

**LOS ALAMITOS UNIFIED SCHOOL DISTRICT**

**2022-2023**

**BUDGET**



**June 28, 2022**

Los Alamitos Unified  
Budget, July 1  
Budget Certification  
Budget Certifications  
30 73924 000000  
Form CB

ANNUAL BUDGET REPORT:  
July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic

Budget available for inspection at:

Place: Los Alamitos Unified School District

Date: June 14, 2022

Adoption Date: June 28, 2022

Signed:



Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: Los Alamitos USD Board Room

Date: June 14, 2022

Time: 6:30 p.m.

Contact person for additional information on the budget reports:

Name: Elvia Galicia

Telephone: (562) 799-4700 Ext. 80449

Title: Asst. Superintendent of Business Services

E-mail: [egalicia@losal.org](mailto:egalicia@losal.org)

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C,		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	6/28/2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS


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

To the County Superintendent of Schools:

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

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

This school district is self-insured for workers' compensation claims.

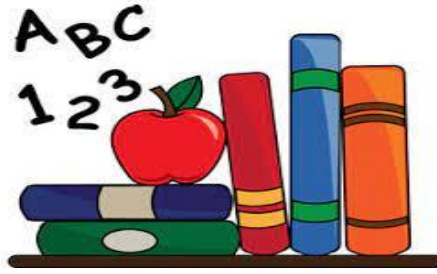
Signed:   
Clerk/Secretary of Governing Board  
(Original signature required)

Date of Meeting: June 28, 2022

For additional information on this certification, please contact:

Name: Elvia Galicia  
Title: Assistant Superintendent of Business Services  
Telephone: (562) 799-4700 Ext. 80449  
E-mail: egalicia@losal.org

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	8,700.10	8,700.10	9,431.59	8,497.67	8,497.67	9,256.09
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	8,700.10	8,700.10	9,431.59	8,497.67	8,497.67	9,256.09
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	72.53	72.53	72.53	72.53	72.53	72.53
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	72.53	72.53	72.53	72.53	72.53	72.53
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	8,772.63	8,772.63	9,504.12	8,570.20	8,570.20	9,328.62
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



**Los Alamitos Unified School District  
2022-23**

**ANNUAL BUDGET ADOPTION**

School districts in California are required by statute to adopt an annual budget by July 1st even though the State's budget, by which K-12 public education is funded, may not be finalized by that date.

Historically each January, the Governor presents his proposals for the coming budget year. Included in these proposals are the Governor's "assumptions" for K-12 education, including COLA (cost of living adjustments) for the Local Control Funding Formula (LCFF) and other state funding: elimination of, or changes to, certain programs; and funding for new programs. In May, after a review of the State's tax revenues, the Governor issues what is called a "May Revise" and changes some numbers up or down to reflect changes that may have occurred between January and May. The State budget is to be adopted by the legislature and signed by the Governor by July 1st.

On May 13, 2022, Governor Gavin Newsom presented the May revision to the proposed state budget. The proposal includes a 6.56% statutory cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as a 6.56% COLA to special education, child nutrition, Mandate Block Grant, and Foster Youth Programs. The proposal included a 3.30% augmentation to the COLA, which represents a \$2.1 billion in ongoing Proposition 98 funds to increase LCFF base funding.

The Governor's May Revision also proposes to mitigate the decline in enrollment, and subsequently ADA that is being experienced in the 2021-22 school year due to the COVID-19 pandemic. The May Revision proposal adds a proxy measure for 2021-22 ADA equal to the 2021-22 enrollment multiplied by the district's 2019-20 attendance rate. The results of this measure will determine the "actual ADA" to be used for LCFF purposes for the 2021-22 year which then becomes the ADA used in the calculation of the prior three-years' average ADA for purposes of LCFF allocations.

The May Revision continues and expands funding for initiatives like the Expanded Learning Opportunities Program and the rollout of Universal Transitional Kindergarten. Building on multi-year commitments, the Governor's new proposals earmark an additional \$8 billion for discretionary expenditures to maintain staff levels, student learning, operation costs, and support mental health and wellness of students and staff.

The Los Alamitos Unified School District 2022-23 budget and multiyear projections are based on known variables as of May 31, 2022, and are done conservatively. Once the Governor's proposal and new bills are signed into law, we will update the budget and submit revisions to the Board of Education for approval.

**Los Alamitos USD**  
**2022-23**  
**BUDGET YEAR ASSUMPTIONS**

The following assumptions are reflected in the 2022-23 budget:

**Revenues:**

- Based on enrollment estimates as of May 2022, we are projecting our actual 2022-23 ADA to be 8,497.67, not including County ADA of 72.53. A decrease of 202.43 ADA over prior year. However, due to an amendment to the LCFF calculation that allows the average of the most recent three prior years' ADA the District will be funded on the average of the most recent three prior years. The amendment also includes adding a proxy measure for 2021-22 ADA equal to 2021-22 enrollment multiplied by the district's 2019-20 attendance rate. Accordingly, we are budgeting our modified funded ADA at 9,256.09 for 2022-23.
- The cost of living adjustment (COLA) is projected at 6.56%.
- 3.3% boost to LCFF base rates is also included.
- The unduplicated count is estimated at 17.68%, based on the 2021-22 CALPADS fall certified.
- The Education Protection Account (EPA) entitlement is estimated at \$1,865,724
- Federal Impact Aid revenues are budgeted at \$3,410,873 for 2022-23.
- Other Federal revenues are budgeted with no increase and no prior year carry over is accounted at this time.
- Unrestricted lottery income is projected at approximately \$163 per annual ADA. Restricted lottery income is projected at \$65 per annual ADA.
- Mandate Block Grant is budgeted at \$34.94 per ADA for K-8, and \$67.31 per ADA for 9-12.
- Interest income is estimated at 1%.
- A portion of local donation funds are budgeted and additional funds are budgeted when received during the budget year.

**Expenditures:**

- The current cost of salary step and column is included.
- Projecting approximately \$656,930 in certificated salary reductions due to 6 less FTEs.
- Statutory benefits (Medicare, Social Security and State Unemployment Insurance) are adjusted accordingly with increased salary costs.
- Workers' Compensation is projected at 2.098%, an increase of .10% over the 2021-22 rate.
- STRS rate is projected at 19.10%, an increase of 2.18% over the 2021-22 rate.
- PERS rate is projected at 25.37%, an increase of 2.46% over the 2021-22 rate.
- Health and Welfare costs are estimated at \$15,903 per covered employee for 2022-23.
- An interfund transfer of \$1 million from the General Fund to the Deferred Maintenance Fund (Fund 14) is budgeted for 2022-23 and projected for the subsequent years.
- \$1 million is allocated for Technology upgrades in 2022-23.

**LOS ALAMITOS UNIFIED SCHOOL DISTRICT**

**2022-23 BUDGET**

Projected Expenditures through: June 30, 2023

For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
<b>LCFF Sources - Estimate</b>	8010-8099	1,865,724.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>1,865,724.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Function 1000-9999)</b>		
Instruction - Teacher Salaries	1000-1999	1,865,724.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>1,865,724.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>

**Note to user:**

Specific cells in column C have been protected so that you can't enter data. The "Amount" column is protected for the following revenues: Federal Revenue, Other State Revenue, Other Local Revenue, and All Other Financing Sources and Contributions.

The "Amount" column is protected for the following expenditure functions: 2100-2150, 2200, 2700, 6000-6999, and 7000-7999.



## 2022-2023 Adopted Budget

### Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for the budget.

District: Los Alamitos Unified School District

<b>Combined Assigned and Unassigned Fund Balances</b>			
Fund	Fund Description	2022-23	
01	General Fund/County School Service Fund	\$6,500,359.00	Fund 01, Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$5,776,313.00	Fund 17 Objects 9780/9789/9790
Total Assigned and Unassigned Fund Balance		\$12,276,672.00	
District Standard Reserve Level		3.0%	Form 01CS Line 10B-4
Less: Reserve for Economic Uncertainties		\$3,751,049.43	Form 01CS Line 10B-7
<b>Fund Balance that Requires a Statement of Reasons</b>		<b>\$8,525,622.57</b>	

<b>Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level</b>			
Form	Fund	2022-23	Reasons
01	General Fund/County School Service Fund	\$2,749,309.57	Mitigating volatility in Federal Impact Aid, Management of Cash Flow, Self-Insured for Health and Welfare, Salary Considerations, Addressing unexpected costs, including emergency repairs and/or lawsuit judgements, and Increased STRS and PERS costs.
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$5,776,313.00	Mitigation of fluctuations in ADA due to InterDistricts
<b>Total of Substantiated Needs</b>		<b>\$ 8,525,622.57</b>	

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	90,263,102.00	0.00	90,263,102.00	96,984,414.00	0.00	96,984,414.00	7.4%
2) Federal Revenue		8100-8299	3,868,222.00	7,850,423.00	11,718,645.00	3,410,873.00	2,403,784.00	5,814,657.00	-50.4%
3) Other State Revenue		8300-8599	1,976,443.00	21,569,438.00	23,545,881.00	1,971,798.00	15,354,094.00	17,325,892.00	-26.4%
4) Other Local Revenue		8600-8799	988,048.00	1,340,103.00	2,328,151.00	830,530.00	88,512.00	919,042.00	-60.5%
5) TOTAL, REVENUES			97,095,815.00	30,759,964.00	127,855,779.00	103,197,615.00	17,846,390.00	121,044,005.00	-5.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	46,119,627.00	8,761,514.00	54,881,141.00	46,055,902.00	7,800,991.00	53,856,893.00	-1.9%
2) Classified Salaries		2000-2999	10,843,762.00	6,803,680.00	17,647,442.00	11,474,360.00	6,319,573.00	17,793,933.00	0.8%
3) Employee Benefits		3000-3999	20,792,222.00	10,874,044.00	31,666,266.00	22,507,663.00	10,845,243.00	33,352,906.00	5.3%
4) Books and Supplies		4000-4999	4,160,711.00	4,157,968.00	8,318,679.00	2,035,313.00	1,570,663.00	3,605,976.00	-56.7%
5) Services and Other Operating Expenditures		5000-5999	10,931,790.00	8,240,540.00	19,172,330.00	9,802,141.00	3,568,356.00	13,370,497.00	-30.3%
6) Capital Outlay		6000-6999	271,001.00	591,547.00	862,548.00	301,000.00	65,000.00	366,000.00	-57.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,150,064.00	750,000.00	1,900,064.00	1,200,064.00	750,000.00	1,950,064.00	2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(702,328.00)	492,732.00	(209,596.00)	(527,152.00)	265,864.00	(261,288.00)	24.7%
9) TOTAL, EXPENDITURES			93,566,849.00	40,672,025.00	134,238,874.00	92,849,291.00	31,185,690.00	124,034,981.00	-7.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,528,966.00	(9,912,061.00)	(6,383,095.00)	10,348,324.00	(13,339,300.00)	(2,990,976.00)	-53.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,975,000.00	0.00	1,975,000.00	1,975,000.00	0.00	1,975,000.00	0.0%
b) Transfers Out		7600-7629	1,457,349.00	0.00	1,457,349.00	1,000,000.00	0.00	1,000,000.00	-31.4%
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	(9,717,250.00)	9,717,250.00	0.00	(10,616,998.00)	10,616,998.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,199,599.00)	9,717,250.00	517,651.00	(9,641,998.00)	10,616,998.00	975,000.00	88.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,670,633.00)	(194,811.00)	(5,865,444.00)	706,326.00	(2,722,302.00)	(2,015,976.00)	-65.6%
<b>F. FUND BALANCE, RESERVES</b>									
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	13,599,666.00	5,416,118.00	19,015,784.00	7,929,033.00	5,221,307.00	13,150,340.00	-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)			13,599,666.00	5,416,118.00	19,015,784.00	7,929,033.00	5,221,307.00	13,150,340.00	-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)			13,599,666.00	5,416,118.00	19,015,784.00	7,929,033.00	5,221,307.00	13,150,340.00	-30.8%
2) Ending Balance, June 30 (E + F1e)			7,929,033.00	5,221,307.00	13,150,340.00	8,635,359.00	2,499,005.00	11,134,364.00	-15.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,221,307.00	5,221,307.00	0.00	2,499,005.00	2,499,005.00	-52.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	13,939.00	0.00	13,939.00	2,000,000.00	0.00	2,000,000.00	14,248.2%
Textbook Adoptions	0000	9760			0.00	500,000.00		500,000.00	
Technology Replacements	0000	9760			0.00	300,000.00		300,000.00	
Declining Enrollment	0000	9760			0.00	500,000.00		500,000.00	
CalSTRS & CalPERS Liability	0000	9760			0.00	500,000.00		500,000.00	
LCFF & District Priorities	0000	9760			0.00	200,000.00		200,000.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,780,094.00	0.00	7,780,094.00	6,500,359.00	0.00	6,500,359.00	-16.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
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	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)	
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year	8011		33,281,083.00	0.00	33,281,083.00	40,298,880.00	0.00	40,298,880.00	21.1%
Education Protection Account State Aid - Current Year	8012		1,900,824.00	0.00	1,900,824.00	1,865,724.00	0.00	1,865,724.00	-1.8%
State Aid - Prior Years	8019		261,385.00	0.00	261,385.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									

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)	
Homeowners' Exemptions		8021	205,262.00	0.00	205,262.00	205,262.00	0.00	205,262.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,770.00	0.00	2,770.00	2,770.00	0.00	2,770.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	44,626,149.00	0.00	44,626,149.00	44,626,149.00	0.00	44,626,149.00	0.0%
Unsecured Roll Taxes		8042	1,426,097.00	0.00	1,426,097.00	1,426,097.00	0.00	1,426,097.00	0.0%
Prior Years' Taxes		8043	716,352.00	0.00	716,352.00	716,352.00	0.00	716,352.00	0.0%
Supplemental Taxes		8044	1,014,708.00	0.00	1,014,708.00	1,014,708.00	0.00	1,014,708.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,032,677.00	0.00	5,032,677.00	5,032,677.00	0.00	5,032,677.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,795,795.00	0.00	1,795,795.00	1,795,795.00	0.00	1,795,795.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			90,263,102.00	0.00	90,263,102.00	96,984,414.00	0.00	96,984,414.00	7.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			90,263,102.00	0.00	90,263,102.00	96,984,414.00	0.00	96,984,414.00	7.4%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	3,868,222.00	0.00	3,868,222.00	3,410,873.00	0.00	3,410,873.00	-11.8%
Special Education Entitlement		8181	0.00	1,669,776.00	1,669,776.00	0.00	1,669,776.00	1,669,776.00	0.0%
Special Education Discretionary Grants		8182	0.00	262,627.00	262,627.00	0.00	165,892.00	165,892.00	-36.8%
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%

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)	
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		536,156.00	536,156.00		387,080.00	387,080.00	-27.8%
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		206,614.00	206,614.00		96,628.00	96,628.00	-53.2%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		28,651.00	28,651.00		31,089.00	31,089.00	8.5%
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		86,936.00	86,936.00		18,358.00	18,358.00	-78.9%
Career and Technical Education	3500-3599	8290		27,436.00	27,436.00		26,709.00	26,709.00	-2.6%
All Other Federal Revenue	All Other	8290	0.00	5,032,227.00	5,032,227.00	0.00	8,252.00	8,252.00	-99.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,868,222.00</b>	<b>7,850,423.00</b>	<b>11,718,645.00</b>	<b>3,410,873.00</b>	<b>2,403,784.00</b>	<b>5,814,657.00</b>	<b>-50.4%</b>
<b>OTHER STATE REVENUE</b>									
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		6,772,276.00	6,772,276.00		6,772,276.00	6,772,276.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	72,894.00	72,894.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	403,120.00	0.00	403,120.00	403,120.00	0.00	403,120.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,513,323.00	453,825.00	1,967,148.00	1,513,323.00	453,825.00	1,967,148.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	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		377,823.00	377,823.00		332,793.00	332,793.00	-11.9%
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	60,000.00	13,892,620.00	13,952,620.00	55,355.00	7,795,200.00	7,850,555.00	-43.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,976,443.00</b>	<b>21,569,438.00</b>	<b>23,545,881.00</b>	<b>1,971,798.00</b>	<b>15,354,094.00</b>	<b>17,325,892.00</b>	<b>-26.4%</b>
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	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	150,000.00	150,000.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	100.00	0.00	100.00	100.00	0.00	100.00	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	143,793.00	0.00	143,793.00	145,000.00	0.00	145,000.00	0.8%
Interest		8660	175,000.00	0.00	175,000.00	70,000.00	0.00	70,000.00	-60.0%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	6,250.00	0.00	6,250.00	6,250.00	0.00	6,250.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	662,905.00	1,140,103.00	1,803,008.00	609,180.00	58,512.00	667,692.00	-63.0%
Tuition		8710	0.00	50,000.00	50,000.00	0.00	30,000.00	30,000.00	-40.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		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			988,048.00	1,340,103.00	2,328,151.00	830,530.00	88,512.00	919,042.00	-60.5%
TOTAL, REVENUES			97,095,815.00	30,759,964.00	127,855,779.00	103,197,615.00	17,846,390.00	121,044,005.00	-5.3%
CERTIFICATED SALARIES									



Budget, July 1  
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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	39,348,656.00	7,603,875.00	46,952,531.00	38,888,026.00	7,007,768.00	45,895,794.00	-2.3%
Certificated Pupil Support Salaries		1200	2,646,948.00	736,262.00	3,383,210.00	2,929,669.00	631,471.00	3,561,140.00	5.3%
Certificated Supervisors' and Administrators' Salaries		1300	3,661,572.00	287,356.00	3,948,928.00	3,763,044.00	161,752.00	3,924,796.00	-0.6%
Other Certificated Salaries		1900	462,451.00	134,021.00	596,472.00	475,163.00	0.00	475,163.00	-20.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>46,119,627.00</b>	<b>8,761,514.00</b>	<b>54,881,141.00</b>	<b>46,055,902.00</b>	<b>7,800,991.00</b>	<b>53,856,893.00</b>	<b>-1.9%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	859,035.00	4,854,258.00	5,713,293.00	926,827.00	4,699,684.00	5,626,511.00	-1.5%
Classified Support Salaries		2200	3,961,593.00	901,960.00	4,863,553.00	4,052,396.00	799,335.00	4,851,731.00	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	689,270.00	296,143.00	985,413.00	774,810.00	284,348.00	1,059,158.00	7.5%
Clerical, Technical and Office Salaries		2400	4,362,848.00	232,615.00	4,595,463.00	4,679,660.00	100,797.00	4,780,457.00	4.0%
Other Classified Salaries		2900	971,016.00	518,704.00	1,489,720.00	1,040,667.00	435,409.00	1,476,076.00	-0.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>10,843,762.00</b>	<b>6,803,680.00</b>	<b>17,647,442.00</b>	<b>11,474,360.00</b>	<b>6,319,573.00</b>	<b>17,793,933.00</b>	<b>0.8%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	7,715,246.00	7,446,384.00	15,161,630.00	8,646,156.00	7,819,463.00	16,465,619.00	8.6%
PERS		3201-3202	2,113,104.00	1,121,998.00	3,235,102.00	2,517,159.00	1,073,979.00	3,591,138.00	11.0%
OASDI/Medicare/Alternative		3301-3302	1,409,911.00	598,299.00	2,008,210.00	1,495,623.00	525,821.00	2,021,444.00	0.7%
Health and Welfare Benefits		3401-3402	7,465,211.00	1,169,044.00	8,634,255.00	7,453,823.00	1,042,486.00	8,496,309.00	-1.6%
Unemployment Insurance		3501-3502	48,747.00	232,404.00	281,151.00	285,332.00	70,790.00	356,122.00	26.7%
Workers' Compensation		3601-3602	1,121,776.00	305,915.00	1,427,691.00	1,195,274.00	296,801.00	1,492,075.00	4.5%
OPEB, Allocated		3701-3702	918,227.00	0.00	918,227.00	914,296.00	15,903.00	930,199.00	1.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>20,792,222.00</b>	<b>10,874,044.00</b>	<b>31,666,266.00</b>	<b>22,507,663.00</b>	<b>10,845,243.00</b>	<b>33,352,906.00</b>	<b>5.3%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	2,176,772.00	488,261.00	2,665,033.00	0.00	427,028.00	427,028.00	-84.0%
Books and Other Reference Materials		4200	29,769.00	41,000.00	70,769.00	58,013.00	25,500.00	83,513.00	18.0%
Materials and Supplies		4300	1,241,661.00	2,611,297.00	3,852,958.00	1,103,409.00	937,135.00	2,040,544.00	-47.0%
Noncapitalized Equipment		4400	712,509.00	1,017,410.00	1,729,919.00	873,891.00	181,000.00	1,054,891.00	-39.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,160,711.00</b>	<b>4,157,968.00</b>	<b>8,318,679.00</b>	<b>2,035,313.00</b>	<b>1,570,663.00</b>	<b>3,605,976.00</b>	<b>-56.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									

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	0.00	285,068.00	285,068.00	0.00	283,327.00	283,327.00	-0.6%
Travel and Conferences		5200	132,456.00	31,147.00	163,603.00	119,272.00	9,520.00	128,792.00	-21.3%
Dues and Memberships		5300	137,278.00	1,300.00	138,578.00	61,500.00	500.00	62,000.00	-55.3%
Insurance		5400 - 5450	825,000.00	0.00	825,000.00	905,501.00	0.00	905,501.00	9.8%
Operations and Housekeeping Services		5500	2,265,530.00	49,080.00	2,314,610.00	2,384,100.00	46,300.00	2,430,400.00	5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	411,056.00	825,379.00	1,236,435.00	374,132.00	727,500.00	1,101,632.00	-10.9%
Transfers of Direct Costs		5710	(29,219.00)	29,219.00	0.00	(800.00)	800.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,055.00)	1,345.00	(11,710.00)	(6,800.00)	0.00	(6,800.00)	-41.9%
Professional/Consulting Services and Operating Expenditures		5800	6,912,514.00	7,016,402.00	13,928,916.00	5,677,011.00	2,499,909.00	8,176,920.00	-41.3%
Communications		5900	290,230.00	1,600.00	291,830.00	288,225.00	500.00	288,725.00	-1.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,931,790.00</b>	<b>8,240,540.00</b>	<b>19,172,330.00</b>	<b>9,802,141.00</b>	<b>3,568,356.00</b>	<b>13,370,497.00</b>	<b>-30.3%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,971.00	4,000.00	5,971.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	305,744.00	305,744.00	0.00	15,000.00	15,000.00	-95.1%
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	151,710.00	246,548.00	398,258.00	161,000.00	50,000.00	211,000.00	-47.0%
Equipment Replacement		6500	117,320.00	35,255.00	152,575.00	140,000.00	0.00	140,000.00	-8.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>271,001.00</b>	<b>591,547.00</b>	<b>862,548.00</b>	<b>301,000.00</b>	<b>65,000.00</b>	<b>366,000.00</b>	<b>-57.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	750,000.00	750,000.00	0.00	750,000.00	750,000.00	0.0%
Payments to County Offices		7142	950,000.00	0.00	950,000.00	1,000,000.00	0.00	1,000,000.00	5.3%
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		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	200,064.00	0.00	200,064.00	200,064.00	0.00	200,064.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,150,064.00	750,000.00	1,900,064.00	1,200,064.00	750,000.00	1,950,064.00	2.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(492,732.00)	492,732.00	0.00	(265,864.00)	265,864.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(209,596.00)	0.00	(209,596.00)	(261,288.00)	0.00	(261,288.00)	24.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(702,328.00)	492,732.00	(209,596.00)	(527,152.00)	265,864.00	(261,288.00)	24.7%
TOTAL, EXPENDITURES			93,566,849.00	40,672,025.00	134,238,874.00	92,849,291.00	31,185,690.00	124,034,981.00	-7.6%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,975,000.00	0.00	1,975,000.00	1,975,000.00	0.00	1,975,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,975,000.00	0.00	1,975,000.00	1,975,000.00	0.00	1,975,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									

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	1,457,349.00	0.00	1,457,349.00	1,000,000.00	0.00	1,000,000.00	-31.4%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			1,457,349.00	0.00	1,457,349.00	1,000,000.00	0.00	1,000,000.00	-31.4%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(9,717,250.00)	9,717,250.00	0.00	(10,616,998.00)	10,616,998.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(9,717,250.00)	9,717,250.00	0.00	(10,616,998.00)	10,616,998.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(9,199,599.00)	9,717,250.00	517,651.00	(9,641,998.00)	10,616,998.00	975,000.00	88.4%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	591,805.00	0.00
6266	Educator Effectiveness, FY 2021-22	1,792,589.00	0.00
6300	Lottery : Instructional Materials	866,874.00	866,874.00
6547	Special Education Early Intervention Preschool Grant	572,535.00	572,535.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	121,875.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	669,248.00	863,729.00
9010	Other Restricted Local	606,381.00	195,867.00
Total, Restricted Balance		5,221,307.00	2,499,005.00



**Los Alamitos Unified School District  
2022-2023  
SUMMARY OF OTHER FUNDS**

**CHILD DEVELOPMENT (Fund 12)**

The Los Alamitos Unified School District operates pre-schools as well as before-and-after school child care programs. These programs are self-sufficiently funded by tuition.

**CAFETERIA FUND (Fund 13)**

The District provides a nutritious and popular school lunch program that is generally financed by student lunch fees. The State's deficits to the state portion of funding have and will affect the Cafeteria Fund as we continue to deficit spend and the balance declines.

**DEFERRED MAINTENANCE (Fund 14)**

The State Deferred Maintenance funding was eliminated along with the funding for many other State categorical programs in the implementation of LCFF. The District budgets an interfund transfer of \$1,000,000 from the General Fund into Fund 14 for school facilities maintenance and repairs.

**SPECIAL RESERVE, OTHER THAN CAPITAL (Fund 17)**

The District will maintain an adequate balance in the Special Reserve Fund in support of protection against unexpected large declining enrollment from interdistricts or loss of Federal Impact Aid Funding.

**SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS (Fund 20)**

The District established the Special Reserve Fund for Postemployment Benefits in 2013-14 to begin accumulating funds for its post-employment benefits liability obligation. The District has budgeted for a transfer of \$975,000, which amounts to the value of the actuarially provided Annual Required Contribution (ARC), from the General Fund to the Special Reserve Fund for Postemployment Benefits.

**BUILDING FUND (Fund 21)**

The District receives General Obligation Bond proceeds for modernization and new construction projects.

**CAPITAL FACILITIES (Fund 25)**

The District receives Developer Fees into this fund with most of it coming from individual homeowner remodels. The fees received will be used in support of the District's facilities' debt service.

**COUNTY SCHOOL FACILITIES FUND (Fund 35)**

The District applied for a Career Technical Education grant and received state funds. The funds will be used for future projects.

**SPECIAL RESERVE, CAPITAL (Fund 40)**

Proceeds from the sale of the 2012 COPs were deposited into Fund 40 and were used to finance modernization projects.

**SELF INSURANCE (Fund 67)**

The District currently self-funds its employee health benefits. Funds are transferred from various other District funds to the Self Insurance Fund from which all health benefit payments are made.

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	251,084.00	244,227.00	-2.7%
4) Other Local Revenue		8600-8799	4,415,611.00	4,321,171.00	-2.1%
5) TOTAL, REVENUES			4,666,695.00	4,565,398.00	-2.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	183,066.00	189,099.00	3.3%
2) Classified Salaries		2000-2999	2,367,274.00	2,486,266.00	5.0%
3) Employee Benefits		3000-3999	845,352.00	888,696.00	5.1%
4) Books and Supplies		4000-4999	173,701.00	43,062.00	-75.2%
5) Services and Other Operating Expenditures		5000-5999	148,091.00	98,890.00	-33.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	123,499.00	93,418.00	-24.4%
9) TOTAL, EXPENDITURES			3,840,983.00	3,799,431.00	-1.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			825,712.00	765,967.00	-7.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	1,000,000.00	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			(1,000,000.00)	(1,000,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(174,288.00)	(234,033.00)	34.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,646,827.00	7,472,539.00	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,646,827.00	7,472,539.00	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,646,827.00	7,472,539.00	-2.3%
2) Ending Balance, June 30 (E + F1e)			7,472,539.00	7,238,506.00	-3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	7,472,539.00	7,238,506.00	-3.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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	183,170.00	204,261.00	11.5%
All Other State Revenue	All Other	8590	67,914.00	39,966.00	-41.2%
TOTAL, OTHER STATE REVENUE			251,084.00	244,227.00	-2.7%
<b>OTHER LOCAL REVENUE</b>					
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	55,000.00	55,000.00	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	4,172,644.00	4,136,771.00	-0.9%
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	187,967.00	129,400.00	-31.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,415,611.00	4,321,171.00	-2.1%
TOTAL, REVENUES			4,666,695.00	4,565,398.00	-2.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	307.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	60,433.00	62,643.00	3.7%
Certificated Supervisors' and Administrators' Salaries		1300	122,326.00	126,456.00	3.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			183,066.00	189,099.00	3.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	432,948.00	480,170.00	10.9%
Classified Support Salaries		2200	34,330.00	32,129.00	-6.4%
Classified Supervisors' and Administrators' Salaries		2300	49,617.00	50,852.00	2.5%
Clerical, Technical and Office Salaries		2400	61,814.00	63,106.00	2.1%
Other Classified Salaries		2900	1,788,565.00	1,860,009.00	4.0%
TOTAL, CLASSIFIED SALARIES			2,367,274.00	2,486,266.00	5.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	19,243.00	20,931.00	8.8%
PERS		3201-3202	379,790.00	419,319.00	10.4%
OASDI/Medicare/Alternative		3301-3302	172,759.00	167,989.00	-2.8%
Health and Welfare Benefits		3401-3402	208,741.00	210,712.00	0.9%
Unemployment Insurance		3501-3502	13,983.00	13,595.00	-2.8%
Workers' Compensation		3601-3602	50,836.00	56,150.00	10.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			845,352.00	888,696.00	5.1%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	500.00	242.00	-51.6%
Materials and Supplies		4300	163,841.00	39,420.00	-75.9%
Noncapitalized Equipment		4400	9,360.00	3,400.00	-63.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			173,701.00	43,062.00	-75.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,819.00	2,040.00	-27.6%
Dues and Memberships		5300	169.00	100.00	-40.8%
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	4,126.00	4,600.00	11.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	38,312.00	23,450.00	-38.8%
Professional/Consulting Services and Operating Expenditures		5800	102,231.00	68,350.00	-33.1%
Communications		5900	434.00	350.00	-19.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			148,091.00	98,890.00	-33.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	123,499.00	93,418.00	-24.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			123,499.00	93,418.00	-24.4%
TOTAL, EXPENDITURES			3,840,983.00	3,799,431.00	-1.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	1,000,000.00	1,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	1,000,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,000,000.00)	(1,000,000.00)	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,162,764.00	1,264,962.00	-60.0%
3) Other State Revenue		8300-8599	195,769.00	1,946,486.00	894.3%
4) Other Local Revenue		8600-8799	113,575.00	272,300.00	139.8%
5) TOTAL, REVENUES			3,472,108.00	3,483,748.00	0.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,073,810.00	1,048,676.00	-2.3%
3) Employee Benefits		3000-3999	367,309.00	391,880.00	6.7%
4) Books and Supplies		4000-4999	1,655,956.00	1,690,500.00	2.1%
5) Services and Other Operating Expenditures		5000-5999	51,326.00	29,912.00	-41.7%
6) Capital Outlay		6000-6999	57,609.00	18,000.00	-68.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	86,097.00	167,870.00	95.0%
9) TOTAL, EXPENDITURES			3,292,107.00	3,346,838.00	1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			180,001.00	136,910.00	-23.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			180,001.00	136,910.00	-23.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	453,796.00	633,797.00	39.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			453,796.00	633,797.00	39.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			453,796.00	633,797.00	39.7%
2) Ending Balance, June 30 (E + F1e)			633,797.00	770,707.00	21.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	633,797.00	770,707.00	21.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	3,162,764.00	1,264,962.00	-60.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,162,764.00	1,264,962.00	-60.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	195,769.00	1,946,486.00	894.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			195,769.00	1,946,486.00	894.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	110,500.00	270,000.00	144.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,300.00	2,300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	775.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			113,575.00	272,300.00	139.8%
TOTAL, REVENUES			3,472,108.00	3,483,748.00	0.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	840,129.00	785,226.00	-6.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	181,254.00	185,526.00	2.4%
Clerical, Technical and Office Salaries		2400	51,790.00	72,924.00	40.8%
Other Classified Salaries		2900	637.00	5,000.00	684.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,073,810.00</b>	<b>1,048,676.00</b>	<b>-2.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	159,424.00	188,835.00	18.4%
OASDI/Medicare/Alternative		3301-3302	70,580.00	64,400.00	-8.8%
Health and Welfare Benefits		3401-3402	110,278.00	111,319.00	0.9%
Unemployment Insurance		3501-3502	5,666.00	5,998.00	5.9%
Workers' Compensation		3601-3602	21,361.00	21,328.00	-0.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>367,309.00</b>	<b>391,880.00</b>	<b>6.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	152,087.00	131,814.00	-13.3%
Noncapitalized Equipment		4400	25,635.00	15,000.00	-41.5%
Food		4700	1,478,234.00	1,543,686.00	4.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,655,956.00</b>	<b>1,690,500.00</b>	<b>2.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,192.00	3,192.00	0.0%
Dues and Memberships		5300	850.00	850.00	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	42,986.00	18,600.00	-56.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(26,602.00)	(16,650.00)	-37.4%
Professional/Consulting Services and Operating Expenditures		5800	30,800.00	23,820.00	-22.7%
Communications		5900	100.00	100.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>51,326.00</b>	<b>29,912.00</b>	<b>-41.7%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	57,609.00	18,000.00	-68.8%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>57,609.00</b>	<b>18,000.00</b>	<b>-68.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	86,097.00	167,870.00	95.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>86,097.00</b>	<b>167,870.00</b>	<b>95.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,292,107.00</b>	<b>3,346,838.00</b>	<b>1.7%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,000.00	25,000.00	56.3%
5) TOTAL, REVENUES			16,000.00	25,000.00	56.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	178,918.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,687,755.00	821,286.00	-51.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,866,673.00	821,286.00	-56.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,850,673.00)	(796,286.00)	-57.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	1,000,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(850,673.00)	203,714.00	-123.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,269,591.00	418,918.00	-67.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,269,591.00	418,918.00	-67.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,269,591.00	418,918.00	-67.0%
2) Ending Balance, June 30 (E + F1e)			418,918.00	622,632.00	48.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	418,918.00	622,632.00	48.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	16,000.00	25,000.00	56.3%
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			16,000.00	25,000.00	56.3%
TOTAL, REVENUES			16,000.00	25,000.00	56.3%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	161,993.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,925.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			178,918.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	202,708.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,470,581.00	821,286.00	-44.2%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	14,466.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,687,755.00	821,286.00	-51.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,866,673.00	821,286.00	-56.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,000,000.00	1,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	1,000,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,000,000.00	1,000,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,000.00	55,000.00	22.2%
5) TOTAL, REVENUES			45,000.00	55,000.00	22.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			45,000.00	55,000.00	22.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			45,000.00	55,000.00	22.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,676,313.00	5,721,313.00	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,676,313.00	5,721,313.00	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,676,313.00	5,721,313.00	0.8%
2) Ending Balance, June 30 (E + F1e)			5,721,313.00	5,776,313.00	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,721,313.00	5,776,313.00	1.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	45,000.00	55,000.00	22.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,000.00	55,000.00	22.2%
TOTAL, REVENUES			45,000.00	55,000.00	22.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	400.00	400.00	0.0%
5) TOTAL, REVENUES			400.00	400.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			400.00	400.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	975,000.00	975,000.00	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			(975,000.00)	(975,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(974,600.00)	(974,600.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,748,066.00	17,773,466.00	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,748,066.00	17,773,466.00	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,748,066.00	17,773,466.00	-5.2%
2) Ending Balance, June 30 (E + F1e)			17,773,466.00	16,798,866.00	-5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	17,741,048.00	16,766,048.00	-5.5%
d) Assigned					
Other Assignments		9780	32,418.00	32,818.00	1.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	400.00	400.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			400.00	400.00	0.0%
TOTAL, REVENUES			400.00	400.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	975,000.00	975,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			975,000.00	975,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from 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)			(975,000.00)	(975,000.00)	0.0%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	153,111.00	65,000.00	-57.5%
5) TOTAL, REVENUES			153,111.00	65,000.00	-57.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,408.00	0.00	-100.0%
3) Employee Benefits		3000-3999	433.00	0.00	-100.0%
4) Books and Supplies		4000-4999	462,096.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	385,603.00	0.00	-100.0%
6) Capital Outlay		6000-6999	30,106,469.00	65,000.00	-99.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,956,009.00	65,000.00	-99.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(30,802,898.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(30,802,898.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,314,576.00	4,511,678.00	-87.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,314,576.00	4,511,678.00	-87.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,314,576.00	4,511,678.00	-87.2%
2) Ending Balance, June 30 (E + F1e)			4,511,678.00	4,511,678.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,511,678.00	4,511,678.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	153,111.00	65,000.00	-57.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			153,111.00	65,000.00	-57.5%
TOTAL, REVENUES			153,111.00	65,000.00	-57.5%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,408.00	0.00	-100.0%
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			1,408.00	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	291.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	107.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	7.00	0.00	-100.0%
Workers' Compensation		3601-3602	28.00	0.00	-100.0%
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			433.00	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	345,336.00	0.00	-100.0%
Noncapitalized Equipment		4400	116,760.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			462,096.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	206,121.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	179,482.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			385,603.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,494,865.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	27,523,754.00	65,000.00	-99.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,087,850.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,106,469.00	65,000.00	-99.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

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			30,956,009.00	65,000.00	-99.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	408,000.00	305,000.00	-25.2%
5) TOTAL, REVENUES			408,000.00	305,000.00	-25.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,375.00	44,293.00	372.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,375.00	44,293.00	372.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			398,625.00	260,707.00	-34.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			398,625.00	260,707.00	-34.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,007,466.00	1,406,091.00	39.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,007,466.00	1,406,091.00	39.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,007,466.00	1,406,091.00	39.6%
2) Ending Balance, June 30 (E + F1e)			1,406,091.00	1,666,798.00	18.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,366,798.00	1,666,798.00	21.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	39,293.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,000.00	5,000.00	-37.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	400,000.00	300,000.00	-25.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			408,000.00	305,000.00	-25.2%
TOTAL, REVENUES			408,000.00	305,000.00	-25.2%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	9,375.00	44,293.00	372.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,375.00	44,293.00	372.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

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			9,375.00	44,293.00	372.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,172,559.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	500.00	1,000.00	100.0%
5) TOTAL, REVENUES			1,173,059.00	1,000.00	-99.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500.00	500.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			500.00	500.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,172,559.00	500.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,172,559.00	500.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,199.00	1,180,758.00	14,301.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,199.00	1,180,758.00	14,301.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,199.00	1,180,758.00	14,301.2%
2) Ending Balance, June 30 (E + F1e)			1,180,758.00	1,181,258.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,180,758.00	1,181,258.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	1,172,559.00	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			1,172,559.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500.00	1,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	1,000.00	100.0%
TOTAL, REVENUES			1,173,059.00	1,000.00	-99.9%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	0.00	0.00	0.0%
Unemployment Insurance		3401-3402	0.00	0.00	0.0%
Workers' Compensation		3501-3502	0.00	0.00	0.0%
OPEB, Allocated		3601-3602	0.00	0.00	0.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	500.00	500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500.00	500.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools			7211	0.00	0.00
To County Offices			7212	0.00	0.00
To JPAs			7213	0.00	0.00
All Other Transfers Out to All Others			7299	0.00	0.00
Debt Service					
Debt Service - Interest			7438	0.00	0.00
Other Debt Service - Principal			7439	0.00	0.00
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				0.00	0.00
TOTAL, EXPENDITURES			500.00	500.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds			8913	0.00	0.00
Other Authorized Interfund Transfers In			8919	0.00	0.00
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0.00
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00
Other Authorized Interfund Transfers Out			7619	0.00	0.00
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00
<b>OTHER SOURCES/USES</b>					

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	465,730.00	50,000.00	-89.3%
5) TOTAL, REVENUES			465,730.00	50,000.00	-89.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,500.00	4,500.00	0.0%
6) Capital Outlay		6000-6999	331,235.00	305,636.00	-7.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			335,735.00	310,136.00	-7.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			129,995.00	(260,136.00)	-300.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	457,349.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			457,349.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			587,344.00	(260,136.00)	-144.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,224,651.00	7,811,995.00	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,224,651.00	7,811,995.00	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,224,651.00	7,811,995.00	8.1%
2) Ending Balance, June 30 (E + F1e)			7,811,995.00	7,551,859.00	-3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740		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	7,811,995.00	7,551,859.00	-3.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	21,580.00	0.00	-100.0%
Interest		8660	52,500.00	50,000.00	-4.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	391,650.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			465,730.00	50,000.00	-89.3%
TOTAL, REVENUES			465,730.00	50,000.00	-89.3%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference	
<b>EMPLOYEE BENEFITS</b>						
STRS		3101-3102	0.00	0.00	0.0%	
PERS		3201-3202	0.00	0.00	0.0%	
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%	
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%	
Unemployment Insurance		3501-3502	0.00	0.00	0.0%	
Workers' Compensation		3601-3602	0.00	0.00	0.0%	
OPEB, Allocated		3701-3702	0.00	0.00	0.0%	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
<b>BOOKS AND SUPPLIES</b>						
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%	
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	4,500.00	4,500.00	0.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,500.00	4,500.00	0.0%	
<b>CAPITAL OUTLAY</b>						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	331,235.00	305,636.00	-7.7%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			331,235.00	305,636.00	-7.7%	
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>						
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			335,735.00	310,136.00	-7.6%	
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
		To: Special Reserve Fund From: General Fund/CSSF	8912	0.00	0.00	0.0%
		Other Authorized Interfund Transfers In	8919	457,349.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			457,349.00	0.00	-100.0%	
<b>INTERFUND TRANSFERS OUT</b>						
		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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			457,349.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,437,450.00	11,508,414.00	0.6%
5) TOTAL, REVENUES			11,437,450.00	11,508,414.00	0.6%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	11,280,791.00	11,478,414.00	1.8%
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			11,280,791.00	11,478,414.00	1.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			156,659.00	30,000.00	-80.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			156,659.00	30,000.00	-80.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,274,373.00	6,431,032.00	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,274,373.00	6,431,032.00	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,274,373.00	6,431,032.00	2.5%
2) Ending Net Position, June 30 (E + F1e)			6,431,032.00	6,461,032.00	0.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,431,032.00	6,461,032.00	0.5%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>9) Fixed Assets</b>					
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/Contributions					
		8674	9,866,963.00	9,748,539.00	-1.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,540,487.00	1,729,875.00	12.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,437,450.00	11,508,414.00	0.6%
TOTAL, REVENUES			11,437,450.00	11,508,414.00	0.6%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	11,280,791.00	11,478,414.00	1.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			11,280,791.00	11,478,414.00	1.8%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			11,280,791.00	11,478,414.00	1.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

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



## **Los Alamitos Unified School District** ***Proposed Multiyear Projection Assumptions***

Below are the basic assumptions used to do the multiyear projections:

### **Fiscal Year 2023-24**

- Based on enrollment estimates as of May 2022 for the 2023-24 year, we are projecting our actual ADA to be 8,349.26, not including County ADA of 72.53, a projected loss of 148.41 ADA over the projected 2022-23 ADA. Accordingly, we have budgeted our funded ADA based on a three prior year average ADA which equates to 8,969.57 which is higher than our current projected actual ADA for 2023-24.
- Cost of living adjustment (COLA) is projected at 5.38%.
- Unduplicated count is projected to average at 17.50 %.
- Federal Impact Aid revenues are included in the budget projections.
- Unrestricted lottery income is projected at approximately \$163 per annual ADA. Restricted lottery income is projected at \$65 per annual ADA.
- As the District has not yet settled for 2023-24, we have not assumed any changes in the salary schedule excepted as stated below.
- Certificated cost of step and column are projected at 1.5% including retiree savings.
- Classified step costs are projected at around 1% and are included.
- Statutory benefits (Medicare, Social Security and State Unemployment Insurance) adjusted accordingly with increased salary costs.
- Workers' Compensation is projected at 2.203%, an increase of .105% over the 2022-23 rate.
- STRS rate is projected at 19.10%, remains unchanged from 2022-23 rate.
- PERS rate is projected at 25.20%, a decrease of .17% over the 2022-23 rate.
- The projected increase in health benefit compensation costs is included at \$17,653 per covered employee.
- The Books and Supplies budget have been adjusted for expected revenues anticipated.
- Services and Other Operating Expenses have been adjusted for expected revenues anticipated.
- Capital Outlay Expenses have been adjusted.
- An inter-fund transfer of \$1 million from the General Fund to the Deferred Maintenance Fund (Fund 14) is projected for 2023-24.
- \$1 million will be allocated for Technology upgrades in 2023-24.

## **Fiscal Year 2024-25**

- Based on enrollment estimates as of May 2022 for the 2024-25 year, we are projecting our actual ADA to be 8,238.92, not including County ADA of 72.53, a projected reduction of 110.34 ADA over the projected 2023-24 ADA. Accordingly, we have budgeted our funded ADA based on a three prior year average ADA which equates to 8,631.03 which is higher than our current projected actual ADA for 2024-25.
- Cost of living adjustment (COLA) is projected at 4.02%.
- Unduplicated count is projected to average at 17.63%.
- Federal Impact Aid revenues are included in the budget projections.
- Unrestricted lottery income is projected at approximately \$163 per annual ADA. Restricted lottery income is projected at \$65 per annual ADA.
- As the District has not yet settled for 2024-25, we have not assumed any changes in the salary schedule excepted as stated below.
- Certificated cost of step and column are projected at 1.5% including retiree savings.
- Classified step costs are projected at around 1% and are included.
- Statutory benefits (Medicare, Social Security and State Unemployment Insurance) adjusted accordingly with increased salary costs.
- Workers' Compensation is projected at 2.313%, an increase of .10% over the 2023-24 rate.
- STRS rate is projected at 19.10 %, the same rate over the 2023-24 rate.
- PERS rate is projected at 24.60%, a decrease of .6% over the 2023-24 rate.
- The projected increase in health benefit compensation costs is included at \$19,243 per covered employee.
- The Books and Supplies budget have been adjusted for expected revenues anticipated.
- Services and Other Operating Expenses have been adjusted for expected revenues anticipated.
- Capital Outlay Expenses have been adjusted.
- An inter-fund transfer of \$1 million from the General Fund to the Deferred Maintenance Fund (Fund 14) is projected for 2024-25.
- \$1 million will be allocated for Technology upgrades in 2024-25.

**Los Alamitos Unified School District**  
**Multi-Year Projections**  
**2022-23 Adopted Budget**  
**June 28, 2022**

	UNRESTRICTED			RESTRICTED			UNRESTRICTED & RESTRICTED		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
Statutory COLA (DOF)	6.56%	5.38%	4.02%						
COLA Suspension/Augmentation	3.30%	0.00%	0.00%						
Funded COLA %	9.86%	5.38%	4.02%						
<b>FUNDED ADA</b>	<b>9,328.62</b>	<b>9,042.04</b>	<b>8,703.56</b>						
<b>REVENUES AND OTHER FINANCING SOURCES</b>									
<b>Total LCFF/Revenue Limit Source</b>	<b>96,984,414</b>	<b>99,142,364</b>	<b>99,410,025</b>				<b>96,984,414</b>	<b>99,142,364</b>	<b>99,410,025</b>
Federal Revenues	3,410,873	3,410,873	3,410,873	2,403,784	2,475,898	2,550,174	5,814,657	5,886,771	5,961,047
Other State Revenues	1,971,798	1,971,798	1,971,798	15,354,094	15,814,717	16,289,158	17,325,892	17,786,515	18,260,956
Other Local Revenues	830,530	850,000	850,000	88,512	100,000	100,000	919,042	950,000	950,000
<b>Total Revenues</b>	<b>103,197,615</b>	<b>105,375,035</b>	<b>105,642,696</b>	<b>17,846,390</b>	<b>18,390,614</b>	<b>18,939,333</b>	<b>121,044,005</b>	<b>123,765,649</b>	<b>124,582,029</b>
Other Financing Sources (RRM & Special Ed)	(10,616,998)	(10,500,000)	(10,500,000)	10,616,998	10,500,000	10,500,000	0	0	0
Transfer In	1,975,000	1,975,000	1,975,000	0	0	0	1,975,000	1,975,000	1,975,000
							0	0	0
<b>Total Revenues and other Financing Sources</b>	<b>94,555,617</b>	<b>96,850,035</b>	<b>97,117,696</b>	<b>28,463,388</b>	<b>28,890,614</b>	<b>29,439,333</b>	<b>123,019,005</b>	<b>125,740,649</b>	<b>126,557,029</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>									
Certificated Salaries	46,055,902	45,419,362	45,395,983	7,800,991	7,800,991	7,906,304	53,856,893	53,220,353	53,302,288
Step and Column Adjustments		613,161	612,846	0	105,313	106,735	0	718,475	719,581
<b>Total Certificated Salaries</b>	<b>46,055,902</b>	<b>46,032,523</b>	<b>46,008,829</b>	<b>7,800,991</b>	<b>7,906,304</b>	<b>8,013,039</b>	<b>53,856,893</b>	<b>53,938,828</b>	<b>54,021,869</b>
Classified Salaries	11,474,360	11,474,360	11,589,104	6,319,573	6,319,573	6,382,769	17,793,933	17,793,933	17,971,872
Step Adjustments		114,744	115,891	0	63,196	63,828	0	177,939	179,719
<b>Total Classified Salaries</b>	<b>11,474,360</b>	<b>11,589,104</b>	<b>11,704,995</b>	<b>6,319,573</b>	<b>6,382,769</b>	<b>6,446,596</b>	<b>17,793,933</b>	<b>17,971,872</b>	<b>18,151,591</b>
Employee Benefits									
Salary Fringe Benefits	14,139,544	14,255,169	14,292,558	9,802,757	9,939,146	9,970,371	23,942,301	24,194,315	24,262,929
Medical/Dental Benefits (34nn, 37nn)	8,368,119	9,076,612	10,075,039	1,042,486	1,157,159	1,284,447	9,410,605	10,233,772	11,359,486
<b>Total Employee Benefits</b>	<b>22,507,663</b>	<b>23,331,781</b>	<b>24,367,598</b>	<b>10,845,243</b>	<b>11,096,306</b>	<b>11,254,818</b>	<b>33,352,906</b>	<b>34,428,087</b>	<b>35,622,416</b>
Books and Supplies	2,035,313	2,200,000	2,300,000	1,570,663	1,300,000	1,300,000	3,605,976	3,500,000	3,600,000
Services and Other Operating Expenses	9,802,141	9,800,000	9,900,000	3,568,356	2,500,000	2,300,000	13,370,497	12,300,000	12,200,000
Capital Outlay	301,000	300,000	300,000	65,000	100,000	100,000	366,000	400,000	400,000
Other Outgo (excluding direct/indirect costs)	1,200,064	1,200,000	1,200,000	750,000	750,000	750,000	1,950,064	1,950,000	1,950,000
Direct support/Indirect Costs	(527,152)	(527,152)	(527,152)	265,864	300,000	300,000	(261,288)	(227,152)	(227,152)
Stabilization Plan-Expenditure Reductions									
<b>Total Expenditures</b>	<b>92,849,291</b>	<b>93,926,256</b>	<b>95,254,270</b>	<b>31,185,690</b>	<b>30,335,379</b>	<b>30,464,454</b>	<b>124,034,981</b>	<b>124,261,635</b>	<b>125,718,724</b>
Transfers Out	1,000,000	1,000,000	1,000,000	0	0	0	1,000,000	1,000,000	1,000,000
<b>Total Expenditures and Other Financing Uses</b>	<b>93,849,291</b>	<b>94,926,256</b>	<b>96,254,269</b>	<b>31,185,690</b>	<b>30,335,379</b>	<b>30,464,454</b>	<b>125,034,981</b>	<b>125,261,635</b>	<b>126,718,723</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>706,326</b>	<b>1,923,779</b>	<b>863,427</b>	<b>(2,722,302)</b>	<b>(1,444,764)</b>	<b>(1,025,121)</b>	<b>(2,015,976)</b>	<b>479,015</b>	<b>(161,694)</b>
<b>FUND BALANCE</b>									
Beginning Fund Balance	7,929,033	8,635,359	10,559,138	5,221,307	2,499,005	1,054,241	13,150,339	11,134,363	11,613,378
<b>Ending Fund Balance</b>	<b>8,635,359</b>	<b>10,559,138</b>	<b>11,422,565</b>	<b>2,499,005</b>	<b>1,054,241</b>	<b>29,119</b>	<b>11,134,363</b>	<b>11,613,378</b>	<b>11,451,684</b>
Designated for Revolving Cash, Stores, etc.	135,000	135,000	135,000						
Committed Funds-Board Approved	2,000,000	4,300,000	5,300,000						
Committed - LAHS Trust Acct	0	0	0						
<b>Unassigned Ending Fund Balance</b>	<b>6,500,359</b>	<b>6,124,138</b>	<b>5,987,565</b>						
<b>Unassigned Ending Fund Balance as a %</b>	<b>5.20%</b>	<b>4.89%</b>	<b>4.73%</b>						
<b>Reserves in Fund 17</b>	<b>5,776,313</b>	<b>6,326,313</b>	<b>6,381,313</b>						
<b>Total Reserves in Fund 01 &amp; Fund 17</b>	<b>12,276,672</b>	<b>12,450,451</b>	<b>12,368,878</b>						
<b>Actual Reserves as a % of Total Expenses</b>	<b>9.82%</b>	<b>9.94%</b>	<b>9.76%</b>						

**LOS ALAMITOS UNIFIED SCHOOL DISTRICT  
CASH FLOW PROJECTIONS  
ADOPTED BUDGET  
2022-23**

	Object	Budget	July	August	September	October	November	December	January
			Projected	Projected	Projected	Projected	Projected	Projected	Projected
<b>A. BEGINNING CASH</b>			\$13,134,846.52	\$13,552,555.72	\$10,217,112.92	\$7,392,525.28	\$3,868,847.64	\$8,020,626.00	\$29,316,663.36
<b>B. RECEIPTS</b>									
LCFF Sources									
Principal Apportionment/EPA	8010-8019	\$ 42,164,604.00	\$2,108,230.20	\$2,108,230.20	\$4,294,814.36	\$3,794,814.36	\$3,794,814.36	\$4,294,814.36	\$3,794,814.36
Property Taxes	8020-8079	\$ 54,819,810.00	\$1,200,000.00	\$30,000.00	\$750,000.00	\$100,000.00	\$8,500,000.00	\$16,000,000.00	\$2,500,000.00
Miscellaneous Funds	8080-8099	\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Federal Revenue	8100-8299	\$ 5,814,657.00	\$500,000.00	\$650,000.00	\$250,000.00	\$100,000.00	\$275,000.00	\$250,000.00	\$300,000.00
Other State Revenue	8300-8599	\$ 17,325,892.00	\$51,523.00	\$1,384,051.00	\$912,364.00	\$1,016,930.00	\$978,046.00	\$5,405,709.00	\$1,354,079.00
Other Local Revenue	8600-8799	\$ 919,042.00	\$50,000.00	\$25,000.00	\$10,000.00	\$150,000.00	\$66,562.00	\$150,000.00	\$15,000.00
Interfund Transfers In	8910-8929	\$ 1,975,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Financing Sources	8931-8979	\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL RECEIPTS</b>		<b>\$ 123,019,005.00</b>	<b>\$3,909,753.20</b>	<b>\$4,197,281.20</b>	<b>\$6,217,178.36</b>	<b>\$5,161,744.36</b>	<b>\$13,614,422.36</b>	<b>\$26,100,523.36</b>	<b>\$7,963,893.36</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	\$ 53,856,893.00	\$475,000.00	\$4,800,000.00	\$4,800,000.00	\$4,800,000.00	\$4,800,000.00	\$35,000.00	\$9,600,000.00
Classified Salaries	2000-2999	\$ 17,793,933.00	\$250,000.00	\$975,000.00	\$975,000.00	\$1,580,000.00	\$2,053,000.00	\$1,750,000.00	\$1,505,750.00
Employee Benefits	3000-3999	\$ 33,352,906.00	\$279,837.00	\$382,284.00	\$1,530,373.00	\$1,244,929.00	\$1,269,433.00	\$1,166,513.00	\$6,181,592.00
Books and Supplies	4000-4999	\$ 3,605,976.00	\$572,650.00	\$311,661.00	\$315,099.00	\$147,686.00	\$215,716.00	\$170,776.00	\$500,000.00
Services	5000-5999	\$ 13,370,497.00	\$1,783,813.00	\$767,746.00	\$1,128,333.00	\$823,156.00	\$1,025,878.00	\$578,315.00	\$849,266.00
Capital Outlay	6000-6599	\$ 366,000.00	\$125,082.00	\$50,000.00	\$25,000.00	\$0.00	\$21,011.00	\$0.00	\$0.00
Other Outgo	7000-7499	\$ 1,688,776.00	\$5,662.00	\$246,033.00	\$267,961.00	\$89,651.00	\$77,606.00	\$103,882.00	\$64,996.00
Interfund Transfers Out	7600-7629	\$ 1,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$0.00
All Other Financing Uses	7630-7699	\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL DISBURSEMENTS</b>		<b>\$ 125,034,981.00</b>	<b>\$3,492,044.00</b>	<b>\$7,532,724.00</b>	<b>\$9,041,766.00</b>	<b>\$8,685,422.00</b>	<b>\$9,462,644.00</b>	<b>\$4,804,486.00</b>	<b>\$18,701,604.00</b>
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>									
<b>E. NET INCREASE/DECREASE (B-C+D)</b>			<b>\$417,709.20</b>	<b>(\$3,335,442.80)</b>	<b>(\$2,824,587.64)</b>	<b>(\$3,523,677.64)</b>	<b>\$4,151,778.36</b>	<b>\$21,296,037.36</b>	<b>(\$10,737,710.64)</b>
<b>F. ENDING CASH (A+E)</b>			<b>\$13,552,555.72</b>	<b>\$10,217,112.92</b>	<b>\$7,392,525.28</b>	<b>\$3,868,847.64</b>	<b>\$8,020,626.00</b>	<b>\$29,316,663.36</b>	<b>\$18,578,952.72</b>



**LOS ALAMITOS UNIFIED SCHOOL DISTRICT  
CASH FLOW PROJECTIONS  
ADOPTED BUDGET  
2022-23**

	Object	Budget	February	March	April	May	June	Total
			Projected	Projected	Projected	Projected	Projected	
<b>A. BEGINNING CASH</b>			\$18,578,952.72	\$14,544,402.08	\$13,626,657.57	\$23,014,969.76	\$22,485,352.71	\$13,134,846.52
<b>B. RECEIPTS</b>								
LCFF Sources								
Principal Apportionment/EPA	8010-8019	\$ 42,164,604.00	\$3,594,814.36	\$3,375,851.49	\$2,200,681.19	\$1,760,544.95	\$7,042,179.81	\$42,164,604.00
Property Taxes	8020-8079	\$ 54,819,810.00	\$700,000.00	\$3,500,000.00	\$15,000,000.00	\$3,500,000.00	\$3,039,810.00	\$54,819,810.00
Miscellaneous Funds	8080-8099	\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Federal Revenue	8100-8299	\$ 5,814,657.00	\$250,000.00	\$500,000.00	\$350,000.00	\$750,000.00	\$1,639,657.00	\$5,814,657.00
Other State Revenue	8300-8599	\$ 17,325,892.00	\$511,741.00	\$500,000.00	\$800,000.00	\$3,500,000.00	\$911,449.00	\$17,325,892.00
Other Local Revenue	8600-8799	\$ 919,042.00	\$105,000.00	\$75,000.00	\$50,000.00	\$25,000.00	\$197,480.00	\$919,042.00
Interfund Transfers In	8910-8929	\$ 1,975,000.00	\$0.00	\$1,000,000.00	\$975,000.00	\$0.00	\$0.00	\$1,975,000.00
All Other Financing Sources	8931-8979	\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL RECEIPTS</b>		<b>\$ 123,019,005.00</b>	<b>\$5,161,555.36</b>	<b>\$8,950,851.49</b>	<b>\$19,375,681.19</b>	<b>\$9,535,544.95</b>	<b>\$12,830,575.81</b>	<b>\$123,019,005.00</b>
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	1000-1999	\$ 53,856,893.00	\$4,900,000.00	\$4,800,000.00	\$4,800,000.00	\$4,900,000.00	\$5,146,893.00	\$53,856,893.00
Classified Salaries	2000-2999	\$ 17,793,933.00	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00	\$2,705,183.00	\$17,793,933.00
Employee Benefits	3000-3999	\$ 33,352,906.00	\$1,523,020.00	\$1,393,089.00	\$1,393,089.00	\$1,412,642.00	\$15,576,105.00	\$33,352,906.00
Books and Supplies	4000-4999	\$ 3,605,976.00	\$299,875.00	\$250,000.00	\$454,800.00	\$350,000.00	\$17,713.00	\$3,605,976.00
Services	5000-5999	\$ 13,370,497.00	\$833,982.00	\$1,584,580.00	\$1,658,500.00	\$1,750,000.00	\$586,928.00	\$13,370,497.00
Capital Outlay	6000-6599	\$ 366,000.00	\$10,000.00	\$50,000.00	\$5,000.00	\$0.00	\$79,907.00	\$366,000.00
Other Outgo	7000-7499	\$ 1,688,776.00	\$129,229.00	\$290,927.00	\$175,980.00	\$152,520.00	\$84,329.00	\$1,688,776.00
Interfund Transfers Out	7600-7629	\$ 1,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00
All Other Financing Uses	7630-7699	\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL DISBURSEMENTS</b>		<b>\$ 125,034,981.00</b>	<b>\$9,196,106.00</b>	<b>\$9,868,596.00</b>	<b>\$9,987,369.00</b>	<b>\$10,065,162.00</b>	<b>\$24,197,058.00</b>	<b>\$125,034,981.00</b>
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>								<b>\$0.00</b>
<b>E. NET INCREASE/DECREASE (B-C+D)</b>			<b>(\$4,034,550.64)</b>	<b>(\$917,744.51)</b>	<b>\$9,388,312.19</b>	<b>(\$529,617.05)</b>	<b>(\$11,366,482.19)</b>	<b>(\$2,015,976.00)</b>
<b>F. ENDING CASH (A+E)</b>			<b>\$14,544,402.08</b>	<b>\$13,626,657.57</b>	<b>\$23,014,969.76</b>	<b>\$22,485,352.71</b>	<b>\$11,118,870.52</b>	<b>\$11,118,870.52</b>

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	2,450,219.00		2,450,219.00			2,450,219.00
Work in Progress	44,593,135.00		44,593,135.00			44,593,135.00
Total capital assets not being depreciated	47,043,354.00	0.00	47,043,354.00	0.00	0.00	47,043,354.00
Capital assets being depreciated:						
Land Improvements	19,638,535.73		19,638,535.73			19,638,535.73
Buildings	255,636,533.19		255,636,533.19			255,636,533.19
Equipment	16,818,565.61		16,818,565.61			16,818,565.61
Total capital assets being depreciated	292,093,634.53	0.00	292,093,634.53	0.00	0.00	292,093,634.53
Accumulated Depreciation for:						
Land Improvements	(10,118,634.26)		(10,118,634.26)			(10,118,634.26)
Buildings	(111,015,019.92)		(111,015,019.92)			(111,015,019.92)
Equipment	(11,275,042.98)		(11,275,042.98)			(11,275,042.98)
Total accumulated depreciation	(132,408,697.16)	0.00	(132,408,697.16)	0.00	0.00	(132,408,697.16)
Total capital assets being depreciated, net excluding lease assets	159,684,937.37	0.00	159,684,937.37	0.00	0.00	159,684,937.37
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	206,728,291.37	0.00	206,728,291.37	0.00	0.00	206,728,291.37
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Budget, July 1  
2021-22 Estimated Actuals  
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	163,813,202.00	51,645,578.00	215,458,780.00		1,000,000.00	214,458,780.00	5,805,310.63
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	55,104,096.00	2,846,439.00	57,950,535.00		3,170,800.00	54,779,735.00	4,114,606.25
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	630,644.47	0.00	630,644.47		30,000.00	600,644.47	30,000.00
Governmental activities long-term liabilities	219,547,942.47	54,492,017.00	274,039,959.47	0.00	4,200,800.00	269,839,159.47	9,949,916.88
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable		0.00	0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Budget, July 1  
2021-22 Estimated Actuals  
GENERAL FUND  
Current Expense Formula/Minimum Classroom  
Compensation**

<b>PART I - CURRENT EXPENSE FORMULA</b>	<b>Total Expense for Year (1)</b>	<b>EDP No.</b>	<b>Reductions (See Note 1) (2)</b>	<b>EDP No.</b>	<b>Current Expense of Education (Col 1 - Col 2) (3)</b>	<b>EDP No.</b>	<b>Reductions (Extracted) (See Note 2) (4a)</b>	<b>Reductions (Overrides)* (See Note 2) (4b)</b>	<b>EDP No.</b>	<b>Current Expense- Part II (Col 3 - Col 4) (5)</b>	<b>EDP No.</b>
1000 - Certificated Salaries	54,881,141.00	301	0.00	303	54,881,141.00	305	1,513,323.00		307	53,367,818.00	309
2000 - Classified Salaries	17,647,442.00	311	21,801.00	313	17,625,641.00	315	852,884.00		317	16,772,757.00	319
3000 - Employee Benefits	31,666,266.00	321	920,184.00	323	30,746,082.00	325	457,930.00		327	30,288,152.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,457,559.00	331	53,724.00	333	8,403,835.00	335	517,825.00		337	7,886,010.00	339
5000 - Services . . . & 7300 - Indirect Costs	18,962,957.00	341	47,757.00	343	18,915,200.00	345	1,639,570.00		347	17,275,630.00	349
<b>TOTAL</b>					<b>130,571,899.00</b>	<b>365</b>			<b>TOTAL</b>	<b>125,590,367.00</b>	<b>369</b>

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

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

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

<b>PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)</b>	<b>Object</b>	<b>EDP No.</b>
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		74,402,120.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		0.00 396

b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	74,402,120.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		.59
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)		.55
2. Percentage spent by this district (Part II, Line 15)	.59	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		0.00
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	125,590,367.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00

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


Budget, July 1  
2022-23 Budget  
GENERAL FUND  
Current Expense Formula/Minimum Classroom  
Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	53,856,893.00	301	0.00	303	53,856,893.00	305	1,513,323.00		307	52,343,570.00	309
2000 - Classified Salaries	17,793,933.00	311	0.00	313	17,793,933.00	315	863,892.00		317	16,930,041.00	319
3000 - Employee Benefits	33,352,906.00	321	930,199.00	323	32,422,707.00	325	408,320.00		327	32,014,387.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,745,976.00	331	0.00	333	3,745,976.00	335	633,825.00		337	3,112,151.00	339
5000 - Services . . . & 7300 - Indirect Costs	13,109,209.00	341	0.00	343	13,109,209.00	345	1,673,281.00		347	11,435,928.00	349
TOTAL					120,928,718.00	365	TOTAL			115,836,077.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		74,618,567.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		0.00 396

b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	74,618,567.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	.64	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	.55	
2. Percentage spent by this district (Part II, Line 15)	.64	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	115,836,077.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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


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	135,682,751.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,850,423.00
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	25,992.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	734,532.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	200,064.00
5. Interfund Transfers Out	All	9300	7600-7629	1,457,349.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	50,000.00
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)				2,467,937.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
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.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				125,364,391.00
<b>Section II - Expenditures Per ADA</b>				<b>2021-22 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				8,772.63
B. Expenditures per ADA (Line I.E divided by Line II.A)				14,290.40
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>		<b>Per ADA</b>	
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.)	108,792,522.79		11,433.76	
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)	108,792,522.79		11,433.76	



B. Required effort (Line A.2 times 90%)	97,913,270.51	10,290.38
C. Current year expenditures (Line I.E and Line II.B)	125,364,391.00	14,290.40
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
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

**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 pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 5,044,072.00
- 2. Contracted general administrative positions not paid through pay roll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through pay roll, 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 pay roll (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) 98,232,550.00

**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) 5.13%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,847,178.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,716,902.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	60,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	556,734.12
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)	362.18
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)	8,181,176.30
9. Carry-Forward Adjustment (Part IV, Line F)	(891,478.30)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,289,698.00

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	89,349,056.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,732,375.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	8,054,433.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	388,531.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	26,708.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	805,797.00
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)	3,507,479.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	37,215.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	10,295,782.88
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)	6,697.82
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)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,717,484.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,670,167.00

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)	128,591,725.70

**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)	6.36%
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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](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B19)	5.67%
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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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	8,181,176.30
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**B. Carry-forward adjustment from prior year(s)**

1. Carry-forward adjustment from the second prior year	327,400.55
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 (7.31%) 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 (7.31%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.31%) times Part III, Line B19); zero if positive	(891,478.30)

<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(891,478.30)
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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:	5.67%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-445739.15) is applied to the current year calculation and the remainder (\$-445739.15) is deferred to one or more future years:	6.02%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-297159.43) is applied to the current year calculation and the remainder (\$-594318.87) is deferred to one or more future years:	6.13%
LEA request for Option 1, Option 2, or Option 3	

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

**Budget, July 1**  
**2021-22 Unaudited Actuals**  
**LOTTERY REPORT**  
**Revenues, Expenditures and**  
**Ending Balances - All Funds**

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		866,874.00	866,874.00
2. State Lottery Revenue	8560	1,513,323.00		453,825.00	1,967,148.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,513,323.00	0.00	1,320,699.00	2,834,022.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,513,323.00		0.00	1,513,323.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		423,825.00	423,825.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			1,000.00	1,000.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			29,000.00	29,000.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		1,513,323.00	0.00	453,825.00	1,967,148.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	0.00	866,874.00	866,874.00
<b>D. COMMENTS:</b>					
Postage textbook return and purchasing e-textbooks					

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

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