31465656.14	33353595.50	35688347.19
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	2.5%	6.0%	7.0%

Classified (Non-management) Prior Year Settlements

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

No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

Yes	Yes	Yes
771624.77	290539.62	890842.6
.8%	.8%	.8%

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

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

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

Yes	Yes	Yes
No	No	No

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	294	305.99	305.99	305.99

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

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

Health and Welfare (H&W)
Benefits

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

Management/Supervisor/Confidential

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

Step and Column Adjustments

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

Management/Supervisor/Confidential

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

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 21, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described

in the Local Control and Accountability Plan and Annual Update Template?

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?
- A2.** Is the system of personnel position control independent from the payroll system?
- 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)
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- 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?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- 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)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

No

Yes

No

No

No

No

No

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

**2021-22 REPORTING BY PERIOD
COMBINED GENERAL FUND**

Major Range Description	Adopted 6/22/2021	1st Interim 10/31/2021	2nd Interim 1/31/2022	Estimated Actuals 6/30/2022	Difference
Revenue Balances					
LCFF Sources (8010 to 8099)	\$ 587,712,755	\$ 599,923,634	\$ 599,582,933	\$ 599,500,755	\$ 11,788,000
Federal Revenue (8100 to 8299)	188,160,237	214,441,517	203,221,157	115,393,775	(72,766,462)
Other State Revenue (8300 to 8599)	127,849,096	146,612,519	150,459,176	129,250,236	1,401,140
Other Local Revenue (8600 to 8799)	10,464,974	10,720,310	12,625,710	8,299,459	(2,165,515)
Interfund Transfers In (8900 to 8929)	-	-	731,001	586,377	586,377
Revenue Contributions (8980 to 8999)	-	-	-	-	-
Total Revenue Balances	\$ 914,187,062	\$ 971,697,980	\$ 966,619,977	\$ 853,030,602	\$ (61,156,459)
Expenditure Balances					
Certificated Salary (1000 to 1999)	\$ 336,780,457	\$ 341,830,561	\$ 344,526,033	\$ 331,540,120	\$ (5,240,337)
Classified Salary (2000 to 2999)	100,344,214	99,905,060	102,915,427	96,453,096	(3,891,119)
Employee Benefit (3000 to 3999)	220,434,746	218,182,963	218,832,931	211,804,123	(8,630,622)
Books and Supplies (4000 to 4999)	78,862,294	72,038,149	53,292,447	37,983,541	(40,878,753)
Services and Operating Expenditures (5000 to 5999)	116,467,483	160,459,316	147,457,676	121,925,814	5,458,331
Capital Outlay (6000 to 6999)	52,096,476	26,968,238	13,394,996	7,564,622	(44,531,854)
Other Outgo (7100 to 7499)	5,421,455	3,532,558	3,586,127	5,099,407	(322,048)
Interfund Transfers Out (7600 to 7629)	(2,072,193)	265	265	(1,487,963)	584,230
Total Expenditure Balances	\$ 908,334,933	\$ 922,917,110	\$ 884,005,901	\$ 810,882,759	\$ (97,452,174)
Revenues less Expenditures	\$ 5,852,129	\$ 48,780,869	\$ 82,614,076	\$ 42,147,843	\$ 36,295,714

2021-22 REPORTING BY PERIOD
UNRESTRICTED GENERAL FUND

Major Range Description	Adopted 6/22/2021	1st Interim 10/31/2021	2nd Interim 1/31/2022	Estimated Actuals 6/30/2022	Difference
Revenue Balances					
LCFF Sources (8010 to 8099)	\$ 587,712,755	\$ 599,923,634	\$ 599,582,933	\$ 599,500,755	\$ 11,788,000
Federal Revenue (8100 to 8299)	100,000	100,000	100,000	100,000	-
Other State Revenue (8300 to 8599)	9,105,572	9,105,572	9,110,865	9,110,865	5,293
Other Local Revenue (8600 to 8799)	5,928,755	3,891,358	3,894,506	2,609,773	(3,318,983)
Interfund Transfers In (8900 to 8929)	-	-	-	-	-
Revenue Contributions (8980 to 8999)	(82,307,367)	(80,357,538)	(77,815,248)	(70,900,274)	11,407,093
Total Revenue Balances	\$ 520,539,715	\$ 532,663,026	\$ 534,873,056	\$ 540,421,118	\$ 19,881,403
Expenditure Balances					
Certificated Salary (1000 to 1999)	\$ 230,946,663	\$ 227,923,340	\$ 224,936,463	\$ 243,323,975	\$ 12,377,311
Classified Salary (2000 to 2999)	65,529,305	65,139,979	65,685,215	66,578,867	1,049,562
Employee Benefit (3000 to 3999)	134,929,614	129,900,200	128,328,756	130,112,254	(4,817,359)
Books and Supplies (4000 to 4999)	28,837,514	20,829,025	15,656,933	12,739,175	(16,098,339)
Services and Operating Expenditures (5000 to 5999)	80,487,596	75,490,050	71,867,373	65,767,514	(14,720,082)
Capital Outlay (6000 to 6999)	2,355,177	1,427,744	1,502,549	1,593,097	(762,080)
Other Outgo (7100 to 7499)	90,000	(12,946,261)	(12,207,558)	90,000	-
Interfund Transfers Out (7600 to 7629)	(9,788,284)	265	265	(10,965,943)	(1,177,659)
Total Expenditure Balances	\$ 533,387,586	\$ 507,764,341	\$ 495,769,997	\$ 509,238,938	\$ (24,148,647)
Revenues less Expenditures	\$ (12,847,871)	\$ 24,898,684	\$ 39,103,059	\$ 31,182,180	\$ 44,030,051

**2021-22 REPORTING BY PERIOD
RESTRICTED GENERAL FUND**

Major Range Description	Adopted 6/22/2021	1st Interim 10/31/2021	2nd Interim 1/31/2022	Estimated Actuals 6/30/2022	Difference
Revenue Balances					
LCFF Sources (8010 to 8099)	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue (8100 to 8299)	188,060,237	214,341,517	203,121,157	115,293,775	(72,766,462)
Other State Revenue (8300 to 8599)	118,743,524	137,506,947	141,348,311	120,139,372	1,395,847
Other Local Revenue (8600 to 8799)	4,536,219	6,828,952	8,731,203	5,689,686	1,153,467
Interfund Transfers In (8900 to 8929)	-	-	731,001	586,377	586,377
Revenue Contributions (8980 to 8999)	82,307,367	80,357,538	77,815,248	70,900,009	(11,407,358)
Total Revenue Balances	\$ 393,647,347	\$ 439,034,954	\$ 431,746,921	\$ 312,609,219	\$ (81,038,128)
Expenditures Balances					
Certificated Salary (1000 to 1999)	\$ 105,833,794	\$ 113,907,221	\$ 119,589,569	\$ 88,216,145	\$ (17,617,649)
Classified Salary (2000 to 2999)	34,814,909	34,765,081	37,230,212	29,874,229	(4,940,680)
Employee Benefit (3000 to 3999)	85,505,132	88,282,763	90,504,175	81,691,869	(3,813,263)
Books and Supplies (4000 to 4999)	50,024,780	51,209,124	37,635,514	25,244,366	(24,780,414)
Services and Operating Expenditures (5000 to 5999)	35,979,887	84,969,266	75,590,302	56,158,300	20,178,413
Capital Outlay (6000 to 6999)	49,741,299	25,540,494	11,892,446	5,971,525	(43,769,774)
Other Outgo (7100 to 7499)	5,331,455	16,478,819	15,793,685	5,009,407	(322,048)
Interfund Transfers Out (7600 to 7629)	7,716,091	-	-	9,477,715	1,761,624
Total Expenditure Balances	\$ 374,947,347	\$ 415,152,769	\$ 388,235,904	\$ 301,643,556	\$ (73,303,791)
Revenues less Expenditures	\$ 18,700,000	\$ 23,882,185	\$ 43,511,017	\$ 10,965,663	\$ (7,734,337)

**8 YEAR EXPENDITURE COMPARISON
COMBINED GENERAL FUND**

Major Range Description	Actual Year To Date 6/30/2016	Actual Year To Date 6/30/2017	% Change	Actual Year To Date 6/30/2018	% Change	Actual Year To Date 6/30/2019	% Change	Actual Year To Date 6/30/2020	% Change	Actual Year To Date 6/30/2021	% Change	Estimated Actuals 6/30/2022	% Change	Adopted Budget 2022-23	% Change
Revenue Balances															
LCFF Sources (8010 to 8099)	\$ 472,250,483	\$ 501,987,214	6.30%	\$ 509,260,602	1.45%	\$ 538,101,695	5.66%	\$ 551,379,554	2.47%	\$ 551,456,802	0.01%	\$ 599,500,755	8.71%	\$ 630,144,308	5.11%
Federal Revenue (8100 to 8299)	43,115,038	49,453,277	14.70%	57,321,301	15.91%	55,986,012	-2.33%	52,527,033	-6.18%	138,012,271	162.75%	115,393,775	-16.39%	210,003,144	81.99%
Other State Revenue (8300 to 8599)	99,005,874	83,450,621	-15.71%	93,273,228	11.77%	118,525,483	27.07%	97,323,794	-17.89%	138,003,799	41.80%	129,250,236	-6.34%	143,407,619	10.95%
Other Local Revenue (8600 to 8799)	10,520,485	12,236,206	16.31%	9,782,203	-20.06%	11,834,094	20.98%	12,413,641	4.90%	14,274,564	14.99%	8,299,459	-41.86%	10,361,648	24.85%
Interfund Transfers In (8900 to 8929)	59,982	-	-100.00%	-	0.00%	-	0.00%	2,014	100.00%	-	-100.00%	586,377	100.00%	-	0.00%
All Other Financing Sources (8930 to 8979)	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Revenue Contributions (8980 to 8999)	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Total Revenue Balances	\$ 624,951,862	\$ 647,127,319		\$ 669,637,335		\$ 724,447,284		\$ 713,646,035		\$ 841,747,437		\$ 853,030,602		\$ 993,916,719	
Salary Percentage Increases	2%	4.5%		4%		0%		2.5%		2%		4% - Ongoing 3% - One-time		0%	
Expenditure Balances															
Certificated Salary (1000 to 1999)	\$ 253,651,989	\$ 273,041,213	7.64%	\$ 285,876,385	4.70%	\$ 293,390,207	2.63%	\$ 301,489,246	2.76%	\$ 309,142,634	2.54%	\$ 331,540,120	7.25%	\$ 361,244,081	8.96%
Classified Salary (2000 to 2999)	72,088,860	79,931,360	10.88%	84,698,050	5.96%	86,911,871	2.61%	90,956,280	4.65%	90,032,288	-1.02%	96,453,096	7.13%	110,545,827	14.61%
Employee Benefit (3000 to 3999)	126,011,552	144,735,476	14.86%	156,318,084	8.00%	196,568,090	25.75%	196,996,120	0.22%	192,586,736	-2.24%	211,804,123	9.98%	247,746,107	16.97%
Books and Supplies (4000 to 4999)	38,841,461	34,459,122	-11.28%	35,222,446	2.22%	43,949,943	24.78%	50,073,658	13.93%	70,427,976	40.65%	37,983,541	-46.07%	95,751,147	152.09%
Services and Operating Expenditures (5000 to 5999)	90,145,292	88,292,741	-2.06%	97,205,192	10.09%	99,891,307	2.76%	96,324,852	-3.57%	81,213,652	-15.69%	121,925,814	50.13%	165,376,446	35.64%
Capital Outlay (6000 to 6999)	7,144,864	6,363,063	-10.94%	8,233,314	29.39%	19,678,427	139.01%	12,085,838	-38.58%	8,843,449	-26.83%	7,564,622	-14.46%	54,611,944	621.94%
Other Outgo (7100 to 7499)	(782,564)	(1,773,057)	126.57%	(1,273,310)	-28.19%	(986,306)	-22.54%	4,635,303	-569.97%	3,983,406	-14.06%	5,099,407	28.02%	5,373,750	5.38%
Interfund Transfers Out (7600 to 7629)	8,421,681	3,163,103	-62.44%	2,121,667	-32.92%	533,031	-74.88%	5,429	-98.98%	239,841	4317.69%	(1,487,963)	-720.39%	(2,245,825)	0.00%
Total Expenditure Balances	\$ 595,523,135	\$ 628,213,022		\$ 668,401,829		\$ 739,936,570		\$ 752,566,726		\$ 756,469,982		\$ 810,882,759		\$ 1,038,403,477	
Revenues less Expenditures	\$ 29,428,727	\$ 18,914,296		\$ 1,235,506		\$ (15,489,286)		\$ (38,920,690)		\$ 85,277,455		\$ 42,147,843		\$ (44,486,759)	
Revenue increase over prior year	\$ 76,523,344	\$ 22,175,457		\$ 22,510,016		\$ 54,809,949		\$ (10,801,248)		\$ 128,101,402		\$ 11,283,165		\$ 140,886,116	
Expense increase over prior year	\$ 44,687,272	\$ 32,689,888		\$ 40,188,806		\$ 71,534,741		\$ 12,630,156		\$ 3,903,256		\$ 54,412,777		\$ 227,520,718	

**8 YEAR EXPENDITURE COMPARISON
UNRESTRICTED GENERAL FUND**

Major Range Description	Actual Year To Date 6/30/2016	Actual Year To Date 6/30/2017	% Change	Actual Year To Date 6/30/2018	% Change	Actual Year To Date 6/30/2019	% Change	Actual Year To Date 6/30/2020	% Change	Actual Year To Date 6/30/2021	% Change	Estimated Actuals 6/30/2022	% Change	Adopted Budget 2022-23	% Change
Revenue Balances															
LCFF Sources (8010 to 8099)	\$ 472,250,483	\$ 501,987,214	6.30%	\$ 509,260,602	1.45%	\$ 538,101,695	5.66%	\$ 551,379,554	2.47%	\$ 551,456,802	0.01%	\$ 599,500,755	8.71%	\$ 630,144,308	5.11%
Federal Revenue (8100 to 8299)	512,262	1,074,485	109.75%	3,088,520	187.44%	3,122,961	1.12%	2,701,428	-13.50%	530,506	-80.36%	100,000	-81.15%	100,000	0.00%
Other State Revenue (8300 to 8599)	34,217,440	19,518,907	-42.96%	16,514,035	-15.39%	18,592,015	12.58%	12,490,276	-32.82%	10,099,483	-19.14%	9,110,865	-9.79%	9,732,604	6.82%
Other Local Revenue (8600 to 8799)	3,863,623	5,308,293	37.39%	3,851,757	-27.44%	4,616,728	19.86%	4,894,393	6.01%	6,192,217	26.52%	2,609,773	-57.85%	5,368,559	105.71%
Interfund Transfers In (8900 to 8929)	59,878	-	-100.00%	-	0.00%	-	0.00%	2,014	100.00%	-	-100.00%	-	0.00%	-	0.00%
All Other Financing Sources (8930 to 8979)	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Revenue Contributions (8980 to 8999)	(42,451,899)	(54,661,435)	28.76%	(58,391,795)	6.82%	(65,993,436)	13.02%	(75,763,663)	14.80%	(67,317,235)	-11.15%	(70,900,274)	5.32%	(83,056,447)	17.15%
Total Revenue Balances	\$ 468,451,788	\$ 473,227,464		\$ 474,323,119		\$ 498,439,963		\$ 495,704,002		\$ 500,961,772		\$ 540,421,118		\$ 562,289,024	
Salary Percentage Increases	2%	4.5%		4%		0%		2.5%		2%		4% - Ongoing 3% - One-time		0%	
Expenditure Balances															
Certificated Salary (1000 to 1999)	\$ 204,832,879	\$ 216,256,689	5.58%	\$ 226,779,985	4.87%	\$ 230,735,357	1.74%	\$ 237,527,778	2.94%	\$ 218,677,050	-7.94%	\$ 243,323,975	11.27%	\$ 257,295,634	5.74%
Classified Salary (2000 to 2999)	53,949,985	58,938,077	9.25%	63,036,100	6.95%	63,483,838	0.71%	66,055,148	4.05%	62,436,803	-5.48%	66,578,867	6.63%	75,487,582	13.38%
Employee Benefit (3000 to 3999)	88,645,037	98,096,102	10.66%	105,398,191	7.44%	115,719,444	9.79%	124,130,825	7.27%	119,264,585	-3.92%	130,112,254	9.10%	154,150,858	18.48%
Books and Supplies (4000 to 4999)	29,391,189	21,001,914	-28.54%	20,750,505	-1.20%	31,174,435	50.23%	26,836,293	-13.92%	12,508,621	-53.39%	12,739,175	1.84%	33,875,849	165.92%
Services and Operating Expenditures (5000 to 5999)	65,594,862	65,401,597	-0.29%	67,386,451	3.03%	67,446,051	0.09%	65,579,362	-2.77%	45,232,987	-31.03%	65,767,514	45.40%	90,181,951	37.12%
Capital Outlay (6000 to 6999)	3,763,412	3,297,024	-12.39%	2,200,742	-33.25%	3,527,860	60.30%	2,159,818	-38.78%	859,237	-60.22%	1,593,097	85.41%	1,846,944	15.93%
Other Outgo (7100 to 7499)	(6,003,905)	(6,610,940)	10.11%	(5,914,269)	-10.54%	(6,377,605)	7.83%	(5,219,840)	-18.15%	(6,364,536)	21.93%	90,000	-101.41%	90,000	0.00%
Interfund Transfers Out (7600 to 7629)	8,332,604	2,823,681	-66.11%	2,121,667	-24.86%	533,031	-74.88%	3,554	-99.33%	239,841	6648.28%	(10,965,943)	-4672.17%	(11,254,907)	0.00%
Total Expenditure Balances	\$ 448,506,064	\$ 459,204,145		\$ 481,759,375		\$ 506,242,409		\$ 517,072,938		\$ 452,854,587		\$ 509,238,938		\$ 601,673,911	
Revenues less Expenditures	\$ 19,945,725	\$ 14,023,319		\$ (7,436,255)		\$ (7,802,446)		\$ (21,368,935)		\$ 48,107,185		\$ 31,182,180		\$ (39,384,886)	
Revenue increase over prior year	\$ 72,442,471	\$ 4,775,676		\$ 1,095,655		\$ 24,116,844		\$ (2,735,961)		\$ 5,257,770		\$ 39,459,346		\$ 21,867,906	
Expense increase over prior year	\$ 50,456,902	\$ 10,698,081		\$ 22,555,230		\$ 24,483,035		\$ 10,830,528		\$ (64,218,350)		\$ 56,384,351		\$ 92,434,973	

**8 YEAR EXPENDITURE COMPARISON
RESTRICTED GENERAL FUND**

Major Range Description	Actual Year To Date 6/30/2016	Actual Year To Date 6/30/2017	% Change	Actual Year To Date 6/30/2018	% Change	Actual Year To Date 6/30/2019	% Change	Actual Year To Date 6/30/2020	% Change	Actual Year To Date 6/30/2021	% Change	Estimated Actuals 6/30/2022	% Change	Adopted Budget 2022-23	% Change
Revenue Balances															
LCFF Sources (8010 to 8099)	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Federal Revenue (8100 to 8299)	42,602,776	48,378,792	13.56%	54,232,781	12.10%	52,863,051	-2.53%	49,825,605	-5.75%	137,481,765	175.93%	115,293,775	-16.14%	209,903,144	82.06%
Other State Revenue (8300 to 8599)	64,788,433	63,931,714	-1.32%	76,759,193	20.06%	99,933,468	30.19%	84,833,518	-15.11%	127,904,317	50.77%	120,139,372	-6.07%	133,675,015	11.27%
Other Local Revenue (8600 to 8799)	6,656,862	6,927,913	4.07%	5,930,446	-14.40%	7,217,366	21.70%	7,519,248	4.18%	8,082,348	7.49%	5,689,686	-29.60%	4,993,089	-12.24%
Interfund Transfers In (8900 to 8929)	104	-	-100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	586,377	0.00%	-	0.00%
Revenue Contributions (8980 to 8999)	42,451,899	54,661,435	28.76%	58,391,795	6.82%	65,993,436	13.02%	75,763,663	14.80%	67,317,235	-11.15%	70,900,009	5.32%	83,056,447	17.15%
Total Revenue Balances	\$ 156,500,074	\$ 173,899,855		\$ 195,314,216		\$ 226,007,320		\$ 217,942,033		\$ 340,785,665		\$ 312,609,219		\$ 431,627,694	
Salary Percentage Increases	2%	4.5%		4%		0%		2.5%		2%		4% - Ongoing 3% - One-time		0%	
Expenditures Balances															
Certificated Salary (1000 to 1999)	\$ 48,819,110	\$ 56,784,524	16.32%	\$ 59,096,401	4.07%	\$ 62,654,851	6.02%	\$ 63,961,468	2.09%	\$ 90,465,584	41.44%	\$ 88,216,145	-2.49%	\$ 103,948,447	17.83%
Classified Salary (2000 to 2999)	18,138,875	20,993,283	15.74%	21,661,950	3.19%	23,428,033	8.15%	24,901,133	6.29%	27,595,485	10.82%	29,874,229	8.26%	35,058,245	17.35%
Employee Benefit (3000 to 3999)	37,366,515	46,639,374	24.82%	50,919,893	9.18%	80,848,646	58.78%	72,865,295	-9.87%	73,322,151	0.63%	81,691,869	11.41%	93,595,249	14.57%
Books and Supplies (4000 to 4999)	9,450,272	13,457,208	42.40%	14,471,940	7.54%	12,775,508	-11.72%	23,237,365	81.89%	57,919,355	149.25%	25,244,366	-56.41%	61,875,298	145.11%
Services and Operating Expenditures (5000 to 5999)	24,550,429	22,891,144	-6.76%	29,818,740	30.26%	32,445,256	8.81%	30,745,490	-5.24%	35,980,665	17.03%	56,158,300	56.08%	75,194,495	33.90%
Capital Outlay (6000 to 6999)	3,381,452	3,066,040	-9.33%	6,032,572	96.75%	16,150,567	167.72%	9,926,020	-38.54%	7,984,212	-19.56%	5,971,525	-25.21%	52,765,000	783.61%
Other Outgo (7100 to 7499)	5,221,341	4,837,882	-7.34%	4,640,958	-4.07%	5,391,299	16.17%	9,855,143	82.80%	10,347,942	5.00%	5,009,407	-51.59%	5,283,750	5.48%
Interfund Transfers Out (7600 to 7629)	89,077	339,422	281.04%	-	-100.00%	-	0.00%	1,875	0.00%	-	-100.00%	9,477,715	100.00%	9,009,082	-4.94%
Total Expenditure Balances	\$ 147,017,071	\$ 169,008,878		\$ 186,642,454		\$ 233,694,160		\$ 235,493,788		\$ 303,615,395		\$ 301,643,556		\$ 436,729,566	
Revenues less Expenditures	\$ 9,483,003	\$ 4,890,977		\$ 8,671,761		\$ (7,686,840)		\$ (17,551,755)		\$ 37,170,270		\$ 10,965,663		\$ (5,101,872)	
Revenue increase over prior year	\$ 4,080,874	\$ 17,399,781		\$ 21,414,361		\$ 30,693,105		\$ (8,065,287)		\$ 122,843,631		\$ (28,176,445)		\$ 119,018,475	
Expense increase over prior year	\$ (5,769,630)	\$ 21,991,807		\$ 17,633,577		\$ 47,051,706		\$ 1,799,628		\$ 68,121,606		\$ (1,971,839)		\$ 135,086,011	



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