

San Juan Unified School District

2022-23 BUDGET with 2021-22 Estimated Actuals and Multi-year Projections

**Presented to the Board of Education
June 14, 2022**



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Carmichael, CA 95608
www.sanjuan.edu**

SAN JUAN UNIFIED SCHOOL DISTRICT
2022-23 ADOPTED BUDGET
TABLE OF CONTENTS

INTRODUCTION SECTION

Board of Education and Administration.....	5
Superintendent’s Message.....	6
Overview and Introduction	7

FINANCIAL SECTION

All Funds	21
General Fund.....	24
Special Revenue Fund	29
Capital Projects Fund	37
Self Insurance Fund.....	42
SACS Financial Data.....	43
General Fund / County School Service Fund.....	45
Student Activity Special Revenue Fund	59
Charter Schools Fund	67
Special Education Pass-through Fund	74
Adult Education Fund	79
Child Development Fund.....	85
Cafeteria Fund	91
Deferred Maintenance Fund.....	97
Building Fund	103
Capital Facilities Fund	109
County Schools Facilities Fund	115
Special Reserve for Capital Outlay Projects	121
Bond Interest and Redemption Fund	127
Self Insurance Fund	132
Average Daily Attendance.....	138
Cashflow	144
Budget Certification	146
Workers’ Compensation Certification	151
Current Expense Formula/Minimum Classroom Comp. - Actuals	152
Current Expense Formula/Minimum Classroom Comp. – Budget	154
Every Student Succeeds Act Maintenance of Effort.....	156
Indirect Cost Rate Worksheet	158
Lottery Report	163
Multiyear Projections (MYP – General Fund	165
Criteria and Standards Review.....	174

INFORMATION SECTION

Average Salary.....	205
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Education Protection Account.....	206
Excess Reserves Substantiation.....	209
Multi-year Projections Planning Factors and Details.....	210
Staffing Standards.....	216
Staffing Trends.....	225
Glossary	226

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Superintendent's Message

San Juan Unified's mission to empower all in our inclusive learning community to contribute and thrive in a radically evolving world must be guided by careful fiscal management that allows us to make strategic investments in the programs and services that will most impact students.

One-time funds have allowed us to make strategic investments in supporting our students' academic and social-emotional growth through enrichment and recovery instructional programs. Over the past year, we have increased assistance in the classroom during the school day, as well as expanded before and after school programs. Additionally, we have increased mental health supports and resources for students, as well as grown our credit recovery options. We will continue these efforts going into the 2022-23 school year to ensure our students have the supports they need to succeed.

San Juan Unified will continue to monitor economic conditions and exercise caution in long-term fiscal planning. By working together, we will continue to strategically align resources to goals and identify cost-saving measures whenever possible. There will continue to be uncertainty as we move forward, and it will be important that we maintain the flexibility necessary to meet changing needs and demands.

This document provides detailed information about our annual budget to help you see how our financial resources have been allocated in support of our programs. For the latest budget information, please be sure to visit our website at www.sanjuan.edu/budget.

Thank you for being a part of our community and a voice in helping our schools succeed.

Sincerely,



Kent Kern
Superintendent of Schools



OVERVIEW AND INTRODUCTION

FINANCIAL OVERVIEW

The San Juan Unified School District financial status is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures. This document reflects audited figures for 2020-21, estimated actuals for 2021-22, adopted budget for 2022-23 and multi-year projections for 2023-24 and 2024-25.

DISTRICT MISSION

Valuing diversity and excellence, the San Juan Unified School District's mission is to educate and inspire each student to succeed and responsibly contribute to a radically evolving world by providing innovative, rigorous, student-focused instruction and programs in a safe, caring, and collaborative learning community.

SHARED BELIEFS

We Believe That:

- Every person is unique and has equal worth.
- Everyone can and will learn.
- People learn in different ways and at varied paces.
- Education is the shared responsibility of students, families, teachers, staff and community.
- Quality education expands opportunities throughout a person's life.
- Challenging people to meet high expectations leads to exceptional learning and remarkable results.
- Nurturing relationships and healthy environments are necessary for individuals to thrive.
- Diversity is a valuable asset that strengthens and enriches our community.
- Personal development and community well-being depend on individual responsibility.
- Everyone benefits when people willingly contribute to the well-being of others.
- Honesty and integrity are essential to build trusting relationships.
- Access to quality public education is essential to our democracy.

CORE COMMITMENTS

- Prioritize resources to close achievement gaps, improve teaching and learning, recruit and retain high quality employees and help all students reach their potential.
- Provide sound fiscal stewardship of community resources.
- Build trust by sharing useful, transparent fiscal information.
- Adopt a budget that consistently balances ongoing revenues and expenditures to avoid a structural deficit.
- Preserve an ending fund balance that ensures integrity and stability of the district.

CORE MESSAGES

- Governor Newsom released his revised 2022-23 budget on May 13th. It includes an unprecedented amount of investment in public education, using one-time and on-going funds.
- The proposal includes a 6.56% COLA and an additional \$2.1 billion in ongoing Proposition 98 General Fund to increase LCFF funding that results in an estimated 3.00%. Governor Newsom also proposes a one-time \$8 billion Discretionary Block Grant for the 2022-23 Fiscal year that equates to approximately \$51 million for San Juan USD.
- The Governor's proposal also includes proposed solutions to mitigate the decline in ADA districts have experienced because of declining enrollment and lower attendance rates due to the pandemic.
- The May Revision proposes to expand several of the new Student-Centered Programs including, but not limited to, Community Schools, Expanded Learning Opportunities and Early Childhood and Transitional Kindergarten Programs.
- The proposed budget also includes funds for the School Facility Program and Deferred Maintenance for the many facilities needs faced by district throughout the state.
- Reminiscent of several of former Governor Brown's budgets the current proposal includes \$8.0 billion one-time discretionary block grant funds.
- Budget estimates do not include the costs of recent collective bargaining agreements.
- The district will not be eligible for concentration grant funds in 2022-23
- The district will continue to exercise caution and flexibility in long-term fiscal planning.
-

SACRAMENTO COUNTY OFFICE OF EDUCATION (SCOE)

The Sacramento County Office of Education (SCOE) reviews all district budgets and interim budget reports. SCOE has an oversight obligation to monitor the district's long-term fiscal health as prescribed in AB 1200. SCOE has provided the following guidance:

- Re-evaluate spending priorities to address student achievement and begin new initiatives only if long-term solvency can be maintained (avoid cycles of additions and reductions).
- Strategically invest stimulus funds to help students recover learning loss, provide wrap-around supports and reduce future operational costs.
- Exercise caution and maintain flexibility in collective bargaining process. Neighboring districts have widely divergent levels of funding. Consider increases to pension rates, rising health care costs, and the implementation of the Affordable Care Act (ACA).
- Maintain reserves greater than the minimum requirement.
- Support on-going expenditures with on-going revenues.

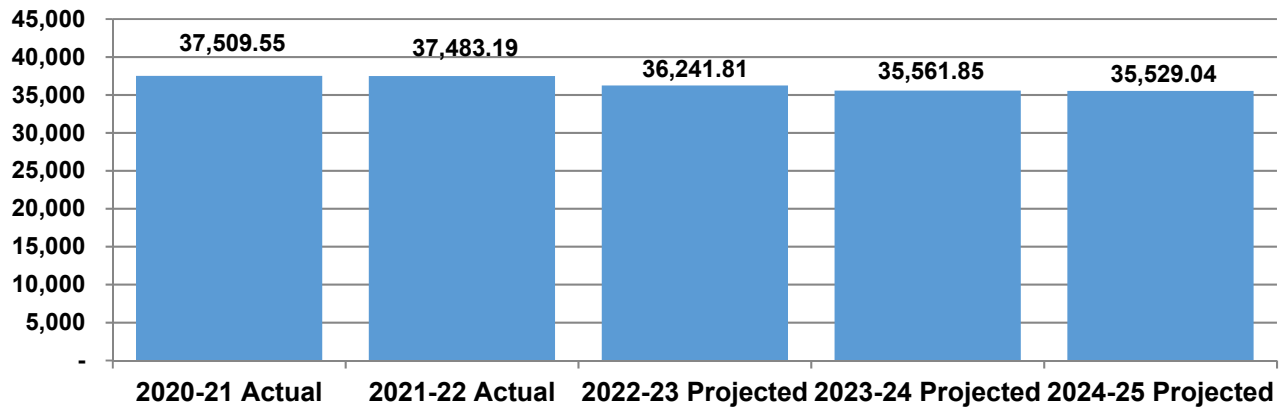
PROPOSITION 55 AND THE EDUCATION PROTECTION ACT (EPA)

Proposition 55 was passed by voters in November 2016. It extends the temporary personal income tax increase first enacted by Proposition 30. While the higher tax rates for high-income earners will be extended for an additional 12 years (though 2030), the sales tax increase expired at the end of 2016. The EPA is used to fund instructional costs listed on pages 207 (Fund 01) and 208 (Fund 09) of the budget document.

STATE FUNDING AND AVERAGE DAILY ATTENDANCE

California funds schools based on student attendance, also known as Average Daily Attendance (ADA). A student attending every day would equal one ADA. ADA is not the same as enrollment, which is the number of students officially enrolled in district schools. Average Daily Attendance is used to calculate a district's proportionate share of state revenue from resources such as; the Local Control Funding Formula (LCFF), Special Education, and Lottery funds.

San Juan Unified School District Funded ADA



2022-23 LCFF Funding Factors

Students are funded based on grade spans. Students in grades K-3 receive an adjustment for smaller class sizes. Students in grades 9-12 receive an adjustment for Career Technical Education (CTE).

Grade Span	2022-23 Base Grant Per ADA	Grade Span Adjustment	2022-23 Total Base Grant Per ADA
K-3	\$8,902	\$926	\$9,828
4-6	\$9,037		\$9,037
7-8	\$9,304		\$9,304
9-12	\$10,782	\$280	\$11,062

2021-22 ESTIMATED ACTUALS

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn Base / Other	0	36,279,203	33,051,602	(8,355)	3,219,246	3,219,246
	70,035,581	356,226,492	287,568,985	(54,935,954)	13,721,553	83,757,134
Total Unrestricted	70,035,581	392,505,695	320,620,587	(54,944,309)	16,940,799	86,976,380
Total Restricted	42,656,505	200,838,638	252,289,320	50,892,681	(558,001)	42,098,504
GENERAL FUND	112,692,086	593,344,333	572,909,907	(4,051,628)	16,382,798	129,074,885
ASB	1,920,238	0	0	0	0	1,920,238
Charter Schools	1,496,173	2,518,205	3,307,430	(238,324)	(1,027,549)	468,624
SPED (SELPA)	0	5,434,089	5,434,089	0	0	0
Adult Education	2,288,487	3,777,468	3,677,992	(93,476)	6,000	2,294,487
Child Development	4,285,227	25,773,805	27,925,172	0	(2,151,367)	2,133,860
Cafeteria	2,809,092	21,999,897	18,866,343	(7,983)	3,125,571	5,934,663
Deferred Maintenance	1,631,481	8,500	1,462,781	2,000,000	545,719	2,177,200
SPECIAL REVENUE	14,430,698	59,511,964	60,673,807	1,660,217	498,374	14,929,072
Building	159,137,972	167,356,283	111,828,846	0	55,527,437	214,665,409
Capital Facilities	4,592,663	3,267,500	155,711	0	3,111,789	7,704,452
County School Facilities	2,353	14,778,790	0	(14,781,143)	(2,353)	(0)
Bond Interest Redemption	101,101,444	80,557,900	88,234,983	0	(7,677,083)	93,424,361
CAPITAL PROJECTS	264,834,433	265,960,473	200,219,540	(14,781,143)	50,959,790	315,794,223
SELF INSURANCE	36,651,676	22,868,645	25,194,143	9,000,000	6,674,502	43,326,178
TOTAL	428,608,893	941,685,415	858,997,397	(8,172,554)	74,515,464	503,124,357

UNRESTRICTED GENERAL FUND

	Adopted Budget	Budget Act	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	393,214,618	393,214,618	396,514,776	396,056,553	392,505,695	
Expenses						
Salaries/Benefits	299,024,556	309,074,819	299,457,470	297,680,261	294,856,065	
Other Expenditures	26,030,810	26,030,810	29,845,038	30,298,534	25,764,522	
Total Expenses	325,055,366	335,105,629	329,302,508	327,978,795	320,620,587	-
Other Financing	(57,945,509)	(60,427,189)	(56,311,101)	(58,222,837)	(54,944,309)	
Surplus/(Deficit)	10,213,743	(2,318,200)	10,901,167	9,854,921	16,940,799	-
Beginning Balance	58,399,757	58,399,757	70,035,581	70,035,581	70,035,581	
Ending Balance	68,613,500	56,081,557	80,936,748	79,890,502	86,976,380	-
Assigned	25,936,808	14,175,472	40,903,625	41,531,697	43,613,811	
Unassigned	42,676,692	41,906,085	40,033,123	38,358,805	43,362,569	

SIGNIFICANT BUDGET PLANNING FACTORS

	2022-23	2023-24	2024-25
COLA	10.00%	5.38%	4.02%
STRS Employer Rate	19.1%	19.10%	19.1%
PERS Employer Rate	25.37%	25.20%	24.60%
Lottery – Unrestricted per ADA	\$163	\$163	\$163
Lottery – Restricted per ADA	\$65	\$65	\$65
Mandate Block Grant - K-8 per ADA	\$34.94	\$36.82	\$37.98
Mandate Block Grant - 9-12 per ADA	\$67.31	\$70.93	\$73.16
*One-time Funds for Outstanding Mandate Claims	\$1,500/ADA	\$0	\$0

*Funds not included in current budget (Approximately \$50M)

2022-23 BUDGET ADOPTION

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn	3,219,246	38,021,754	38,014,478	(7,276)	0	3,219,246
Base / Other	83,757,134	380,911,770	302,426,525	(57,905,465)	20,579,780	104,336,914
Total Unrestricted	86,976,380	418,933,524	340,441,003	(57,912,741)	20,579,780	107,556,160
Total Restricted	42,098,504	189,449,296	250,554,906	51,508,128	(9,597,482)	32,501,022
GENERAL FUND	129,074,885	608,382,820	590,995,909	(6,404,613)	10,982,298	140,057,182
ASB	1,920,238	0	0	0	0	1,920,238
Charter Schools	468,624	3,176,660	3,041,989	(255,937)	(121,266)	347,358
SPED (SELPA)	0	6,158,571	6,158,571	0	0	0
Adult Education	2,294,487	3,777,301	3,671,954	(99,347)	6,000	2,300,487
Child Development	2,133,860	27,974,443	28,906,049	0	(931,606)	1,202,254
Cafeteria	5,934,663	19,270,896	19,542,620	(8,455)	(280,179)	5,654,484
Deferred Maintenance	2,177,200	8,500	2,250,000	2,000,000	(241,500)	1,935,700
SPECIAL REVENUE	14,929,072	60,366,371	63,571,183	1,636,261	(1,568,551)	13,360,521
Building	214,665,409	2,282,996	136,029,928	417,085	(133,329,847)	81,335,562
Capital Facilities	7,704,452	3,015,000	75,000	0	2,940,000	10,644,452
County School Facilities	(0)	0	0	0	0	(0)
Bond nterest Redemption	93,424,361	80,557,900	88,234,983	0	(7,677,083)	85,747,278
CAPITAL PROJECTS	315,794,223	85,855,896	224,339,911	417,085	(138,066,930)	177,727,292
SELF INSURANCE	43,326,178	22,671,261	26,020,660	1,626,668	(1,722,731)	41,603,447
TOTAL	503,124,357	777,276,348	904,927,663	(2,724,599)	(130,375,914)	372,748,441

UNRESTRICTED GENERAL FUND

	Adopted Budget	Budget Act	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	418,933,524					
Expenses						
Salaries/Benefits	311,030,537					
Other Expenditures	29,410,466					
Total Expenses	340,441,003					
Other Financing	(57,912,741)					
Surplus/(Deficit)	20,579,780					
Beginning Balance	86,976,380					
Ending Balance	107,556,160					
Assigned	42,648,960					
Unassigned	64,907,200					

2023-2025 MULTI-YEAR PROJECTIONS

The district used estimates from the Department of Finance (DOF) to project LCFF revenue growth in 2023-24 and 2024-25. The district Planning Department provides enrollment estimates, which are used to calculate Average Daily Attendance (ADA), the basis of state funding.

Operating costs for future years are projected using historical patterns and probabilities. Significant expenditure planning factors include; salaries, seniority and retirement of employees, health care and other benefit costs, pension costs, utilities, property and liability insurance premiums, etc.

UNRESTRICTED GENERAL FUND

	2023-24 Projected Budget	2024-25 Projected Budget
Revenues	431,327,046	445,452,198
Expenses		
Salaries/Benefits	312,087,493	315,685,525
Other Expenditures	29,131,041	30,081,300
Total Expenses	341,218,534	345,766,825
Other Financing	(66,216,486)	(59,919,660)
Surplus/(Deficit)	23,892,026	39,765,713
Beginning Balance	107,556,160	131,448,186
Ending Balance	131,448,186	171,213,899
Assigned	40,630,529	39,648,008
Unassigned	90,817,658	131,565,891

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Local Control Accountability Plan (LCAP) 2022 Budget Book Summary

What is the Local Control Funding Formula (LCFF)?

The Local Control Funding Formula (LCFF) is a California law passed in 2013 that changed the method of distributing funds from the state to local school districts. LCFF funds include a base level grant for all Local Education Agencies (LEA) based on Average Daily Attendance. Additional funding is provided through supplemental and concentration grants based on the unduplicated number of high need students in the following categories: English learner, socioeconomically disadvantaged, and foster youth.

 GRANTS	 SUPPLEMENTAL GRANTS	 CONCENTRATION GRANTS
Every student generates a base grant, which funds basic educational costs, such as teacher salaries, retirement costs, instructional materials, etc.	Every student who is low-income, learning English, or in foster care generates 20% more funding above the base grant. These funds must be spent on increasing and improving services for these high-need student groups in order to improve their achievement.	In districts where at least 55% of students are high-need, those high-need students above the 55% enrollment threshold generate an extra 50% of the base grant. These funds must also be spent to increase or improve services for high-need students in order to improve their achievement.

Eight Areas of State Priority

The Local Control Funding Formula (LCFF) also lists eight state priority areas that every district must address in their Local Control Accountability Plan (LCAP) to ensure a high-quality educational program for students focused on conditions for learning, engagement, and pupil outcomes.

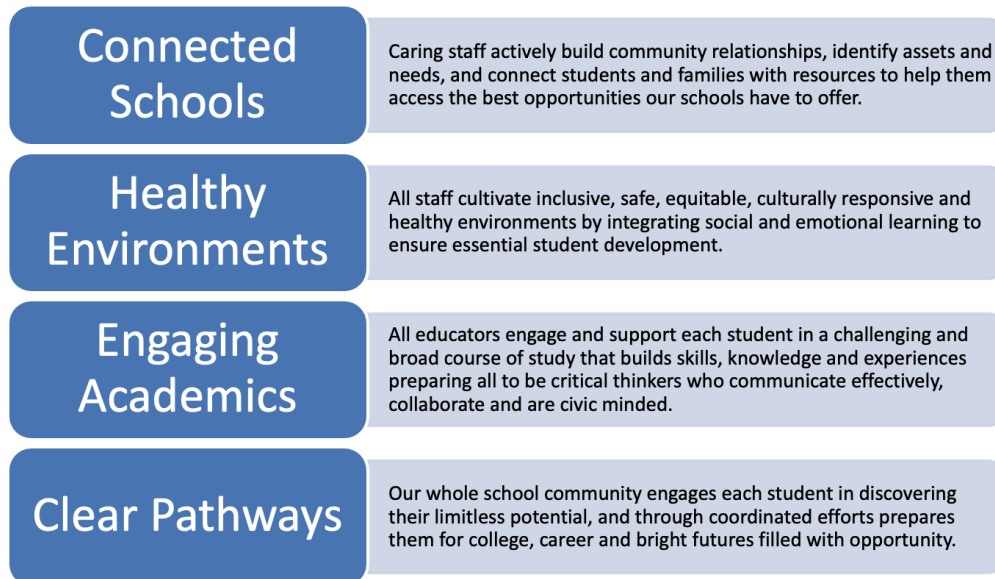
CONDITIONS FOR LEARNING	ENGAGEMENT	PUPIL OUTCOMES
Basic Services	Parent Engagement	Pupil Achievement
Implementation of State Standards	Pupil Engagement	Other Pupil Outcomes
Course Access	School Climate	

What is the Local Control and Accountability Plan (LCAP)?

In order to access the funds from the State of California, LEAs develop a Local Control Accountability Plan (LCAP) in partnership with their communities, families, students, staff, advisory committees, and labor partners. The LCAP is a three-year plan aligned to the Eight State Priorities that describes the goals, actions, services, and expenditures to address identified student needs with an emphasis on increasing or improving services for English learner, socioeconomically disadvantaged, and foster youth students.

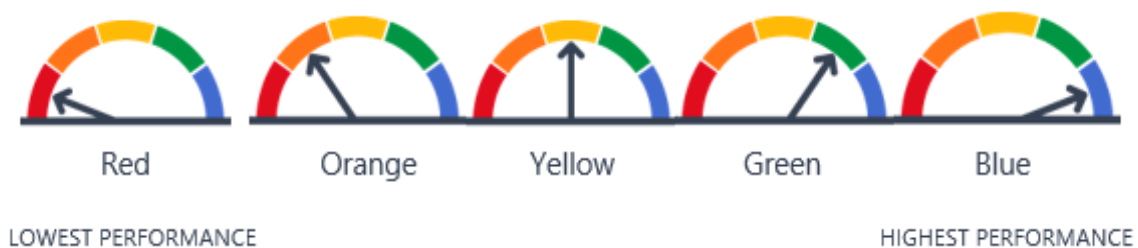
LCAP Focus Areas and Goals

Beginning with the 2019-2020 school year, San Juan launched an expansive listening and learning process as part of the development of a new district strategic framework and a new 3-year LCAP that resulted in the development of four focus areas and goals. These focus areas are aligned to the Eight State Priorities, drive our continuous improvement work across the district, and serve as San Juan's LCAP plan goals.



California School Dashboard

California has adopted state and local indicators to measure school district and individual school site performance in each of the state priorities. Performance data on state and local indicators is publicly reported on the California School Dashboard to provide parents and educators with information on school and district progress as well as assist in identifying strengths, challenges, and areas in need of improvement. State Indicators apply to all districts, schools, and student groups and are based on data that is collected consistently across the state whereas Local Indicators apply to districts and charters and are collected at the district level.



BUDGET CALENDAR

Key dates in the development of the San Juan Unified School District Budget include:

2021

- September 14 Board Meeting: 2020-21 Unaudited Actuals / 2021-22 Revised Budget /Financial Status Report approval
- September 15 2020-21 Unaudited Actuals / 2021-22 revised Budget submitted to SCOE
Upload EPA spending plan on District website upon Board of Education approval
- December 8 Board Meeting: 2021-22 First Interim and Budget/Financial Status Report approval

2022

- January 8 Governor presents 2022-23 State Budget
- January 25 Board Meeting: 2020-21 Audit Report
- February 15 Board Meeting: LCAP (Local Control Accountability Plan) Mid-Year Report
Board Meeting: Recommendation for Reductions of Particular Kinds of Service (PKS)
Certificated and Notice of Intent to Reduce Classified Positions – Discussion
- February-May Budget development for LCAP based on priorities delineated in the plan
- March 8 Board Meeting: Recommendation for Reductions of Particular Kinds of Service (PKS)
Certificated and Notice of Intent to Reduce Classified Positions - Adoption
Board Meeting: 2021-22 Second Interim and Budget/Financial Status Report
- April Prioritize final LCAP recommendations
- May 20 Governor presents May Revise
- June 14 Board Meeting: Public Hearings and Presentations of the 2022-23 LCAP and Budget
- June 15 Constitutional deadline for Legislature to send a budget to the Governor
- June 28 Board Meeting: Adoptions of the 2022-23 LCAP and Budget, including Education Protection Account (EPA) spending plan
- July 1 Adopted Budget submitted to Sacramento County Office of Education (SCOE)
Approved LCAP submitted to SCOE and State Board of Education (SBE)
- September 13 Board Meeting: 2021-22 Unaudited Actuals and Approve 2022-23 Revised Budget
- September 15 2021-22 Unaudited Actuals/2022-23 Revised Budget submitted to SCOE
Upload EPA spending plan on District website upon Board of Education approval
- December 13 Board Meeting: 2022-23 First Interim and Budget/Financial Status Report approval
Board Meeting: 2021-22 Audit Report

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FUND SUMMARIES

ALL FUNDS

Revenues by Object.....	21
Expenditures by Object.....	22
Fund Balances	23

GENERAL FUND

Total	24
Unrestricted – Total.....	25
Unrestricted – Without Supplemental.....	26
Unrestricted – Supplemental Grant Only	27
Restricted.....	28

SPECIAL REVENUE FUND

Total	29
Associated Student Body.....	30
Charter Schools	31
Special Education Pass-through	32
Adult Education.....	33
Child Development.....	34
Cafeteria.....	35
Deferred Maintenance.....	36

CAPITAL PROJECTS FUND

Total	37
Building	38
Capital Facilities	39
County Schools Facilities.....	40
Bond Interest and Redemption	41

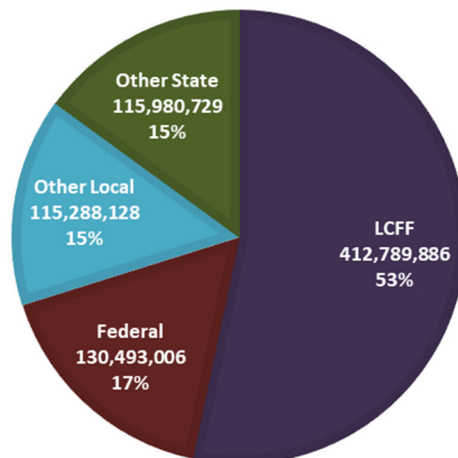
SELF INSURANCE FUND 42

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2022-23 ALL FUNDS

Revenue by Object

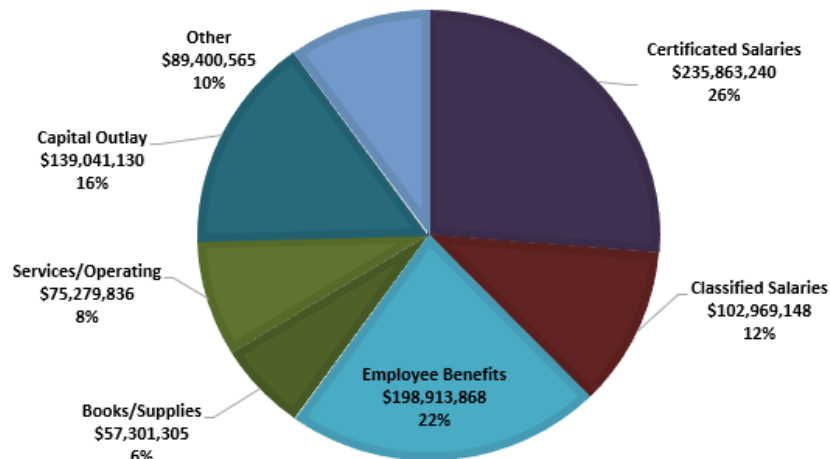
FUND	LCFF	Federal	Other State	Other Local	Total
Supplemental/Concentrm	38,021,754				38,021,754
Base / Other	369,906,755		9,531,194	1,473,821	380,911,770
Total Unrestricted	407,928,509	0	9,531,194	1,473,821	418,933,524
Total Restricted	2,061,615	100,599,595	82,242,190	4,545,896	189,449,296
GENERAL FUND	409,990,124	100,599,595	91,773,384	6,019,717	608,382,820
ASB	0	0	0	0	0
Charter Schools	2,799,762	0	371,646	5,252	3,176,660
SPED (SELPA)	0	0	6,158,571	0	6,158,571
Adult Education	0	440,319	3,180,982	156,000	3,777,301
Child Development	0	15,173,722	5,701,167	4,374,955	25,249,844
Cafeteria	0	14,279,370	3,523,292	1,468,234	19,270,896
Deferred Maintenance	0	0	0	8,500	8,500
SPECIAL REVENUE	2,799,762	29,893,411	18,935,658	6,012,941	57,641,772
Building	0	0	0	2,282,996	2,282,996
Capital Facilities	0	0	0	3,015,000	3,015,000
County School Facilities	0	0	0	0	0
Bond Interest Redemption	0	0	4,579,086	75,978,814	80,557,900
CAPITAL PROJECTS	0	0	4,579,086	81,276,810	85,855,896
SELF INSURANCE	0	0	0	22,671,261	22,671,261
TOTAL	412,789,886	130,493,006	115,288,128	115,980,729	774,551,749



2022-23 ALL FUNDS

Expenditures by Object

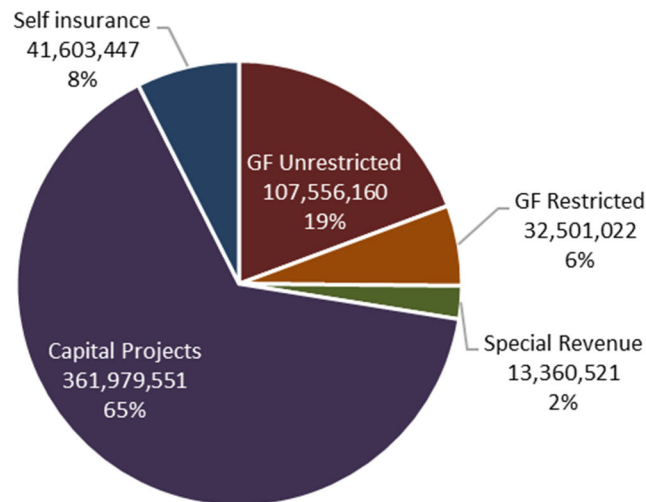
FUND	Cert. Salaries	Class. Salaries	Employee Benefits	Books/Supplies	Services/Operating	Capital Outlay	Other Expenses	TOTAL
Supplemental/Concentrn Base / Other	16,501,212	4,749,658	10,418,880	1,991,016	3,169,466	0	1,184,246	38,014,478
Total Unrestricted	164,563,587	44,865,834	101,601,116	7,059,578	25,535,922	3,005,619	(6,190,653)	340,441,003
Total Restricted	59,740,108	45,052,873	81,556,575	36,510,596	17,903,852	3,629,881	6,161,021	250,554,906
GENERAL FUND	224,303,695	89,918,707	183,157,691	43,570,174	43,439,774	6,635,500	(29,632)	590,995,909
ASB	0	0	0	0	0	0	0	0
Charter Schools	1,467,916	244,765	952,232	75,039	302,037	0	0	3,041,989
SPED (SELPA)	0	0	0	0	0	0	0	0
Adult Education	1,006,519	440,637	834,873	106,361	1,227,969	0	55,595	3,671,954
Child Development	9,085,110	5,172,900	9,371,242	3,969,097	522,393	0	785,307	28,906,049
Cafeteria	0	5,748,838	3,712,561	9,011,128	715,781	0	354,312	19,542,620
Deferred Maintenance	0	0	0	0	0	2,250,000	0	2,250,000
SPECIAL REVENUE	11,559,545	11,607,140	14,870,908	13,161,625	2,768,180	2,250,000	1,195,214	57,412,612
Building	0	1,030,962	614,778	545,465	3,683,093	130,155,630	0	136,029,928
Capital Facilities	0	0	0	0	75,000	0	0	75,000
County School Facilities	0	0	0	0	0	0	0	0
Bond Interest Redemption	0	0	0	0	0	0	88,234,983	88,234,983
CAPITAL PROJECTS	0	1,030,962	614,778	545,465	3,758,093	130,155,630	88,234,983	224,339,911
SELF INSURANCE	0	412,339	270,491	24,041	25,313,789	0	0	26,020,660
TOTAL	235,863,240	102,969,148	198,913,868	57,301,305	75,279,836	139,041,130	89,400,565	898,769,092



2022-23 ALL FUNDS

Summary - Reserves

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn Base / Other	3,219,246	38,021,754	38,014,478	(7,276)	0	3,219,246
	83,757,134	380,911,770	302,426,525	(57,905,465)	20,579,780	104,336,914
Total Unrestricted	86,976,380	418,933,524	340,441,003	(57,912,741)	20,579,780	107,556,160
Total Restricted	42,098,504	189,449,296	250,554,906	51,508,128	(9,597,482)	32,501,022
GENERAL FUND	129,074,885	608,382,820	590,995,909	(6,404,613)	10,982,298	140,057,182
ASB	1,920,238	0	0	0	0	1,920,238
Charter Schools	468,624	3,176,660	3,041,989	(255,937)	(121,266)	347,358
SPED (SELPA)	0	6,158,571	6,158,571	0	0	0
Adult Education	2,294,487	3,777,301	3,671,954	(99,347)	6,000	2,300,487
Child Development	2,133,860	27,974,443	28,906,049	0	(931,606)	1,202,254
Cafeteria	5,934,663	19,270,896	19,542,620	(8,455)	(280,179)	5,654,484
Deferred Maintenance	2,177,200	8,500	2,250,000	2,000,000	(241,500)	1,935,700
SPECIAL REVENUE	14,929,072	60,366,371	63,571,183	1,636,261	(1,568,551)	13,360,521
Building	398,917,668	2,282,996	136,029,928	417,085	(133,329,847)	265,587,821
Capital Facilities	7,704,452	3,015,000	75,000	0	2,940,000	10,644,452
County School Facilities	(0)	0	0	0	0	(0)
Bond nterest Redemption	93,424,361	80,557,900	88,234,983	0	(7,677,083)	85,747,278
CAPITAL PROJECTS	500,046,482	85,855,896	224,339,911	417,085	(138,066,930)	361,979,551
SELF INSURANCE	43,326,178	22,671,261	26,020,660	1,626,668	(1,722,731)	41,603,447
TOTAL	687,376,616	777,276,348	904,927,663	(2,724,599)	(130,375,914)	557,000,700



GENERAL FUND

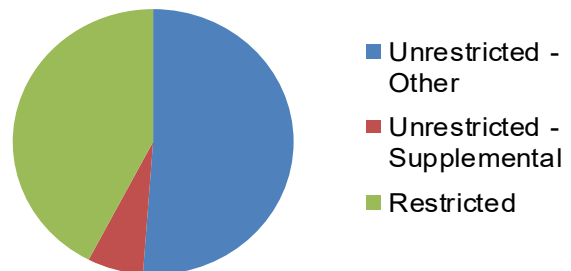
TOTAL

The General Fund is used to account for the ordinary operations of the district. It consists of two primary components; the Unrestricted General Fund and the Restricted General Fund.

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Estimated	Adopted	Projected	Projected
REVENUES					
LCFF Base	332,751,761	349,179,798	371,968,370	384,652,261	400,019,424
LCFF Supplemental	34,781,689	36,279,203	38,021,754	40,082,759	41,810,642
Federal	67,823,815	100,014,671	100,599,595	79,140,046	30,817,088
Other State	96,855,474	101,086,985	91,773,384	82,828,619	81,203,991
Other Local	5,599,962	6,783,676	6,019,717	5,132,944	3,718,681
TOTAL REVENUES	537,812,702	593,344,333	608,382,820	591,836,629	557,569,826
EXPENSES					
Certificated Salaries	211,911,620	236,520,190	224,303,695	223,784,796	212,230,442
Classified Salaries	66,201,835	88,084,649	89,918,707	87,845,540	78,391,972
Employee Benefits	141,965,233	164,273,976	183,157,691	178,984,321	172,029,120
Books and Supplies	35,718,096	37,831,176	43,570,174	31,567,920	20,420,311
Services and Operating	25,196,277	43,805,600	43,439,774	37,014,497	36,029,600
Capital Outlay	668,747	2,513,785	6,635,500	10,403,915	1,420,284
Other	(103,229)	(119,469)	(29,632)	(173,966)	(332,375)
TOTAL EXPENSES	481,558,579	572,909,907	590,995,909	569,427,023	520,189,354
OTHER FINANCING¹	(21,888,468)	(4,051,628)	(6,404,613)	(2,051,892)	(2,163,537)
INCREASE/(DECREASE)	34,365,654	16,382,798	10,982,298	20,357,714	35,216,935
BEGINNING BALANCE	78,326,433	112,692,086	129,074,884	140,057,182	160,414,895
ENDING BALANCE	112,692,086	129,074,884	140,057,182	160,414,895	195,631,830

2022-23

Full-time Employees (FTE)	4,535
Revenue Growth	2.53%
Expense Growth	3.16%
Other Financing Growth	58.08%



¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

GENERAL FUND

UNRESTRICTED - TOTAL

The Unrestricted portion of the General Fund is used to account for activities that are funded with revenues that have no legal restrictions, and may be spent "generally". Most day-to-day operations are accounted for here.

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Estimated	Adopted	Projected	Projected
REVENUES					
LCFF Base	330,690,146	347,118,183	369,906,755	382,590,646	397,957,809
LCFF Supplemental	34,781,689	36,279,203	38,021,754	40,082,759	41,810,642
Federal	500	0	0	0	0
Other State	8,208,338	7,233,019	9,531,194	7,195,822	5,682,747
Other Local	1,712,446	1,875,290	1,473,821	1,456,819	0
TOTAL REVENUES	375,393,120	392,505,695	418,933,524	431,326,046	445,451,198
EXPENSES					
Certificated Salaries	156,364,264	163,640,384	164,563,587	165,124,308	166,116,158
Classified Salaries	38,513,804	40,680,524	44,865,834	45,240,760	45,593,065
Employee Benefits	84,616,692	90,535,157	101,601,116	101,722,425	103,976,302
Books and Supplies	4,854,403	9,540,588	7,059,578	7,199,403	7,298,809
Services and Operating	16,457,430	22,154,147	25,535,922	26,163,745	26,590,062
Capital Outlay	17,761	1,023,320	3,005,619	830,915	847,284
Other	(6,242,253)	(6,953,533)	(6,190,653)	(5,063,022)	(4,654,855)
TOTAL EXPENSES	294,582,100	320,620,587	340,441,003	341,218,534	345,766,825
OTHER FINANCING¹	(62,137,484)	(54,944,309)	(57,912,741)	(66,215,486)	(59,918,660)
INCREASE/(DECREASE)	18,673,536	16,940,799	20,579,780	23,892,026	39,765,713
BEGINNING BALANCE	51,362,046	70,035,581	86,976,380	107,556,160	131,448,186
ENDING BALANCE	70,035,581	86,976,380	107,556,160	131,448,186	171,213,900

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

GENERAL FUND

UNRESTRICTED - WITHOUT SUPPLEMENTAL GRANT

This portion of the Unrestricted General Fund is generally referred to as the Base Program.

These funds are used to provide basic instructional and support services to all students. Most day to day operations are accounted for here.

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Estimated	Adopted	Projected	Projected
REVENUES					
LCFF Base	330,690,146	347,118,183	369,906,755	382,590,646	397,957,809
LCFF Supplemental					
Federal	500	0	0	0	0
Other State	8,208,338	7,233,019	9,531,194	7,195,822	5,682,747
Other Local	1,712,446	1,875,290	1,473,821	1,456,819	0
TOTAL REVENUES	340,611,431	356,226,492	380,911,770	391,243,287	403,640,556
EXPENSES					
Certificated Salaries	141,609,058	148,569,646	148,062,375	148,489,578	149,346,731
Classified Salaries	34,970,328	36,650,475	40,116,176	40,452,894	40,765,639
Employee Benefits	76,757,821	82,142,569	91,182,236	91,139,455	93,147,412
Books and Supplies	3,545,658	7,760,670	5,068,562	5,208,387	5,307,793
Services and Operating	14,663,174	19,568,698	22,366,456	22,994,279	23,420,596
Capital Outlay	17,761	1,023,320	3,005,619	830,915	847,284
Other	(7,551,451)	(8,146,393)	(7,374,899)	(6,258,236)	(5,863,683)
TOTAL EXPENSES	264,012,349	287,568,985	302,426,525	302,857,272	306,971,772
OTHER FINANCING¹	(57,925,546)	(54,935,954)	(57,905,465)	(66,207,131)	(59,918,660)
INCREASE/(DECREASE)	18,673,536	13,721,553	20,579,780	22,178,884	36,750,124
BEGINNING BALANCE	51,362,046	70,035,581	83,757,134	104,336,914	126,515,798
ENDING BALANCE	70,035,581	83,757,134	104,336,914	126,515,798	163,265,923

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

GENERAL FUND

UNRESTRICTED - SUPPLEMENTAL GRANT ONLY

The Local Control Funding Formula includes a Supplemental grant that is legally unrestricted, but is intended to be spent to improve and increase services to low-income students, English learners, and foster youth. It is a portion of the Unrestricted General Fund.

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Estimated	Adopted	Projected	Projected
REVENUES					
LCFF Base					
LCFF Supplemental	34,781,689	36,279,203	38,021,754	40,082,759	41,810,642
Federal					
Other State					
Other Local					
TOTAL REVENUES	34,781,689	36,279,203	38,021,754	40,082,759	41,810,642
EXPENSES					
Certificated Salaries	14,755,206	15,070,738	16,501,212	16,634,730	16,769,427
Classified Salaries	3,543,476	4,030,049	4,749,658	4,787,866	4,827,426
Employee Benefits	7,858,871	8,392,588	10,418,880	10,582,970	10,828,890
Books and Supplies	1,308,745	1,779,918	1,991,016	1,991,016	1,991,016
Services and Operating	1,794,256	2,585,449	3,169,466	3,169,466	3,169,466
Capital Outlay	0		0	0	0
Other	1,309,197	1,192,860	1,184,246	1,195,214	1,208,828
TOTAL EXPENSES	30,569,751	33,051,602	38,014,478	38,361,262	38,795,053
OTHER FINANCING¹	(4,211,938)	(8,355)	(7,276)	(8,355)	0
INCREASE/(DECREASE)	0	3,219,246	0	1,713,142	3,015,589
BEGINNING BALANCE	0	0	3,219,246	3,219,246	4,932,388
ENDING BALANCE	0	3,219,246	3,219,246	4,932,388	7,947,977

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

GENERAL FUND

RESTRICTED

The Restricted portion of the General Fund is used to account for ordinary activities that are funded with legally restricted revenues, for a very specific purpose. Such restricted funds include; Title I, Title II, IDEA (Special Education), and state lottery revenues.

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base	2,061,615	2,061,615	2,061,615	2,061,615	2,061,615
LCFF Supplemental					
Federal	67,823,315	100,014,671	100,599,595	79,140,046	30,817,088
Other State	88,647,136	93,853,966	82,242,190	75,632,797	75,521,244
Other Local	3,887,516	4,908,386	4,545,896	3,676,125	3,718,681
TOTAL REVENUES	162,419,582	200,838,638	189,449,296	160,510,583	112,118,628
EXPENSES					
Certificated Salaries	55,547,356	72,879,806	59,740,108	58,660,488	46,114,284
Classified Salaries	27,688,032	47,404,125	45,052,873	42,604,780	32,798,907
Employee Benefits	57,348,541	73,738,819	81,556,575	77,261,896	68,052,818
Books and Supplies	30,863,693	28,290,588	36,510,596	24,368,517	13,121,502
Services and Operating	8,738,847	21,651,453	17,903,852	10,850,752	9,439,538
Capital Outlay	650,986	1,490,465	3,629,881	9,573,000	573,000
Other	6,139,024	6,834,064	6,161,021	4,889,056	4,322,480
TOTAL EXPENSES	186,976,479	252,289,320	250,554,906	228,208,489	174,422,529
OTHER FINANCING¹	40,249,016	50,892,681	51,508,128	64,163,594	57,755,123
INCREASE/(DECREASE)	15,692,119	(558,001)	(9,597,482)	(3,534,312)	(4,548,778)
BEGINNING BALANCE	26,964,387	42,656,505	42,098,504	32,501,022	28,966,711
ENDING BALANCE	42,656,505	42,098,504	32,501,022	28,966,711	24,417,932

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

SPECIAL REVENUE FUND

TOTAL

The Special Revenue Fund consists of seven independent sub-funds. Each has restricted revenues, is self-balancing according to GAAP and has the goal of being self-sustaining.

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Estimated	Adopted	Projected	Projected
REVENUES					
LCFF Base	2,814,958	2,213,424	2,799,762	2,951,478	3,058,693
LCFF Supplemental	0	0	0	0	0
Federal	20,304,438	35,879,299	29,893,411	29,042,463	29,584,244
Other State	12,809,822	15,228,747	18,935,658	18,613,207	18,994,768
Other Local	2,764,676	6,190,494	6,012,941	8,891,855	8,944,616
Transfers In	8,415,000	2,000,000	4,724,599	2,000,000	2,120,000
TOTAL REVENUES	47,108,894	61,511,964	62,366,371	61,499,003	62,702,321
EXPENSES					
Certificated Salaries	10,445,904	11,466,565	11,559,545	11,629,223	11,720,399
Classified Salaries	8,956,804	10,697,461	11,607,140	11,705,854	11,809,499
Employee Benefits	11,522,438	13,023,256	14,870,908	15,009,222	15,330,927
Books and Supplies	4,467,036	14,358,354	13,161,625	10,999,313	11,086,136
Services and Operating	2,467,688	3,040,313	2,768,180	2,430,367	2,355,050
Capital Outlay	1,298,312	1,367,243	2,250,000	2,250,000	2,250,000
Other Expenses	1,223,274	1,286,526	1,195,214	1,189,551	1,197,964
Transfers Out	5,112,082	5,773,872	6,522,310	6,775,599	7,186,535
TOTAL EXPENSES	45,493,538	61,013,590	63,934,922	61,989,129	62,936,510
INCREASE/(DECREASE)	1,615,355	498,374	(1,568,551)	(490,126)	(234,189)
BEGINNING BALANCE	12,815,343	14,430,698	14,929,072	13,360,521	12,870,396
ENDING BALANCE	14,430,698	14,929,072	13,360,521	12,870,396	12,636,207

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

SPECIAL REVENUE FUND

Associated Student Body

San Juan Unified School District has Associated Student Body (ASB) accounts at many of our sites. The district has fiduciary responsibility for ASBs, their budget and accounting records are included within district documents (budget and audit, etc.)

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	374,229				
Transfers In					
TOTAL REVENUES	374,229	0	0	0	0
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies	111,958				
Services and Operating	321,436				
Capital Outlay					
Other Expenses					
Transfers Out					
TOTAL EXPENSES	433,394	0	0	0	0
INCREASE/(DECREASE)	(59,164)	0	0	0	0
BEGINNING BALANCE	1,979,403	1,920,238	1,920,238	1,920,238	1,920,238
ENDING BALANCE	1,920,238	1,920,238	1,920,238	1,920,238	1,920,238

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

SPECIAL REVENUE FUND

CHARTER SCHOOLS

San Juan Unified School District charters a dependent schools; Choices.

The district has fiduciary responsibility for dependent charter schools, their budget and accounting records are included within district documents (budget and audit, etc.)

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base	2,814,958	2,213,424	2,799,762	2,951,478	3,058,693
LCFF Supplemental				0	0
Federal	23,738				
Other State	463,537	299,529	371,646	377,716	340,794
Other Local	12,572	5,252	5,252	5,252	5,252
Transfers In					
TOTAL REVENUES	3,314,805	2,518,205	3,176,660	3,334,446	3,404,739
EXPENSES					
Certificated Salaries	1,487,704	1,651,871	1,467,916	1,449,004	1,452,899
Classified Salaries	283,061	193,062	244,765	246,968	249,190
Employee Benefits	841,337	934,776	952,232	1,000,386	1,020,720
Books and Supplies	65,657	40,813	75,039	59,688	59,688
Services and Operating	225,220	486,908	302,037	302,037	307,037
Capital Outlay			0		
Other Expenses	9,064	0	0	0	0
Transfers Out	224,526	238,324	255,937	281,531	309,684
TOTAL EXPENSES	3,136,569	3,545,754	3,297,926	3,339,614	3,399,218
INCREASE/(DECREASE)	178,236	(1,027,549)	(121,266)	(5,168)	5,521
BEGINNING BALANCE	1,317,937	1,496,173	468,624	347,358	342,190
ENDING BALANCE	1,496,173	468,624	347,358	342,190	347,711

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

SPECIAL REVENUE FUND

SPECIAL EDUCATION PASS-THROUGH

As the Administrative Unit (AU) of a regional Special Education Local Plan Area (SELPA), the district uses this fund to account for Special Education revenue passed through to other participating districts.

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Estimated	Adopted	Projected	Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	4,789,482	5,434,089	6,158,571	6,386,266	6,769,049
Other Local					
Transfers In					
TOTAL REVENUES	4,789,482	5,434,089	6,158,571	6,386,266	6,769,049
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating					
Capital Outlay					
Other Expenses					
Transfers Out	4,789,482	5,434,089	6,158,571	6,386,266	6,769,049
TOTAL EXPENSES	4,789,482	5,434,089	6,158,571	6,386,266	6,769,049
INCREASE/(DECREASE)	0	0	0	0	0
BEGINNING BALANCE	0	0	0	0	0
ENDING BALANCE	0	0	0	0	0

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

SPECIAL REVENUE FUND

ADULT EDUCATION

The district serves nearly 4,000 students in adult education programs. This fund is used to account separately for the day-to-day operations of this program.

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	401,548	440,319	440,319	440,319	440,319
Other State	3,067,458	3,181,149	3,180,982	3,180,982	3,180,982
Other Local	64,834	156,000	156,000	156,000	156,000
Transfers In					
TOTAL REVENUES	3,533,840	3,777,468	3,777,301	3,777,301	3,777,301
EXPENSES					
Certificated Salaries	906,001	1,091,558	1,006,519	1,015,532	1,020,331
Classified Salaries	262,631	348,623	440,637	444,603	448,604
Employee Benefits	525,848	649,091	834,873	861,257	876,827
Books and Supplies	145,665	180,792	106,361	135,149	111,575
Services and Operating	988,935	1,338,745	1,227,969	1,159,818	1,159,022
Capital Outlay					
Other Expenses	59,284	69,183	55,595	55,595	55,595
Transfers Out	90,300	93,476	99,347	99,347	99,347
TOTAL EXPENSES	2,978,664	3,771,468	3,771,301	3,771,301	3,771,301
INCREASE/(DECREASE)	555,177	6,000	6,000	6,000	6,000
BEGINNING BALANCE	1,733,310	2,288,487	2,294,487	2,300,487	2,306,487
ENDING BALANCE	2,288,487	2,294,487	2,300,487	2,306,487	2,312,487

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

SPECIAL REVENUE FUND

CHILD DEVELOPMENT

The district serves over 3,000 students in three programs; infant toddler, preschool, and after school programs. This fund is used to account separately for federal, state, and local revenues.

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Estimated	Adopted	Projected	Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal	13,908,161	15,826,706	15,173,722	13,816,656	13,852,318
Other State	4,001,044	5,223,329	5,701,167	5,109,829	5,109,829
Other Local	2,079,549	4,723,770	4,374,955	7,253,869	7,306,630
Transfers In	2,915,000		2,724,599	0	120,000
TOTAL REVENUES	22,903,754	25,773,805	27,974,443	26,180,354	26,388,777
EXPENSES					
Certificated Salaries	8,052,199	8,723,136	9,085,110	9,164,687	9,247,169
Classified Salaries	4,002,392	4,764,683	5,172,900	5,213,705	5,258,922
Employee Benefits	7,177,559	8,099,270	9,371,242	9,368,426	9,577,457
Books and Supplies	922,607	5,036,018	3,969,097	1,536,620	1,396,509
Services and Operating	234,609	471,800	522,393	236,055	156,068
Capital Outlay					
Other Expenses	787,835	830,265	785,307	774,709	778,381
Transfers Out	0	0	0	0	0
TOTAL EXPENSES	21,177,201	27,925,172	28,906,049	26,294,202	26,414,506
INCREASE/(DECREASE)	1,726,553	(2,151,367)	(931,606)	(113,848)	(25,729)
BEGINNING BALANCE	2,558,674	4,285,227	2,133,860	1,202,254	1,088,406
ENDING BALANCE	4,285,227	2,133,860	1,202,254	1,088,406	1,062,677

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

SPECIAL REVENUE FUND

CAFETERIA

The district serves approximately 15,000 meals each school day. This fund is used to account separately for federal, state, and local resources to operate the child nutrition program. Principle revenues in this fund are federal and state child nutrition programs and local sales.

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal	5,970,990	19,612,274	14,279,370	14,785,488	15,291,607
Other State	487,212	1,090,651	3,523,292	3,558,414	3,594,114
Other Local	219,597	1,296,972	1,468,234	1,468,234	1,468,234
Transfers In	3,500,000	0	0		
TOTAL REVENUES	10,177,799	21,999,897	19,270,896	19,812,136	20,353,955
EXPENSES					
Certificated Salaries					
Classified Salaries	4,393,339	5,346,290	5,748,838	5,800,578	5,852,783
Employee Benefits	2,973,048	3,333,168	3,712,561	3,779,153	3,855,923
Books and Supplies	3,028,229	9,023,361	9,011,128	9,267,856	9,518,364
Services and Operating	602,111	656,638	715,781	732,457	732,923
Capital Outlay	0	119,808	0	0	
Other Expenses	367,092	387,078	354,312	359,247	363,988
Transfers Out	7,775	7,983	8,455	8,455	8,455
TOTAL EXPENSES	11,371,593	18,874,326	19,551,075	19,947,746	20,332,436
INCREASE/(DECREASE)	(1,193,794)	3,125,571	(280,179)	(135,610)	21,519
BEGINNING BALANCE	4,002,887	2,809,092	5,934,663	5,654,484	5,518,874
ENDING BALANCE	2,809,092	5,934,663	5,654,484	5,518,874	5,540,393

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

SPECIAL REVENUE FUND

DEFERRED MAINTENANCE

This fund is used to account separately for the district deferred maintenance program. Funds may be expended for purposes such as the repair and replacement of major facility systems; plumbing, heating, cooling, electrical, roofing, etc.

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Estimated	Adopted	Projected	Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	1,090				
Other Local	13,894	8,500	8,500	8,500	8,500
Transfers In	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL REVENUES	2,014,984	2,008,500	2,008,500	2,008,500	2,008,500
EXPENSES					
Certificated Salaries					
Classified Salaries	15,381	44,803	0	0	0
Employee Benefits	4,646	6,951	0	0	0
Books and Supplies	192,920	77,370	0	0	0
Services and Operating	95,377	86,222	0	0	0
Capital Outlay	1,298,312	1,247,435	2,250,000	2,250,000	2,250,000
Other Expenses					
Transfers Out					
TOTAL EXPENSES	1,606,636	1,462,781	2,250,000	2,250,000	2,250,000
INCREASE/(DECREASE)	408,348	545,719	(241,500)	(241,500)	(241,500)
BEGINNING BALANCE	1,223,133	1,631,481	2,177,200	1,935,700	1,694,200
ENDING BALANCE	1,631,481	2,177,200	1,935,700	1,694,200	1,452,700

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

CAPITAL PROJECTS FUND

TOTAL

The Capital Projects Fund includes four separate sub-funds, each accounting for the activities, expenditures, and financing of district capital improvement projects.

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Estimated	Adopted	Projected	Projected
REVENUES					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	0	0	0	0	0
Other State	3,863,993	7,627,948	4,579,086	4,579,086	4,579,086
Other Local	100,242,164	93,151,321	81,276,810	81,334,376	81,383,672
Transfers In	184,654,071	165,181,204	417,085	150,429,598	442,486
TOTAL REVENUES	288,760,228	265,960,473	86,272,981	236,343,060	86,405,244
EXPENSES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	1,241,526	1,718,709	1,030,962	1,240,606	1,251,772
Employee Benefits	614,813	619,610	614,778	742,811	751,931
Books and Supplies	205,465	1,988,806	545,465	230,000	230,000
Services and Operating	3,368,568	4,143,727	3,758,093	3,754,685	3,850,588
Capital Outlay	122,410,047	103,513,705	130,155,630	105,308,427	105,308,427
Other Expenses	95,001,438	88,234,983	88,234,983	88,234,983	88,234,983
Transfers Out	3,701,743	14,781,143	0	0	0
TOTAL EXPENSES	226,543,600	215,000,683	224,339,911	199,511,512	199,627,701
INCREASE/(DECREASE)	62,216,628	50,959,790	(138,066,930)	36,831,548	(113,222,457)
BEGINNING BALANCE	95,424,393	157,641,020	208,600,810	70,533,880	107,365,427
ENDING BALANCE	157,641,020	208,600,810	70,533,880	107,365,427	(5,857,030)

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

CAPITAL PROJECTS FUND

BUILDING

This fund is used to account separately for proceeds from the sale of bonds authorized by Measures S (1998), J (2002), and N (2012). It may not be used for any other purpose.

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Estimated	Adopted	Projected	Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	8,612	0	0	0	0
Other Local	3,541,505	2,175,079	2,282,996	2,340,562	2,389,858
Transfers In	184,654,071	165,181,204	417,085	150,429,598	442,486
TOTAL REVENUES	188,204,188	167,356,283	2,700,081	152,770,160	2,832,344
EXPENSES					
Certificated Salaries					
Classified Salaries	1,241,526	1,718,709	1,030,962	1,240,606	1,251,772
Employee Benefits	614,813	619,610	614,778	742,811	751,931
Books and Supplies	205,465	1,988,806	545,465	230,000	230,000
Services and Operating	3,333,938	3,988,016	3,683,093	3,679,685	3,700,588
Capital Outlay	122,410,047	103,513,705	130,155,630	105,308,427	105,308,427
Other Expenses	0	0	0	0	0
Transfers Out					
TOTAL EXPENSES	127,805,789	111,828,846	136,029,928	111,201,529	111,242,718
INCREASE/(DECREASE)	60,398,399	55,527,437	(133,329,847)	41,568,631	(108,410,374)
BEGINNING BALANCE	98,739,573	159,137,972	214,665,409	81,335,562	122,904,193
ENDING BALANCE	159,137,972	214,665,409	81,335,562	122,904,193	14,493,819

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

CAPITAL PROJECTS FUND

CAPITAL FACILITIES

Each year the district receives fees levied on developers or other agencies as a condition of approving a development within district boundaries. Funds must be spent on approved capital projects or for items specified in the agreements with developers.

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	3,662,629	3,267,500	3,015,000	3,015,000	3,015,000
Transfers In					
TOTAL REVENUES	3,662,629	3,267,500	3,015,000	3,015,000	3,015,000
EXPENSES					
Certificated Salaries					
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies		0	0	0	0
Services and Operating	34,631	155,711	75,000	75,000	150,000
Capital Outlay	0	0	0	0	0
Other Expenses	0	0	0	0	0
Transfers Out	0				
TOTAL EXPENSES	34,631	155,711	75,000	75,000	150,000
INCREASE/(DECREASE)	3,627,998	3,111,789	2,940,000	2,940,000	2,865,000
BEGINNING BALANCE	964,665	4,592,663	7,704,452	10,644,452	13,584,452
ENDING BALANCE	4,592,663	7,704,452	10,644,452	13,584,452	16,449,452

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

CAPITAL PROJECTS FUND

SPECIAL RESERVE - County School Facilities

The County Schools Facilities fund represents funds transferred from the State to the County for modernization projects under the School Facilities Program.

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Estimated	Adopted	Projected	Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	3,141,743	3,048,862	0		
Other Local	1,871	11,729,928	0		
Transfers In					
TOTAL REVENUES	3,143,614	14,778,790	0	0	0
EXPENSES					
Certificated Salaries					
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	0	0	0	0
Services and Operating	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other Expenses					
Transfers Out	3,141,743	14,781,143			
TOTAL EXPENSES	3,141,743	14,781,143	0	0	0
INCREASE/(DECREASE)	1,871	(2,353)	0	0	0
BEGINNING BALANCE	482	2,353	(0)	(0)	(0)
ENDING BALANCE	2,353	(0)	(0)	(0)	(0)

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

CAPITAL PROJECTS FUND

BOND INTEREST AND REDEMPTION

This fund is used to account for the repayment of bonds issued by the district. The principle and interest on the bonds is paid by the county treasurer, from taxes levied by the county auditor-controller. The county auditor maintains control of this fund.

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Estimated	Adopted	Projected	Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	713,638	4,579,086	4,579,086	4,579,086	4,579,086
Other Local	93,036,159	75,978,814	75,978,814	75,978,814	75,978,814
Transfers In					
TOTAL REVENUES	93,749,797	80,557,900	80,557,900	80,557,900	80,557,900
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating					
Capital Outlay					
Other Expenses	95,001,438	88,234,983	88,234,983	88,234,983	88,234,983
Transfers Out	560,000	0	0	0	0
TOTAL EXPENSES	95,561,438	88,234,983	88,234,983	88,234,983	88,234,983
INCREASE/(DECREASE)	(1,811,641)	(7,677,083)	(7,677,083)	(7,677,083)	(7,677,083)
BEGINNING BALANCE	94,951,337	101,101,444	93,424,361	85,747,278	78,070,195
ENDING BALANCE	93,139,696	93,424,361	85,747,278	78,070,195	70,393,112

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

SELF INSURANCE FUND

TOTAL

This fund is used to separately account for the district self insured workers' compensation and vision insurance plans. Amounts contributed to this fund, from other funds, are lawfully restricted for insurance purposes.

	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	2023-24 Projected	2024-25 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	0	0	0	0	0
Other Local	20,633,519	22,868,645	22,671,261	22,731,905	22,795,441
Transfers In	13,000,000	2,000,000	1,626,668		
TOTAL REVENUES	33,633,519	24,868,645	24,297,929	22,731,905	22,795,441
EXPENSES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	369,494	394,931	412,339	412,711	449,855
Employee Benefits	208,046	241,939	270,491	277,767	285,363
Books and Supplies	3,104	24,021	24,041	24,739	25,420
Services and Operating	21,597,379	24,533,252	25,313,789	25,849,487	26,438,157
Capital Outlay				0	
Other Expenses					
Transfers Out	100,000	0			
TOTAL EXPENSES	22,278,023	25,194,143	26,020,660	26,564,704	27,198,795
OTHER FINANCING¹	0	0			0
INCREASE/(DECREASE)	11,355,496	(325,498)	(1,722,731)	(3,832,799)	(4,403,354)
BEGINNING BALANCE	36,651,676	48,007,172	47,681,674	45,958,943	42,126,144
ENDING BALANCE	48,007,172	47,681,674	45,958,943	42,126,144	37,722,790

¹Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

G = General Ledger Data; S =
Supplemental Data

Form	Description	Page	Data Supplied For:	
			2021-22 Estimated	Actuals 2022-23 Budget
01	General Fund/County School Service Fund	45	GS	GS
08	Student Activity Special Revenue Fund	59	G	G
09	Charter Schools Special Revenue Fund	67	G	G
10	Special Education Pass-Through Fund	74	G	G
11	Adult Education Fund	79	G	G
12	Child Development Fund	85	G	G
13	Cafeteria Special Revenue Fund	91	G	G
14	Deferred Maintenance Fund	97	G	G
15	Pupil Transportation Equipment Fund			
17	Special Reserve Fund for Other Than Capital Outlay Projects			
18	School Bus Emissions Reduction Fund			
19	Foundation Special Revenue Fund			
20	Special Reserve Fund for Postemployment Benefits			
21	Building Fund	103	G	G
25	Capital Facilities Fund	109	G	G
30	State School Building Lease-Purchase Fund			
35	County School Facilities Fund	115	G	G
40	Special Reserve Fund for Capital Outlay Projects	121	G	
49	Capital Project Fund for Blended Component Units			
51	Bond Interest and Redemption Fund	127	G	G
52	Debt Service Fund for Blended Component Units			
53	Tax Override Fund			
56	Debt Service Fund			
57	Foundation Permanent Fund			
61	Cafeteria Enterprise Fund			
62	Charter Schools Enterprise Fund			
63	Other Enterprise Fund			
66	Warehouse Revolving Fund			
67	Self-Insurance Fund	132	G	G
71	Retiree Benefit Fund			
73	Foundation Private-Purpose Trust Fund			
76	Warrant/Pass-Through Fund			
95	Student Body Fund			
A	Average Daily Attendance	138	S	S
ASSET	Schedule of Capital Assets			
CASH	Cashflow Worksheet	144		

		Page		
CB	Budget Certification	146		S
CC	Workers' Compensation Certification	151		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	152	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget	154		GS
CHG	Change Order Form			
DEBT	Schedule of Long-Term Liabilities			
ESMOE	Every Student Succeeds Act Maintenance of Effort	156	GS	
ICR	Indirect Cost Rate Worksheet	158	GS	
L	Lottery Report	163	GS	
MYP	Multiyear Projections - General Fund	165		GS
SEA	Special Education Revenue Allocations			
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)			S
SIAA	Summary of Interfund Activities - Actuals		G	
SIAB	Summary of Interfund Activities - Budget			G
01CS	Criteria and Standards Review	174	GS	GS

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. REVENUES									
1) LCFF Sources		8010-8099	383,397,386.00	2,061,615.00	385,459,001.00	407,928,509.00	2,061,615.00	409,990,124.00	6.4%
2) Federal Revenue		8100-8299	0.00	100,014,671.00	100,014,671.00	0.00	100,599,595.00	100,599,595.00	0.6%
3) Other State Revenue		8300-8599	7,233,019.00	93,853,966.00	101,086,985.00	9,531,194.00	82,242,190.00	91,773,384.00	-9.2%
4) Other Local Revenue		8600-8799	1,875,290.00	4,908,386.00	6,783,676.00	1,473,821.00	4,545,896.00	6,019,717.00	-11.3%
5) TOTAL, REVENUES			392,505,695.00	200,838,638.00	593,344,333.00	418,933,524.00	189,449,296.00	608,382,820.00	2.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	163,640,384.00	72,879,806.00	236,520,190.00	164,563,587.00	59,740,108.00	224,303,695.00	-5.2%
2) Classified Salaries		2000-2999	40,680,524.00	47,404,125.00	88,084,649.00	44,865,834.00	45,052,873.00	89,918,707.00	2.1%
3) Employee Benefits		3000-3999	90,535,157.00	73,738,819.00	164,273,976.00	101,601,116.00	81,556,575.00	183,157,691.00	11.5%
4) Books and Supplies		4000-4999	9,540,588.00	28,290,588.00	37,831,176.00	7,059,578.00	36,510,596.00	43,570,174.00	15.2%
5) Services and Other Operating Expenditures		5000-5999	22,154,147.00	21,651,453.00	43,805,600.00	25,535,922.00	17,903,852.00	43,439,774.00	-0.8%
6) Capital Outlay		6000-6999	1,023,320.00	1,490,465.00	2,513,785.00	3,005,619.00	3,629,881.00	6,635,500.00	164.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,058,651.00	108,406.00	1,167,057.00	1,058,178.00	107,404.00	1,165,582.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,012,184.00)	6,725,658.00	(1,286,526.00)	(7,248,831.00)	6,053,617.00	(1,195,214.00)	-7.1%
9) TOTAL, EXPENDITURES			320,620,587.00	252,289,320.00	572,909,907.00	340,441,003.00	250,554,906.00	590,995,909.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			71,885,108.00	(51,450,682.00)	20,434,426.00	78,492,521.00	(61,105,610.00)	17,386,911.00	-14.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
b) Transfers Out		7600-7629	2,048,655.00	2,003,973.00	4,052,628.00	1,676,777.00	4,728,836.00	6,405,613.00	58.1%
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	(52,896,654.00)	52,896,654.00	0.00	(56,236,964.00)	56,236,964.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(54,944,309.00)	50,892,681.00	(4,051,628.00)	(57,912,741.00)	51,508,128.00	(6,404,613.00)	58.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,940,799.00	(558,001.00)	16,382,798.00	20,579,780.00	(9,597,482.00)	10,982,298.00	-33.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	70,035,581.23	42,656,504.90	112,692,086.13	86,976,380.23	42,098,503.90	129,074,884.13	14.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,035,581.23	42,656,504.90	112,692,086.13	86,976,380.23	42,098,503.90	129,074,884.13	14.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,035,581.23	42,656,504.90	112,692,086.13	86,976,380.23	42,098,503.90	129,074,884.13	14.5%
2) Ending Balance, June 30 (E + F1e)			86,976,380.23	42,098,503.90	129,074,884.13	107,556,160.23	32,501,021.90	140,057,182.13	8.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores		9712	37,146.33	0.00	37,146.33	37,146.33	0.00	37,146.33	0.0%
Prepaid Items		9713	273,630.24	10,671.94	284,302.18	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	42,087,831.96	42,087,831.96	0.00	32,501,021.90	32,501,021.90	-22.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	28,958,784.00	0.00	28,958,784.00	28,958,784.00	0.00	28,958,784.00	0.0%
Bus Replacement Plan	0000	9760	10,000,000.00		10,000,000.00			0.00	
Technology Device Refresh and Enhancements	0000	9760	10,000,000.00		10,000,000.00			0.00	
Carryover of unspent 2021-22 supplemental grants	0000	9760	3,958,784.00		3,958,784.00			0.00	
Textbook Adoptions	0000	9760	5,000,000.00		5,000,000.00			0.00	
Bus Replacement Plan	0000	9760			0.00	10,000,000.00		10,000,000.00	
Technology Device Refresh and Enhancements	0000	9760			0.00	10,000,000.00		10,000,000.00	
Carryover of unspent 2021-22 supplemental grants	0000	9760			0.00	3,958,784.00		3,958,784.00	
Textbook Adoptions	0000	9760			0.00	5,000,000.00		5,000,000.00	
d) Assigned									
Other Assignments		9780	2,600,000.00	0.00	2,600,000.00	1,500,000.00	0.00	1,500,000.00	-42.3%
Textbook Adoption Related Technology	0000	9780	1,100,000.00		1,100,000.00			0.00	
ERP Implementation	0000	9780	1,500,000.00		1,500,000.00			0.00	
ERP Implementation	0000	9780			0.00	1,500,000.00		1,500,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,539,251.00	0.00	11,539,251.00	11,948,030.00	0.00	11,948,030.00	3.5%
Unassigned/Unappropriated Amount		9790	43,362,568.66	0.00	43,362,568.66	64,907,199.90	0.00	64,907,199.90	49.7%

G. ASSETS

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)	
1) Cash									
a) in County Treasury		9110	139,245,773.77	(32,635,785.37)	106,609,988.40				
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	204,926.69	0.00	204,926.69				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	81.00	81.00				
2) Investments		9150	12,533,780.03	0.00	12,533,780.03				
3) Accounts Receivable		9200	502,732.28	610,875.41	1,113,607.69				
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	37,146.33	0.00	37,146.33				
7) Prepaid Expenditures		9330	273,630.24	10,671.94	284,302.18				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			152,797,989.34	(32,014,157.02)	120,783,832.32				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	31,299,332.68	(8,045.44)	31,291,287.24				
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	4,209,163.96	4,209,163.96				
6) TOTAL, LIABILITIES			31,299,332.68	4,201,118.52	35,500,451.20				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			121,498,656.66	(36,215,275.54)	85,283,381.12				
LCFF SOURCES									
Principal Apportionment									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
State Aid - Current Year		8011	187,002,145.00	0.00	187,002,145.00	215,749,832.00	0.00	215,749,832.00	15.4%
Education Protection Account State Aid - Current Year		8012	97,769,603.00	0.00	97,769,603.00	94,531,648.00	0.00	94,531,648.00	-3.3%
State Aid - Prior Years		8019	161,995.00	0.00	161,995.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	834,837.00	0.00	834,837.00	834,837.00	0.00	834,837.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	101,373,645.00	0.00	101,373,645.00	101,373,645.00	0.00	101,373,645.00	0.0%
Unsecured Roll Taxes		8042	3,471,494.00	0.00	3,471,494.00	3,471,494.00	0.00	3,471,494.00	0.0%
Prior Years' Taxes		8043	1,023,172.00	0.00	1,023,172.00	1,023,172.00	0.00	1,023,172.00	0.0%
Supplemental Taxes		8044	3,777,165.00	0.00	3,777,165.00	3,777,165.00	0.00	3,777,165.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	15,824,771.00	0.00	15,824,771.00	15,824,771.00	0.00	15,824,771.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	230,259.00	0.00	230,259.00	230,259.00	0.00	230,259.00	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	28,436.00	0.00	28,436.00	28,436.00	0.00	28,436.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(14,218.00)	0.00	(14,218.00)	(14,218.00)	0.00	(14,218.00)	0.0%
Subtotal, LCFF Sources			411,483,304.00	0.00	411,483,304.00	436,831,041.00	0.00	436,831,041.00	6.2%
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	(28,085,918.00)	0.00	(28,085,918.00)	(28,902,532.00)	0.00	(28,902,532.00)	2.9%
Property Taxes Transfers		8097	0.00	2,061,615.00	2,061,615.00	0.00	2,061,615.00	2,061,615.00	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			383,397,386.00	2,061,615.00	385,459,001.00	407,928,509.00	2,061,615.00	409,990,124.00	6.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	10,730,584.00	10,730,584.00	0.00	11,344,579.00	11,344,579.00	5.7%
Special Education Discretionary Grants		8182	0.00	1,463,983.00	1,463,983.00	0.00	3,368,445.00	3,368,445.00	130.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	27,500.00	27,500.00	0.00	27,500.00	27,500.00	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		21,443,789.00	21,443,789.00		17,750,269.00	17,750,269.00	-17.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,959,750.00	1,959,750.00		1,753,808.00	1,753,808.00	-10.5%
Title III, Part A, Immigrant Student Program	4201	8290		206,119.00	206,119.00		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		839,446.00	839,446.00		770,211.00	770,211.00	-8.2%
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		3,465,270.00	3,465,270.00		2,299,591.00	2,299,591.00	-33.6%
Career and Technical Education	3500-3599	8290		380,585.00	380,585.00		476,673.00	476,673.00	25.2%
All Other Federal Revenue	All Other	8290	0.00	59,497,645.00	59,497,645.00	0.00	62,808,519.00	62,808,519.00	5.6%
TOTAL, FEDERAL REVENUE			0.00	100,014,671.00	100,014,671.00	0.00	100,599,595.00	100,599,595.00	0.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		31,645,008.00	31,645,008.00		35,729,994.00	35,729,994.00	12.9%
Prior Years	6500	8319		(293,264.00)	(293,264.00)		0.00	0.00	-100.0%
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	101,252.00	101,252.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,449,278.00	0.00	1,449,278.00	1,625,293.00	0.00	1,625,293.00	12.1%
Lottery - Unrestricted and Instructional Materials		8560	5,783,741.00	2,229,124.00	8,012,865.00	5,705,901.00	2,275,359.00	7,981,260.00	-0.4%
Tax Relief Subventions									
Restricted Levies - Other									

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		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		5,179,976.00	5,179,976.00		4,549,209.00	4,549,209.00	-12.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		348,799.00	348,799.00		372,201.00	372,201.00	6.7%
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		1,259,571.00	1,259,571.00		1,580,219.00	1,580,219.00	25.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Implementation All Other State Revenue	7405 All Other	8590 8590	0.00	53,383,500.00	53,383,500.00	2,200,000.00	37,735,208.00	39,935,208.00	-25.2%
TOTAL, OTHER STATE REVENUE			7,233,019.00	93,853,966.00	101,086,985.00	9,531,194.00	82,242,190.00	91,773,384.00	-9.2%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Interest		8660	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	37,938.00	117,884.00	155,822.00	37,938.00	117,884.00	155,822.00	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	20,000.00	829,750.00	849,750.00	20,000.00	913,349.00	933,349.00	9.8%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	11,500.00	0.00	11,500.00	11,500.00	0.00	11,500.00	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	1,305,852.00	3,551,603.00	4,857,455.00	904,383.00	3,182,633.00	4,087,016.00	-15.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		409,149.00	409,149.00		332,030.00	332,030.00	-18.8%
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			1,875,290.00	4,908,386.00	6,783,676.00	1,473,821.00	4,545,896.00	6,019,717.00	-11.3%
TOTAL, REVENUES			392,505,695.00	200,838,638.00	593,344,333.00	418,933,524.00	189,449,296.00	608,382,820.00	2.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	134,311,204.00	47,420,759.00	181,731,963.00	134,311,760.00	42,115,178.00	176,426,938.00	-2.9%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Certificated Pupil Support Salaries		1200	8,589,056.00	6,904,676.00	15,493,732.00	9,097,573.00	7,328,131.00	16,425,704.00	6.0%
Certificated Supervisors' and Administrators' Salaries		1300	16,860,245.00	4,019,878.00	20,880,123.00	17,336,522.00	3,986,812.00	21,323,334.00	2.1%
Other Certificated Salaries		1900	3,879,879.00	14,534,493.00	18,414,372.00	3,817,732.00	6,309,987.00	10,127,719.00	-45.0%
TOTAL, CERTIFICATED SALARIES			163,640,384.00	72,879,806.00	236,520,190.00	164,563,587.00	59,740,108.00	224,303,695.00	-5.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,122,089.00	18,064,279.00	19,186,368.00	1,895,747.00	21,538,912.00	23,434,659.00	22.1%
Classified Support Salaries		2200	17,500,717.00	11,259,049.00	28,759,766.00	19,620,938.00	12,639,342.00	32,260,280.00	12.2%
Classified Supervisors' and Administrators' Salaries		2300	5,140,023.00	3,903,155.00	9,043,178.00	5,413,245.00	3,833,848.00	9,247,093.00	2.3%
Clerical, Technical and Office Salaries		2400	15,644,440.00	2,594,300.00	18,238,740.00	16,591,774.00	2,034,792.00	18,626,566.00	2.1%
Other Classified Salaries		2900	1,273,255.00	11,583,342.00	12,856,597.00	1,344,130.00	5,005,979.00	6,350,109.00	-50.6%
TOTAL, CLASSIFIED SALARIES			40,680,524.00	47,404,125.00	88,084,649.00	44,865,834.00	45,052,873.00	89,918,707.00	2.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	27,217,046.00	31,719,643.00	58,936,689.00	30,820,513.00	31,950,446.00	62,770,959.00	6.5%
PERS		3201-3202	9,130,500.00	8,989,922.00	18,120,422.00	11,574,903.00	12,063,643.00	23,638,546.00	30.5%
OASDI/Medicare/Alternative		3301-3302	5,575,991.00	4,897,356.00	10,473,347.00	5,918,614.00	4,496,775.00	10,415,389.00	-0.6%
Health and Welfare Benefits		3401-3402	36,751,540.00	20,219,648.00	56,971,188.00	42,343,398.00	27,020,644.00	69,364,042.00	21.8%
Unemployment Insurance		3501-3502	1,020,594.00	643,673.00	1,664,267.00	1,048,028.00	523,215.00	1,571,243.00	-5.6%
Workers' Compensation		3601-3602	3,974,380.00	2,398,956.00	6,373,336.00	3,412,771.00	1,709,655.00	5,122,426.00	-19.6%
OPEB, Allocated		3701-3702	4,039,269.00	2,904,398.00	6,943,667.00	4,191,940.00	2,594,677.00	6,786,617.00	-2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,825,837.00	1,965,223.00	4,791,060.00	2,290,949.00	1,197,520.00	3,488,469.00	-27.2%
TOTAL, EMPLOYEE BENEFITS			90,535,157.00	73,738,819.00	164,273,976.00	101,601,116.00	81,556,575.00	183,157,691.00	11.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	3,659,774.00	3,659,774.00	0.00	6,573,086.00	6,573,086.00	79.6%
Books and Other Reference Materials		4200	464,552.00	1,169,296.00	1,633,848.00	406,653.00	651,941.00	1,058,594.00	-35.2%
Materials and Supplies		4300	7,952,039.00	19,268,399.00	27,220,438.00	6,169,445.00	27,067,322.00	33,236,767.00	22.1%
Noncapitalized Equipment		4400	1,113,997.00	4,174,429.00	5,288,426.00	473,480.00	2,218,247.00	2,691,727.00	-49.1%
Food		4700	10,000.00	18,690.00	28,690.00	10,000.00	0.00	10,000.00	-65.1%
TOTAL, BOOKS AND SUPPLIES			9,540,588.00	28,290,588.00	37,831,176.00	7,059,578.00	36,510,596.00	43,570,174.00	15.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	366,595.00	10,453,248.00	10,819,843.00	307,720.00	11,148,196.00	11,455,916.00	5.9%
Travel and Conferences		5200	497,692.00	475,578.00	973,270.00	730,939.00	487,754.00	1,218,693.00	25.2%
Dues and Memberships		5300	174,141.00	53,055.00	227,196.00	158,736.00	44,257.00	202,993.00	-10.7%

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)	
Insurance		5400 - 5450	3,443,621.00	0.00	3,443,621.00	3,626,081.00	0.00	3,626,081.00	5.3%
Operations and Housekeeping Services		5500	8,102,416.00	0.00	8,102,416.00	8,765,366.00	0.00	8,765,366.00	8.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	710,980.00	558,164.00	1,269,144.00	914,858.00	419,483.00	1,334,341.00	5.1%
Transfers of Direct Costs		5710	(999,537.00)	999,537.00	0.00	(681,012.00)	681,012.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,856,059.00)	(5,516,128.00)	(7,372,187.00)	(1,920,810.00)	(6,082,574.00)	(8,003,384.00)	8.6%
Professional/Consulting Services and Operating Expenditures		5800	10,459,738.00	13,460,698.00	23,920,436.00	12,220,987.00	11,029,022.00	23,250,009.00	-2.8%
Communications		5900	1,254,560.00	1,167,301.00	2,421,861.00	1,413,057.00	176,702.00	1,589,759.00	-34.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,154,147.00	21,651,453.00	43,805,600.00	25,535,922.00	17,903,852.00	43,439,774.00	-0.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	1,000,000.00	1,000,000.00	New
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	811,383.00	1,490,465.00	2,301,848.00	2,893,486.00	2,556,881.00	5,450,367.00	136.8%
Equipment Replacement		6500	211,937.00	0.00	211,937.00	112,133.00	73,000.00	185,133.00	-12.6%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,023,320.00	1,490,465.00	2,513,785.00	3,005,619.00	3,629,881.00	6,635,500.00	164.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	107,406.00	107,406.00	0.00	107,404.00	107,404.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	1,000.00	1,000.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	758,185.00	0.00	758,185.00	758,185.00	0.00	758,185.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									

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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	17,972.00	0.00	17,972.00	9,849.00	0.00	9,849.00	-45.2%
Other Debt Service - Principal		7439	282,494.00	0.00	282,494.00	290,144.00	0.00	290,144.00	2.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,058,651.00	108,406.00	1,167,057.00	1,058,178.00	107,404.00	1,165,582.00	-0.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,725,658.00)	6,725,658.00	0.00	(6,053,617.00)	6,053,617.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,286,526.00)	0.00	(1,286,526.00)	(1,195,214.00)	0.00	(1,195,214.00)	-7.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,012,184.00)	6,725,658.00	(1,286,526.00)	(7,248,831.00)	6,053,617.00	(1,195,214.00)	-7.1%
TOTAL, EXPENDITURES			320,620,587.00	252,289,320.00	572,909,907.00	340,441,003.00	250,554,906.00	590,995,909.00	3.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	2,724,599.00	2,724,599.00	New
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	2,048,655.00	2,003,973.00	4,052,628.00	1,676,777.00	2,004,237.00	3,681,014.00	-9.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,048,655.00	2,003,973.00	4,052,628.00	1,676,777.00	4,728,836.00	6,405,613.00	58.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(52,903,997.00)	52,903,997.00	0.00	(56,236,964.00)	56,236,964.00	0.00	0.0%
Contributions from Restricted Revenues		8990	7,343.00	(7,343.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(52,896,654.00)	52,896,654.00	0.00	(56,236,964.00)	56,236,964.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)			(54,944,309.00)	50,892,681.00	(4,051,628.00)	(57,912,741.00)	51,508,128.00	(6,404,613.00)	58.1%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	383,397,386.00	2,061,615.00	385,459,001.00	407,928,509.00	2,061,615.00	409,990,124.00	6.4%
2) Federal Revenue		8100-8299	0.00	100,014,671.00	100,014,671.00	0.00	100,599,595.00	100,599,595.00	0.6%
3) Other State Revenue		8300-8599	7,233,019.00	93,853,966.00	101,086,985.00	9,531,194.00	82,242,190.00	91,773,384.00	-9.2%
4) Other Local Revenue		8600-8799	1,875,290.00	4,908,386.00	6,783,676.00	1,473,821.00	4,545,896.00	6,019,717.00	-11.3%
5) TOTAL, REVENUES			392,505,695.00	200,838,638.00	593,344,333.00	418,933,524.00	189,449,296.00	608,382,820.00	2.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		194,976,534.00	149,941,623.00	344,918,157.00	201,083,547.00	150,258,765.00	351,342,312.00	1.9%
2) Instruction - Related Services	2000-2999		52,404,951.00	38,958,702.00	91,363,653.00	54,080,411.00	46,517,686.00	100,598,097.00	10.1%
3) Pupil Services	3000-3999		23,779,587.00	22,656,261.00	46,435,848.00	29,969,184.00	24,698,762.00	54,667,946.00	17.7%
4) Ancillary Services	4000-4999		2,415,055.00	297,524.00	2,712,579.00	2,316,988.00	94,903.00	2,411,891.00	-11.1%
5) Community Services	5000-5999		0.00	35,179.00	35,179.00	0.00	478.00	478.00	-98.6%
6) Enterprise	6000-6999		0.00	15,216.00	15,216.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		17,231,587.00	25,644,660.00	42,876,247.00	21,075,324.00	13,185,196.00	34,260,520.00	-20.1%
8) Plant Services	8000-8999		28,754,222.00	14,631,749.00	43,385,971.00	30,857,371.00	15,691,712.00	46,549,083.00	7.3%
9) Other Outgo	9000-9999	Except 7600-7699	1,058,651.00	108,406.00	1,167,057.00	1,058,178.00	107,404.00	1,165,582.00	-0.1%
10) TOTAL, EXPENDITURES			320,620,587.00	252,289,320.00	572,909,907.00	340,441,003.00	250,554,906.00	590,995,909.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			71,885,108.00	(51,450,682.00)	20,434,426.00	78,492,521.00	(61,105,610.00)	17,386,911.00	-14.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
b) Transfers Out		7600-7629	2,048,655.00	2,003,973.00	4,052,628.00	1,676,777.00	4,728,836.00	6,405,613.00	58.1%
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	(52,896,654.00)	52,896,654.00	0.00	(56,236,964.00)	56,236,964.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(54,944,309.00)	50,892,681.00	(4,051,628.00)	(57,912,741.00)	51,508,128.00	(6,404,613.00)	58.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,940,799.00	(558,001.00)	16,382,798.00	20,579,780.00	(9,597,482.00)	10,982,298.00	-33.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	70,035,581.23	42,656,504.90	112,692,086.13	86,976,380.23	42,098,503.90	129,074,884.13	14.5%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,035,581.23	42,656,504.90	112,692,086.13	86,976,380.23	42,098,503.90	129,074,884.13	14.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,035,581.23	42,656,504.90	112,692,086.13	86,976,380.23	42,098,503.90	129,074,884.13	14.5%
2) Ending Balance, June 30 (E + F1e)			86,976,380.23	42,098,503.90	129,074,884.13	107,556,160.23	32,501,021.90	140,057,182.13	8.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores		9712	37,146.33	0.00	37,146.33	37,146.33	0.00	37,146.33	0.0%
Prepaid Items		9713	273,630.24	10,671.94	284,302.18	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	42,087,831.96	42,087,831.96	0.00	32,501,021.90	32,501,021.90	-22.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	28,958,784.00	0.00	28,958,784.00	28,958,784.00	0.00	28,958,784.00	0.0%
Bus Replacement Plan	0000	9760	10,000,000.00		10,000,000.00			0.00	
Technology Device Refresh and Enhancements	0000	9760	10,000,000.00		10,000,000.00			0.00	
Carryover of unspent 2021-22 supplemental grants	0000	9760	3,958,784.00		3,958,784.00			0.00	
Textbook Adoptions	0000	9760	5,000,000.00		5,000,000.00			0.00	
Bus Replacement Plan	0000	9760			0.00	10,000,000.00		10,000,000.00	
Technology Device Refresh and Enhancements	0000	9760			0.00	10,000,000.00		10,000,000.00	
Carryover of unspent 2021-22 supplemental grants	0000	9760			0.00	3,958,784.00		3,958,784.00	
Textbook Adoptions	0000	9760			0.00	5,000,000.00		5,000,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,600,000.00	0.00	2,600,000.00	1,500,000.00	0.00	1,500,000.00	-42.3%
Textbook Adoption Related Technology	0000	9780	1,100,000.00		1,100,000.00			0.00	
ERP Implementation	0000	9780	1,500,000.00		1,500,000.00			0.00	
ERP Implementation	0000	9780			0.00	1,500,000.00		1,500,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,539,251.00	0.00	11,539,251.00	11,948,030.00	0.00	11,948,030.00	3.5%
Unassigned/Unappropriated Amount		9790	43,362,568.66	0.00	43,362,568.66	64,907,199.90	0.00	64,907,199.90	49.7%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	7,135,691.00	7,135,691.00
6266	Educator Effectiveness, FY 2021-22	9,075,484.00	7,288,984.00
6300	Lottery: Instructional Materials	122,740.00	122,740.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	372,619.00	192,517.00
6537	Special Ed: Learning Recovery Support	1,995,511.00	1,294,879.00
6547	Special Education Early Intervention Preschool Grant	1,080,228.00	1,080,228.00
7085	Learning Communities for School Success Program	110,812.00	0.00
7311	Classified School Employee Professional Development Block Grant	196,232.00	196,232.00
7412	A-G Access/Success Grant	1,114,337.00	1,373,537.00
7413	A-G Learning Loss Mitigation Grant	417,761.00	557,015.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	6,007,636.00	5,457,104.00
9010	Other Restricted Local	14,458,780.96	7,802,094.90
Total, Restricted Balance		42,087,831.96	32,501,021.90

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,920,238.36	1,920,238.36	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,920,238.36	1,920,238.36	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,920,238.36	1,920,238.36	0.0%
2) Ending Balance, June 30 (E + F1e)			1,920,238.36	1,920,238.36	0.0%
Components of Ending Fund Balance					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,920,238.36	1,920,238.36	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(1,979,402.73)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,920,238.36		
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			(59,164.37)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			(59,164.37)		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,920,238.36	1,920,238.36	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,920,238.36	1,920,238.36	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,920,238.36	1,920,238.36	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Ending Balance, June 30 (E + F1e)			1,920,238.36	1,920,238.36	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	1,920,238.36	1,920,238.36	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
8210	Student Activity Funds	1,920,238.36	1,920,238.36
Total, Restricted Balance		1,920,238.36	1,920,238.36

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,213,424.00	2,799,762.00	26.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	299,529.00	371,646.00	24.1%
4) Other Local Revenue		8600-8799	5,252.00	5,252.00	0.0%
5) TOTAL, REVENUES			2,518,205.00	3,176,660.00	26.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,651,871.00	1,467,916.00	-11.1%
2) Classified Salaries		2000-2999	193,062.00	244,765.00	26.8%
3) Employee Benefits		3000-3999	934,776.00	952,232.00	1.9%
4) Books and Supplies		4000-4999	40,813.00	75,039.00	83.9%
5) Services and Other Operating Expenditures		5000-5999	486,908.00	302,037.00	-38.0%
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			3,307,430.00	3,041,989.00	-8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(789,225.00)	134,671.00	-117.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	238,324.00	255,937.00	7.4%
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			(238,324.00)	(255,937.00)	7.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,027,549.00)	(121,266.00)	-88.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,496,172.76	468,623.76	-68.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,496,172.76	468,623.76	-68.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,496,172.76	468,623.76	-68.7%
2) Ending Balance, June 30 (E + F1e)					
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	265,109.58	143,846.58	-45.7%
LCFF Revenue	0000	9780	225,343.14		
Reserve for Economic Uncertainties	0000	9780	39,766.44		
LCFF Revenue	0000	9780		122,269.59	
Reserve for Economic Uncertainties	0000	9780		21,576.99	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,039,931.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	5,633.10		
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			1,045,564.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	365,578.00		
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			365,578.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			679,986.10		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,009,730.00	1,411,343.00	39.8%
Education Protection Account State Aid - Current Year		8012	623,455.00	729,866.00	17.1%
State Aid - Prior Years		8019	31,773.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	548,466.00	658,553.00	20.1%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,213,424.00	2,799,762.00	26.5%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	134,647.00	153,961.00	14.3%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	11,402.00	14,223.00	24.7%
Lottery - Unrestricted and Instructional Materials		8560	48,252.00	55,186.00	14.4%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	105,228.00	148,276.00	40.9%
TOTAL, OTHER STATE REVENUE			299,529.00	371,646.00	24.1%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,252.00	5,252.00	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	0.00	0.00	0.0%
Transportation Fees From					
Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,252.00	5,252.00	0.0%
TOTAL, REVENUES			2,518,205.00	3,176,660.00	26.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,245,461.00	1,091,257.00	-12.4%
Certificated Pupil Support Salaries		1200	67,335.00	106,080.00	57.5%
Certificated Supervisors' and Administrators' Salaries		1300	279,927.00	270,579.00	-3.3%
Other Certificated Salaries		1900	59,148.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,651,871.00	1,467,916.00	-11.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	23,994.00	92,937.00	287.3%
Classified Support Salaries		2200	54,470.00	50,012.00	-8.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	114,598.00	101,816.00	-11.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			193,062.00	244,765.00	26.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	426,107.00	428,647.00	0.6%
PERS		3201-3202	91,750.00	63,884.00	-30.4%
OASDI/Medicare/Alternative		3301-3302	52,413.00	41,461.00	-20.9%
Health and Welfare Benefits		3401-3402	277,729.00	358,659.00	29.1%
Unemployment Insurance		3501-3502	9,194.00	8,564.00	-6.9%
Workers' Compensation		3601-3602	36,903.00	27,951.00	-24.3%
OPEB, Allocated		3701-3702	4,947.00	4,593.00	-7.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,733.00	18,473.00	-48.3%
TOTAL, EMPLOYEE BENEFITS			934,776.00	952,232.00	1.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	15,254.00	New
Books and Other Reference Materials		4200	2,670.00	2,670.00	0.0%
Materials and Supplies		4300	35,019.00	55,713.00	59.1%
Noncapitalized Equipment		4400	3,124.00	1,402.00	-55.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			40,813.00	75,039.00	83.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,622.00	2,511.00	-30.7%
Dues and Memberships		5300	9,358.00	1,533.00	-83.6%
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	251,720.00	151,720.00	-39.7%
Professional/Consulting Services and					
Operating Expenditures		5800	220,734.00	144,839.00	-34.4%
Communications		5900	1,474.00	1,434.00	-2.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			486,908.00	302,037.00	-38.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Tuition for Instruction Under Interdistrict					
Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,307,430.00	3,041,989.00	-8.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	238,324.00	255,937.00	7.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			238,324.00	255,937.00	7.4%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(238,324.00)	(255,937.00)	7.4%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,213,424.00	2,799,762.00	26.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	299,529.00	371,646.00	24.1%
4) Other Local Revenue		8600-8799	5,252.00	5,252.00	0.0%
5) TOTAL, REVENUES			2,518,205.00	3,176,660.00	26.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,157,094.00	2,034,293.00	-5.7%
2) Instruction - Related Services	2000-2999		793,396.00	686,837.00	-13.4%
3) Pupil Services	3000-3999		106,740.00	170,859.00	60.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		250,000.00	150,000.00	-40.0%
8) Plant Services	8000-8999		200.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,307,430.00	3,041,989.00	-8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(789,225.00)	134,671.00	-117.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	238,324.00	255,937.00	7.4%
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			(238,324.00)	(255,937.00)	7.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,027,549.00)	(121,266.00)	-88.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,496,172.76	468,623.76	-68.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,496,172.76	468,623.76	-68.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,496,172.76	468,623.76	-68.7%
2) Ending Balance, June 30 (E + F1e)			468,623.76	347,357.76	-25.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	203,514.18	203,511.18	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	265,109.58	143,846.58	-45.7%
LCFF Revenue	0000	9780	225,343.14		
Reserve for Economic Uncertainties	0000	9780	39,766.44		
LCFF Revenue	0000	9780		122,269.59	
Reserve for Economic Uncertainties	0000	9780		21,576.99	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6266	Educator Effectiveness, FY 2021-22	57,979.00	57,979.00
6300	Lottery : Instructional Materials	34,631.21	34,628.21
9010	Other Restricted Local	110,903.97	110,903.97
Total, Restricted Balance		203,514.18	203,511.18

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,434,089.00	6,158,571.00	13.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			5,434,089.00	6,158,571.00	13.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	5,434,089.00	6,158,571.00	13.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,434,089.00	6,158,571.00	13.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2.00		
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			2.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments Special Education Master Plan					
Current Year	6500	8311	5,050,676.00	5,775,158.00	14.3%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	383,413.00	383,413.00	0.0%
TOTAL, OTHER STATE REVENUE			5,434,089.00	6,158,571.00	13.3%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			5,434,089.00	6,158,571.00	13.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	383,413.00	383,413.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	5,050,676.00	5,775,158.00	14.3%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,434,089.00	6,158,571.00	13.3%
TOTAL, EXPENDITURES			5,434,089.00	6,158,571.00	13.3%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,434,089.00	6,158,571.00	13.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			5,434,089.00	6,158,571.00	13.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,434,089.00	6,158,571.00	13.3%
10) TOTAL, EXPENDITURES			5,434,089.00	6,158,571.00	13.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	440,319.00	440,319.00	0.0%
3) Other State Revenue		8300-8599	3,181,149.00	3,180,982.00	0.0%
4) Other Local Revenue		8600-8799	156,000.00	156,000.00	0.0%
5) TOTAL, REVENUES			3,777,468.00	3,777,301.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,091,558.00	1,006,519.00	-7.8%
2) Classified Salaries		2000-2999	348,623.00	440,637.00	26.4%
3) Employee Benefits		3000-3999	649,091.00	834,873.00	28.6%
4) Books and Supplies		4000-4999	180,792.00	106,361.00	-41.2%
5) Services and Other Operating Expenditures		5000-5999	1,338,745.00	1,227,969.00	-8.3%
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	69,183.00	55,595.00	-19.6%
9) TOTAL, EXPENDITURES			3,677,992.00	3,671,954.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			99,476.00	105,347.00	5.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	93,476.00	99,347.00	6.3%
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			(93,476.00)	(99,347.00)	6.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,000.00	6,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,288,486.70	2,294,486.70	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,288,486.70	2,294,486.70	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,288,486.70	2,294,486.70	0.3%
2) Ending Balance, June 30 (E + F1e)			2,294,486.70	2,300,486.70	0.3%
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	3,850.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,239,866.72	2,243,716.72	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	50,769.98	56,769.98	11.8%
Other Assignments	0000	9780	50,769.98		
Other Assignments	0000	9780		56,769.98	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,731,740.08		
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	9,055.85		
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	3,850.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,744,645.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			1,744,645.93		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	12,075.00	12,075.00	0.0%
All Other Federal Revenue	All Other	8290	428,244.00	428,244.00	0.0%
TOTAL, FEDERAL REVENUE			440,319.00	440,319.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	866,762.00	866,762.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from					
State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,002,897.00	1,874,972.00	-6.4%
All Other State Revenue	All Other	8590	311,490.00	439,248.00	41.0%
TOTAL, OTHER STATE REVENUE			3,181,149.00	3,180,982.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Adult Education Fees		8671	150,000.00	150,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			156,000.00	156,000.00	0.0%
TOTAL, REVENUES			3,777,468.00	3,777,301.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	694,821.00	629,964.00	-9.3%
Certificated Pupil Support Salaries		1200	32,904.00	24,505.00	-25.5%
Certificated Supervisors' and Administrators' Salaries		1300	271,631.00	286,653.00	5.5%
Other Certificated Salaries		1900	92,202.00	65,397.00	-29.1%
TOTAL, CERTIFICATED SALARIES			1,091,558.00	1,006,519.00	-7.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	122,881.00	159,249.00	29.6%
Classified Support Salaries		2200	25,000.00	25,000.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	200,742.00	256,388.00	27.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			348,623.00	440,637.00	26.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	265,535.00	288,486.00	8.6%
PERS		3201-3202	71,163.00	115,472.00	62.3%
OASDI/Medicare/Alternative		3301-3302	41,554.00	47,421.00	14.1%
Health and Welfare Benefits		3401-3402	183,722.00	306,029.00	66.6%
Unemployment Insurance		3501-3502	8,168.00	7,090.00	-13.2%
Workers' Compensation		3601-3602	25,536.00	23,144.00	-9.4%
OPEB, Allocated		3701-3702	29,479.00	31,457.00	6.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	23,934.00	15,774.00	-34.1%
TOTAL, EMPLOYEE BENEFITS			649,091.00	834,873.00	28.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	18,799.00	16,628.00	-11.5%
Materials and Supplies		4300	130,729.00	61,864.00	-52.7%
Noncapitalized Equipment		4400	31,264.00	27,869.00	-10.9%
TOTAL, BOOKS AND SUPPLIES			180,792.00	106,361.00	-41.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	10,000.00	10,000.00	0.0%
Travel and Conferences		5200	5,600.00	31,012.00	453.8%
Dues and Memberships		5300	2,320.00	2,320.00	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	11,212.00	6,415.00	-42.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	158,008.00	167,484.00	6.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,122,852.00	997,738.00	-11.1%
Communications		5900	28,753.00	13,000.00	-54.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,338,745.00	1,227,969.00	-8.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	69,183.00	55,595.00	-19.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			69,183.00	55,595.00	-19.6%
TOTAL, EXPENDITURES			3,677,992.00	3,671,954.00	-0.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	93,476.00	99,347.00	6.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			93,476.00	99,347.00	6.3%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(93,476.00)	(99,347.00)	6.3%
(a - b + c - d + e)			(93,476.00)	(99,347.00)	6.3%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	440,319.00	440,319.00	0.0%
3) Other State Revenue		8300-8599	3,181,149.00	3,180,982.00	0.0%
4) Other Local Revenue		8600-8799	156,000.00	156,000.00	0.0%
5) TOTAL, REVENUES			3,777,468.00	3,777,301.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,258,652.00	2,265,194.00	0.3%
2) Instruction - Related Services	2000-2999		1,208,557.00	1,213,101.00	0.4%
3) Pupil Services	3000-3999		37,204.00	27,890.00	-25.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		69,183.00	55,595.00	-19.6%
8) Plant Services	8000-8999		104,396.00	110,174.00	5.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,677,992.00	3,671,954.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			99,476.00	105,347.00	5.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	93,476.00	99,347.00	6.3%
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			(93,476.00)	(99,347.00)	6.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,000.00	6,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,288,486.70	2,294,486.70	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,288,486.70	2,294,486.70	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,288,486.70	2,294,486.70	0.3%
2) Ending Balance, June 30 (E + F1e)			2,294,486.70	2,300,486.70	0.3%
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	3,850.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,239,866.72	2,243,716.72	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	50,769.98	56,769.98	11.8%
Other Assignments	0000	9780	50,769.98		
Other Assignments	0000	9780		56,769.98	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6371	CaWORKs for ROCP or Adult Education	1,297,601.00	1,297,601.00
6391	Adult Education Program	724,385.63	728,235.63
9010	Other Restricted Local	217,880.09	217,880.09
Total, Restricted Balance		2,239,866.72	2,243,716.72

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,826,706.00	15,173,722.00	-4.1%
3) Other State Revenue		8300-8599	5,223,329.00	5,701,167.00	9.1%
4) Other Local Revenue		8600-8799	4,723,770.00	4,374,955.00	-7.4%
5) TOTAL, REVENUES			25,773,805.00	25,249,844.00	-2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	8,723,136.00	9,085,110.00	4.1%
2) Classified Salaries		2000-2999	4,764,683.00	5,172,900.00	8.6%
3) Employee Benefits		3000-3999	8,099,270.00	9,371,242.00	15.7%
4) Books and Supplies		4000-4999	5,036,018.00	3,969,097.00	-21.2%
5) Services and Other Operating Expenditures		5000-5999	471,800.00	522,393.00	10.7%
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	830,265.00	785,307.00	-5.4%
9) TOTAL, EXPENDITURES			27,925,172.00	28,906,049.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,151,367.00)	(3,656,205.00)	69.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,724,599.00	New
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	2,724,599.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,151,367.00)	(931,606.00)	-56.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,285,226.94	2,133,859.94	-50.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,285,226.94	2,133,859.94	-50.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,285,226.94	2,133,859.94	-50.2%
2) Ending Balance, June 30 (E + F1e)			2,133,859.94	1,202,253.94	-43.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,529,202.38	996,592.38	-34.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	604,657.56	205,661.56	-66.0%
Reserve for Economic Uncertainties	0000	9780	604,657.56		
Reserve for Economic Uncertainties	0000	9780		205,661.56	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,273,429.71		
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	14,126.56		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,287,556.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(1,895.70)		
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			(1,895.70)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			2,289,451.97		
FEDERAL REVENUE					
Child Nutrition Programs		8220	749,117.00	521,727.00	-30.4%
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	15,077,589.00	14,651,995.00	-2.8%
TOTAL, FEDERAL REVENUE			15,826,706.00	15,173,722.00	-4.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	33,643.00	33,643.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	4,221,129.00	4,812,467.00	14.0%
All Other State Revenue	All Other	8590	968,557.00	855,057.00	-11.7%
TOTAL, OTHER STATE REVENUE			5,223,329.00	5,701,167.00	9.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	12,754.00	5,510.00	-56.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	3,862,566.00	3,920,617.00	1.5%
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	848,450.00	448,828.00	-47.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,723,770.00	4,374,955.00	-7.4%
TOTAL, REVENUES			25,773,805.00	25,249,844.00	-2.0%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Teachers' Salaries		1100	6,845,402.00	7,065,137.00	3.2%
Certificated Pupil Support Salaries		1200	396,480.00	410,968.00	3.7%
Certificated Supervisors' and Administrators' Salaries		1300	456,491.00	480,232.00	5.2%
Other Certificated Salaries		1900	1,024,763.00	1,128,773.00	10.1%
TOTAL, CERTIFICATED SALARIES			8,723,136.00	9,085,110.00	4.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,114,835.00	2,350,393.00	11.1%
Classified Support Salaries		2200	1,543,868.00	1,582,085.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,105,790.00	1,240,422.00	12.2%
Other Classified Salaries		2900	190.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			4,764,683.00	5,172,900.00	8.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,059,851.00	2,286,944.00	11.0%
PERS		3201-3202	1,452,398.00	1,699,535.00	17.0%
OASDI/Medicare/Alternative		3301-3302	597,426.00	611,673.00	2.4%
Health and Welfare Benefits		3401-3402	3,112,194.00	3,984,620.00	28.0%
Unemployment Insurance		3501-3502	68,609.00	70,914.00	3.4%
Workers' Compensation		3601-3602	271,434.00	228,429.00	-15.8%
OPEB, Allocated		3701-3702	311,300.00	329,982.00	6.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	226,058.00	159,145.00	-29.6%
TOTAL, EMPLOYEE BENEFITS			8,099,270.00	9,371,242.00	15.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	149,933.00	36,251.00	-75.8%
Materials and Supplies		4300	2,704,324.00	3,208,823.00	18.7%
Noncapitalized Equipment		4400	1,213,607.00	164,103.00	-86.5%
Food		4700	968,154.00	559,920.00	-42.2%
TOTAL, BOOKS AND SUPPLIES			5,036,018.00	3,969,097.00	-21.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	78,274.00	56,381.00	-28.0%
Dues and Memberships		5300	11,852.00	10,145.00	-14.4%
Insurance		5400-5450	3,880.00	3,000.00	-22.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,030.00	12,925.00	-28.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	37,152.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	321,760.00	439,704.00	36.7%
Communications		5900	852.00	238.00	-72.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			471,800.00	522,393.00	10.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	830,265,00	785,307,00	-5,4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			830,265,00	785,307,00	-5,4%
TOTAL, EXPENDITURES			27,925,172,00	28,906,049,00	3,5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0,00	2,724,599,00	New
Other Authorized Interfund Transfers In		8919	0,00	0,00	0,0%
(a) TOTAL, INTERFUND TRANSFERS IN			0,00	2,724,599,00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0,00	0,00	0,0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0,00	0,00	0,0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0,00	0,0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0,00	0,00	0,0%
Proceeds from Leases		8972	0,00	0,00	0,0%
All Other Financing Sources		8979	0,00	0,00	0,0%
(c) TOTAL, SOURCES			0,00	0,00	0,0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0,00	0,0%
All Other Financing Uses		7699	0,00	0,00	0,0%
(d) TOTAL, USES			0,00	0,00	0,0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0,00	0,00	0,0%
Contributions from Restricted Revenues		8990	0,00	0,00	0,0%
(e) TOTAL, CONTRIBUTIONS			0,00	0,00	0,0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0,00	2,724,599,00	New

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,826,706.00	15,173,722.00	-4.1%
3) Other State Revenue		8300-8599	5,223,329.00	5,701,167.00	9.1%
4) Other Local Revenue		8600-8799	4,723,770.00	4,374,955.00	-7.4%
5) TOTAL, REVENUES			25,773,805.00	25,249,844.00	-2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		16,545,513.00	18,925,766.00	14.4%
2) Instruction - Related Services	2000-2999		7,327,129.00	6,408,381.00	-12.5%
3) Pupil Services	3000-3999		2,281,716.00	1,805,151.00	-20.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		830,265.00	785,307.00	-5.4%
8) Plant Services	8000-8999		940,549.00	981,444.00	4.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,925,172.00	28,906,049.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,151,367.00)	(3,656,205.00)	69.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,724,599.00	New
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	2,724,599.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,151,367.00)	(931,606.00)	-56.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,285,226.94	2,133,859.94	-50.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,285,226.94	2,133,859.94	-50.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,285,226.94	2,133,859.94	-50.2%
2) Ending Balance, June 30 (E + F1e)			2,133,859.94	1,202,253.94	-43.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,529,202.38	996,592.38	-34.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	604,657.56	205,661.56	-66.0%
Reserve for Economic Uncertainties	0000	9780	604,657.56		
Reserve for Economic Uncertainties	0000	9780		205,661.56	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	423,360.00	0.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	224,242.00	224,242.00
6130	Child Development: Center-Based Reserve Account	439,503.26	439,503.26
9010	Other Restricted Local	442,097.12	332,847.12
Total, Restricted Balance		1,529,202.38	996,592.38

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,612,274.00	14,279,370.00	-27.2%
3) Other State Revenue		8300-8599	1,090,651.00	3,523,292.00	223.0%
4) Other Local Revenue		8600-8799	1,296,972.00	1,468,234.00	13.2%
5) TOTAL, REVENUES			21,999,897.00	19,270,896.00	-12.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,346,290.00	5,748,838.00	7.5%
3) Employee Benefits		3000-3999	3,333,168.00	3,712,561.00	11.4%
4) Books and Supplies		4000-4999	9,023,361.00	9,011,128.00	-0.1%
5) Services and Other Operating Expenditures		5000-5999	656,638.00	715,781.00	9.0%
6) Capital Outlay		6000-6999	119,808.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	387,078.00	354,312.00	-8.5%
9) TOTAL, EXPENDITURES			18,866,343.00	19,542,620.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,133,554.00	(271,724.00)	-108.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,983.00	8,455.00	5.9%
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			(7,983.00)	(8,455.00)	5.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,125,571.00	(280,179.00)	-109.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,809,092.46	5,934,663.46	111.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,809,092.46	5,934,663.46	111.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,809,092.46	5,934,663.46	111.3%
2) Ending Balance, June 30 (E + F1e)			5,934,663.46	5,654,484.46	-4.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,682.00	0.00	-100.0%
Stores		9712	1,159,374.88	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,772,607.12	5,654,485.00	18.5%
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	(.54)	(.54)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(505,402.17)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,223.80		
c) in Revolving Cash Account		9130	2,682.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	252.10		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,444,031.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,159,374.88		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,105,161.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	10.36		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	14,895.45		
6) TOTAL, LIABILITIES			14,905.81		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,090,256.12		
FEDERAL REVENUE					
Child Nutrition Programs		8220	18,258,766.00	13,110,231.00	-28.2%
Donated Food Commodities		8221	1,347,694.00	1,169,139.00	-13.2%
All Other Federal Revenue		8290	5,814.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			19,612,274.00	14,279,370.00	-27.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,090,651.00	3,523,292.00	223.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,090,651.00	3,523,292.00	223.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,271,972.00	1,455,234.00	14.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	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	22,000.00	10,000.00	-54.5%
TOTAL, OTHER LOCAL REVENUE			1,296,972.00	1,468,234.00	13.2%
TOTAL, REVENUES			21,999,897.00	19,270,896.00	-12.4%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,082,484.00	4,432,508.00	8.6%
Classified Supervisors' and Administrators' Salaries		2300	955,420.00	990,119.00	3.6%
Clerical, Technical and Office Salaries		2400	275,948.00	287,211.00	4.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Classified Salaries		2900	32,438.00	39,000.00	20.2%
TOTAL, CLASSIFIED SALARIES			5,346,290.00	5,748,838.00	7.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,012,985.00	1,128,538.00	11.4%
OASDI/Medicare/Alternative		3301-3302	402,583.00	434,043.00	7.8%
Health and Welfare Benefits		3401-3402	1,498,239.00	1,701,490.00	13.6%
Unemployment Insurance		3501-3502	26,574.00	28,557.00	7.5%
Workers' Compensation		3601-3602	87,268.00	93,822.00	7.5%
OPEB, Allocated		3701-3702	197,849.00	212,706.00	7.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	107,670.00	113,405.00	5.3%
TOTAL, EMPLOYEE BENEFITS			3,333,168.00	3,712,561.00	11.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	828,208.00	694,379.00	-16.2%
Noncapitalized Equipment		4400	105,642.00	64,000.00	-39.4%
Food		4700	8,089,511.00	8,252,749.00	2.0%
TOTAL, BOOKS AND SUPPLIES			9,023,361.00	9,011,128.00	-0.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,050.00	1,000.00	-80.2%
Dues and Memberships		5300	2,600.00	2,600.00	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	100,850.00	105,850.00	5.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	360,942.00	381,212.00	5.6%
Professional/Consulting Services and					
Operating Expenditures		5800	172,946.00	209,869.00	21.3%
Communications		5900	14,250.00	15,250.00	7.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			656,638.00	715,781.00	9.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	119,808.00	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			119,808.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	387,078.00	354,312.00	-8.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			387,078.00	354,312.00	-8.5%
TOTAL, EXPENDITURES			18,866,343.00	19,542,620.00	3.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	7,983.00	8,455.00	5.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,983.00	8,455.00	5.9%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
SOURCES					
Other Sources					
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(7,983.00)	(8,455.00)	5.9%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,612,274.00	14,279,370.00	-27.2%
3) Other State Revenue		8300-8599	1,090,651.00	3,523,292.00	223.0%
4) Other Local Revenue		8600-8799	1,296,972.00	1,468,234.00	13.2%
5) TOTAL, REVENUES			21,999,897.00	19,270,896.00	-12.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		17,892,015.00	18,575,482.00	3.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		387,078.00	354,312.00	-8.5%
8) Plant Services	8000-8999		587,250.00	612,826.00	4.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,866,343.00	19,542,620.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,133,554.00	(271,724.00)	-108.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,983.00	8,455.00	5.9%
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			(7,983.00)	(8,455.00)	5.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,125,571.00	(280,179.00)	-109.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,809,092.46	5,934,663.46	111.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,809,092.46	5,934,663.46	111.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,809,092.46	5,934,663.46	111.3%
2) Ending Balance, June 30 (E + F1e)			5,934,663.46	5,654,484.46	-4.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,682.00	0.00	-100.0%
Stores		9712	1,159,374.88	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,772,607.12	5,654,485.00	18.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.54)	(.54)	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,925,441.12	4,807,319.00
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	847,166.00	847,166.00
Total, Restricted Balance		4,772,607.12	5,654,485.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,500.00	8,500.00	0.0%
5) TOTAL, REVENUES			8,500.00	8,500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	44,803.00	0.00	-100.0%
3) Employee Benefits		3000-3999	6,951.00	0.00	-100.0%
4) Books and Supplies		4000-4999	77,370.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	86,222.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,247,435.00	2,250,000.00	80.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,462,781.00	2,250,000.00	53.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,454,281.00)	(2,241,500.00)	54.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	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			2,000,000.00	2,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			545,719.00	(241,500.00)	-144.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,631,481.18	2,177,200.18	33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,631,481.18	2,177,200.18	33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,631,481.18	2,177,200.18	33.4%
2) Ending Balance, June 30 (E + F1e)			2,177,200.18	1,935,700.18	-11.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,177,200.18	1,935,700.18	-11.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,953,087.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,953,087.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			2,953,087.78		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,500.00	8,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,500.00	8,500.00	0.0%
TOTAL, REVENUES			8,500.00	8,500.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	44,803.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			44,803.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,599.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	98.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	925.00	0.00	-100.0%
OPEB, Allocated		3701-3702	1,741.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	588.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			6,951.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	32,702.00	0.00	-100.0%
Noncapitalized Equipment		4400	44,668.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			77,370.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	77,140.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,418.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	18,500.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			86,222.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,196,435.00	2,250,000.00	88.1%
Equipment		6400	51,000.00	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			1,247,435.00	2,250,000.00	80.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,462,781.00	2,250,000.00	53.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,000,000.00	2,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	2,000,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,000,000.00	2,000,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
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	8,500.00	8,500.00	0.0%
5) TOTAL, REVENUES			8,500.00	8,500.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,462,781.00	2,250,000.00	53.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,462,781.00	2,250,000.00	53.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,454,281.00)	(2,241,500.00)	54.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	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			2,000,000.00	2,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			545,719.00	(241,500.00)	-144.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,631,481.18	2,177,200.18	33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,631,481.18	2,177,200.18	33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,631,481.18	2,177,200.18	33.4%
2) Ending Balance, June 30 (E + F1e)			2,177,200.18	1,935,700.18	-11.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,177,200.18	1,935,700.18	-11.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	2,177,200.18	1,935,700.18
Total, Restricted Balance		2,177,200.18	1,935,700.18

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,175,079.00	2,282,996.00	5.0%
5) TOTAL, REVENUES			2,175,079.00	2,282,996.00	5.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,718,709.00	1,030,962.00	-40.0%
3) Employee Benefits		3000-3999	619,610.00	614,778.00	-0.8%
4) Books and Supplies		4000-4999	1,988,806.00	545,465.00	-72.6%
5) Services and Other Operating Expenditures		5000-5999	3,988,016.00	3,683,093.00	-7.6%
6) Capital Outlay		6000-6999	103,513,705.00	130,155,630.00	25.7%
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			111,828,846.00	136,029,928.00	21.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(109,653,767.00)	(133,746,932.00)	22.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,172,554.00	417,085.00	-97.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	150,008,650.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			165,181,204.00	417,085.00	-99.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			55,527,437.00	(133,329,847.00)	-340.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	159,137,972.40	214,665,409.40	34.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,137,972.40	214,665,409.40	34.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			159,137,972.40	214,665,409.40	34.9%
2) Ending Balance, June 30 (E + F1e)			214,665,409.40	81,335,562.40	-62.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	213,482,790.95	79,952,304.95	-62.5%
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	1,182,618.45	1,383,257.45	17.0%
Site Re-Use	0000	9780	1,182,618.45		
Site Re-Use	0000	9780		1,383,257.45	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	30,103,441.07		
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	75,844,301.87		
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			105,947,742.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	19,416.47		
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			19,416.47		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			105,928,326.47		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	120,000.00	120,000.00	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	1,750,185.00	1,922,196.00	9.8%
Interest		8660	250,900.00	225,800.00	-10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	53,994.00	15,000.00	-72.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,175,079.00	2,282,996.00	5.0%
TOTAL, REVENUES			2,175,079.00	2,282,996.00	5.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	39,132.00	61,728.00	57.7%
Classified Supervisors' and Administrators' Salaries		2300	588,605.00	607,534.00	3.2%
Clerical, Technical and Office Salaries		2400	250,561.00	361,700.00	44.4%
Other Classified Salaries		2900	840,411.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,718,709.00	1,030,962.00	-40.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	20,677.00	0.00	-100.0%
PERS		3201-3202	194,885.00	269,080.00	38.1%
OASDI/Medicare/Alternative		3301-3302	123,203.00	78,868.00	-36.0%
Health and Welfare Benefits		3401-3402	151,235.00	193,819.00	28.2%
Unemployment Insurance		3501-3502	7,531.00	5,154.00	-31.6%
Workers' Compensation		3601-3602	33,663.00	16,825.00	-50.0%
OPEB, Allocated		3701-3702	63,884.00	38,145.00	-40.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	24,532.00	12,887.00	-47.5%
TOTAL, EMPLOYEE BENEFITS			619,610.00	614,778.00	-0.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	928,637.00	545,465.00	-41.3%
Noncapitalized Equipment		4400	1,060,169.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,988,806.00	545,465.00	-72.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,074.00	8,000.00	-0.9%
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	943,465.00	250,000.00	-73.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,484,076.00	2,039,589.00	37.4%
Professional/Consulting Services and Operating Expenditures		5800	1,552,139.00	1,385,204.00	-10.8%
Communications		5900	262.00	300.00	14.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,988,016.00	3,683,093.00	-7.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	84,990,433.00	130,155,630.00	53.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	18,523,272.00	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			103,513,705.00	130,155,630.00	25.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			111,828,846.00	136,029,928.00	21.6%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	15,172,554.00	417,085.00	-97.3%
(a) TOTAL, INTERFUND TRANSFERS IN			15,172,554.00	417,085.00	-97.3%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	150,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	8,650.00	0.00	-100.0%
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			150,008,650.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			165,181,204.00	417,085.00	-99.7%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,175,079.00	2,282,996.00	5.0%
5) TOTAL, REVENUES			2,175,079.00	2,282,996.00	5.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		111,770,507.00	136,023,378.00	21.7%
9) Other Outgo	9000-9999	Except 7600-7699	58,339.00	6,550.00	-88.8%
10) TOTAL, EXPENDITURES			111,828,846.00	136,029,928.00	21.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(109,653,767.00)	(133,746,932.00)	22.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,172,554.00	417,085.00	-97.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	150,008,650.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			165,181,204.00	417,085.00	-99.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			55,527,437.00	(133,329,847.00)	-340.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	159,137,972.40	214,665,409.40	34.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,137,972.40	214,665,409.40	34.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			159,137,972.40	214,665,409.40	34.9%
2) Ending Balance, June 30 (E + F1e)			214,665,409.40	81,335,562.40	-62.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	213,482,790.95	79,952,304.95	-62.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,182,618.45	1,383,257.45	17.0%
Site Re-Use	0000	9780	1,182,618.45		
Site Re-Use	0000	9780		1,383,257.45	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	213,482,790.95	79,952,304.95
Total, Restricted Balance		213,482,790.95	79,952,304.95

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,267,500.00	3,015,000.00	-7.7%
5) TOTAL, REVENUES			3,267,500.00	3,015,000.00	-7.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	155,711.00	75,000.00	-51.8%
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			155,711.00	75,000.00	-51.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,111,789.00	2,940,000.00	-5.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,111,789.00	2,940,000.00	-5.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,592,663.06	7,704,452.06	67.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,592,663.06	7,704,452.06	67.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,592,663.06	7,704,452.06	67.8%
2) Ending Balance, June 30 (E + F1e)			7,704,452.06	10,644,452.06	38.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,704,452.06	10,644,452.06	38.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,312,779.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,312,779.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			7,312,779.96		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	17,500.00	15,000.00	-14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	3,250,000.00	3,000,000.00	-7.7%
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			3,267,500.00	3,015,000.00	-7.7%
TOTAL, REVENUES			3,267,500.00	3,015,000.00	-7.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	155,595.00	75,000.00	-51.8%
Communications		5900	116.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			155,711.00	75,000.00	-51.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			155,711.00	75,000.00	-51.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) 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	3,267,500.00	3,015,000.00	-7.7%
5) TOTAL, REVENUES			3,267,500.00	3,015,000.00	-7.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		155,711.00	75,000.00	-51.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			155,711.00	75,000.00	-51.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			3,111,789.00	2,940,000.00	-5.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			3,111,789.00	2,940,000.00	-5.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,592,663.06	7,704,452.06	67.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,592,663.06	7,704,452.06	67.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,592,663.06	7,704,452.06	67.8%
2) Ending Balance, June 30 (E + F1e)			7,704,452.06	10,644,452.06	38.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,704,452.06	10,644,452.06	38.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	7,704,452.06	10,644,452.06
Total, Restricted Balance		7,704,452.06	10,644,452.06

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,048,862.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	11,729,928.00	0.00	-100.0%
5) TOTAL, REVENUES			14,778,790.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,778,790.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	14,781,143.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,781,143.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,353.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,352.96	(.04)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,352.96	(.04)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,352.96	(.04)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(.04)	(.04)	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					
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	(.04)	(.04)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	3,048,862.00	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			3,048,862.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	743.00	0.00	-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	11,729,185.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,729,928.00	0.00	-100.0%
TOTAL, REVENUES			14,778,790.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	14,781,143.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,781,143.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(14,781,143.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
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	3,048,862.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	11,729,928.00	0.00	-100.0%
5) TOTAL, REVENUES			14,778,790.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			14,778,790.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	14,781,143.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,781,143.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(2,353.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,352.96	(.04)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,352.96	(.04)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,352.96	(.04)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(.04)	(.04)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.04)	(.04)	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(222.00)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	222.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative 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%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,579,086.00	4,579,086.00	0.0%
4) Other Local Revenue		8600-8799	75,978,814.00	75,978,814.00	0.0%
5) TOTAL, REVENUES			80,557,900.00	80,557,900.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	88,234,983.00	88,234,983.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			88,234,983.00	88,234,983.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,677,083.00)	(7,677,083.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,677,083.00)	(7,677,083.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	93,139,696.27	93,424,361.27	0.3%
b) Audit Adjustments		9793	7,961,748.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			101,101,444.27	93,424,361.27	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,101,444.27	93,424,361.27	-7.6%
2) Ending Balance, June 30 (E + F1e)			93,424,361.27	85,747,278.27	-8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	93,424,361.27	85,747,278.27	-8.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	85,237,201.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	13,242,184.00		
3) Accounts Receivable		9200	160,214.00		
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			98,639,599.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,120,791.00		
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	379,112.00		
6) TOTAL, LIABILITIES			5,499,903.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			93,139,696.27		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	702,747.00	702,747.00	0.0%
Other Subventions/In-Lieu Taxes		8572	3,876,339.00	3,876,339.00	0.0%
TOTAL, OTHER STATE REVENUE			4,579,086.00	4,579,086.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	74,808,260.00	74,808,260.00	0.0%
Unsecured Roll		8612	1,170,554.00	1,170,554.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75,978,814.00	75,978,814.00	0.0%
TOTAL, REVENUES			80,557,900.00	80,557,900.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	26,000.00	26,000.00	0.0%
Debt Service - Interest		7438	24,026,057.00	24,026,057.00	0.0%
Other Debt Service - Principal		7439	64,182,926.00	64,182,926.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			88,234,983.00	88,234,983.00	0.0%
TOTAL, EXPENDITURES			88,234,983.00	88,234,983.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) 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	4,579,086.00	4,579,086.00	0.0%
4) Other Local Revenue		8600-8799	75,978,814.00	75,978,814.00	0.0%
5) TOTAL, REVENUES			80,557,900.00	80,557,900.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	88,234,983.00	88,234,983.00	0.0%
10) TOTAL, EXPENDITURES			88,234,983.00	88,234,983.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(7,677,083.00)	(7,677,083.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(7,677,083.00)	(7,677,083.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	93,139,696.27	93,424,361.27	0.3%
b) Audit Adjustments		9793	7,961,748.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			101,101,444.27	93,424,361.27	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,101,444.27	93,424,361.27	-7.6%
2) Ending Balance, June 30 (E + F1e)			93,424,361.27	85,747,278.27	-8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	93,424,361.27	85,747,278.27	-8.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	93,424,361.27	85,747,278.27
Total, Restricted Balance		93,424,361.27	85,747,278.27

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,868,645.00	22,671,261.00	-0.9%
5) TOTAL, REVENUES			22,868,645.00	22,671,261.00	-0.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	394,931.00	412,339.00	4.4%
3) Employee Benefits		3000-3999	241,939.00	270,491.00	11.8%
4) Books and Supplies		4000-4999	24,041.00	24,041.00	0.0%
5) Services and Other Operating Expenses		5000-5999	24,533,252.00	25,313,789.00	3.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			25,194,163.00	26,020,660.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,325,518.00)	(3,349,399.00)	44.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	1,626,668.00	-18.7%
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			2,000,000.00	1,626,668.00	-18.7%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(325,518.00)	(1,722,731.00)	429.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	48,007,171.90	47,681,653.90	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,007,171.90	47,681,653.90	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			48,007,171.90	47,681,653.90	-0.7%
2) Ending Net Position, June 30 (E + F1e)			47,681,653.90	45,958,922.90	-3.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	45,227,713.90	45,958,922.90	1.6%
c) Unrestricted Net Position		9790	2,453,940.00	0.00	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	59,772,707.37		
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	4,995.09		
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	618,044.57		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			60,395,747.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,275,664.79		
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			8,275,664.79		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			52,120,082.24		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	250,000.00	200,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	22,501,313.00	22,461,261.00	-0.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	117,332.00	10,000.00	-91.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,868,645.00	22,671,261.00	-0.9%
TOTAL, REVENUES			22,868,645.00	22,671,261.00	-0.9%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	139,113.00	145,375.00	4.5%
Clerical, Technical and Office Salaries		2400	255,818.00	266,964.00	4.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			394,931.00	412,339.00	4.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	87,985.00	107,123.00	21.8%
OASDI/Medicare/Alternative		3301-3302	29,041.00	31,543.00	8.6%
Health and Welfare Benefits		3401-3402	93,588.00	100,758.00	7.7%
Unemployment Insurance		3501-3502	1,980.00	2,062.00	4.1%
Workers' Compensation		3601-3602	7,536.00	6,729.00	-10.7%
OPEB, Allocated		3701-3702	14,605.00	15,258.00	4.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,204.00	7,018.00	-2.6%
TOTAL, EMPLOYEE BENEFITS			241,939.00	270,491.00	11.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,041.00	24,041.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,041.00	24,041.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,089,707.00	5,263,379.00	3.4%
Professional/Consulting Services and					
Operating Expenditures		5800	19,434,345.00	20,041,210.00	3.1%
Communications		5900	9,200.00	9,200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			24,533,252.00	25,313,789.00	3.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			25,194,163.00	26,020,660.00	3.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,000,000.00	1,626,668.00	-18.7%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	1,626,668.00	-18.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,000,000.00	1,626,668.00	-18.7%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,868,645.00	22,671,261.00	-0.9%
5) TOTAL, REVENUES			22,868,645.00	22,671,261.00	-0.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		25,194,163.00	26,020,660.00	3.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			25,194,163.00	26,020,660.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,325,518.00)	(3,349,399.00)	44.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	1,626,668.00	-18.7%
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			2,000,000.00	1,626,668.00	-18.7%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(325,518.00)	(1,722,731.00)	429.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	48,007,171.90	47,681,653.90	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,007,171.90	47,681,653.90	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			48,007,171.90	47,681,653.90	-0.7%
2) Ending Net Position, June 30 (E + F1e)			47,681,653.90	45,958,922.90	-3.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	45,227,713.90	45,958,922.90	1.6%
c) Unrestricted Net Position		9790	2,453,940.00	0.00	-100.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
0000	Unrestricted	272,662.45	2,926,602.45
9010	Other Restricted Local	44,955,051.45	43,032,320.45
Total, Restricted Net Position		45,227,713.90	45,958,922.90

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	33,972.65	33,972.65	37,412.69	35,656.88	35,656.88	36,171.31
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	33,972.65	33,972.65	37,412.69	35,656.88	35,656.88	36,171.31
5. District Funded County Program ADA						
a. County Community Schools	74.67	74.67	70.50	70.50	70.50	70.50
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	74.67	74.67	70.50	70.50	70.50	70.50

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	34,047.32	34,047.32	37,483.19	35,727.38	35,727.38	36,241.81
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	209.28	209.28	209.28	245.00	245.00	245.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	209.28	209.28	209.28	245.00	245.00	245.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	209.28	209.28	209.28	245.00	245.00	245.00

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**SAN JUAN UNIFIED SCHOOL DISTRICT
2022-23 PROJECTED
CASHFLOW WORKSHEET**

		BEG. BAL.							
	Object	(Ref. Only)	July	August	September	October	November	December	January
ESTIMATE THROUGH THE MONTH OF	June								
A. BEGINNING CASH			182,192,435.87	172,374,053.01	125,045,095.52	107,514,359.02	178,931,919.52	157,169,699.47	193,000,989.12
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019		10,787,492.00	10,787,492.00	43,050,397.00	19,417,485.00	19,417,485.00	43,050,397.00	19,417,485.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	1,273,270.93	19,318.09	71,950,500.34
Miscellaneous Funds	8080-8099		144,003.00	(187,395.00)	(5,126,690.32)	0.00	0.00	0.00	(6,890,597.66)
Federal	8100-8299		685,597.10	9,211,575.78	5,359,592.94	4,071,752.39	(3,065,916.99)	20,077,505.56	4,442,933.21
Other State	8300-8599		1,660,883.83	1,944,664.38	10,024,959.17	4,454,591.58	5,120,962.90	20,491,980.18	(925,935.40)
Other Local	8600-8799		129,958.20	77,963.51	630,849.05	735,096.09	307,131.08	283,672.46	608,192.93
Interfund Transfers In	8910-8929		0.00	0.00	500.00	0.00	0.00	500.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			13,407,934.13	21,834,300.67	53,939,607.84	28,678,925.06	23,052,932.92	83,923,373.29	88,602,578.42
C. DISBURSEMENTS									
Certificated Salaries	1000-1999		1,486,467.92	16,881,861.59	18,296,098.59	19,059,302.57	18,998,593.06	18,968,535.79	18,231,491.98
Classified Salaries	2000-2999		3,370,022.18	6,569,586.54	8,406,926.98	6,676,890.78	6,796,494.99	7,472,148.46	6,875,534.00
Employee Benefits	3000-3999		1,845,976.51	7,218,414.00	14,157,569.84	14,052,706.01	14,115,029.87	14,213,486.60	15,579,079.11
Books and Supplies	4000-4999		385,699.67	716,878.77	2,954,775.96	2,187,379.53	1,263,450.50	3,789,643.77	1,146,452.10
Services	5000-5999		266,173.31	2,111,546.14	5,119,915.03	3,498,654.77	2,167,358.48	3,203,458.38	2,185,477.45
Equipment	6000-6599		0.00	24,561.74	0.00	358,857.12	22,699.52	0.00	227,078.76
Other Outgo	7000-7499		67,996.56	(54,954.16)	29,605.41	(3,514.14)	(7,824.80)	(22,900.41)	22,283.80
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	3,224,912.87	13,205.97	6,279.75	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			7,422,336.15	33,467,894.62	48,964,891.81	49,055,189.51	43,369,007.59	47,630,652.34	44,267,397.20
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199	12,738,787.72	81.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	128,263,584.31	3,941,216.65	855,435.90	4,804,334.61	88,433,348.54	(31,743.97)	932,319.18	15,828,100.29
Due From Other Funds	9310	3,322,312.39	0.00	0.00	3,322,312.39	0.00	0.00	0.00	0.00
Stores	9320	49,608.63	2,451.76	(5,180.51)	244.32	29,906.25	(9,257.47)	11,393.46	2,757.50
Prepaid Expenditures	9330	370,678.10	0.00	0.00	345,500.16	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL ASSETS		144,744,971.15	3,943,749.41	850,255.39	8,472,391.48	88,463,254.79	(41,001.44)	943,712.64	15,830,857.79
Liabilities									
Accounts Payable	9500-9599	(67,742,147.51)	19,747,730.25	21,545,618.93	27,925,405.55	(3,330,570.16)	1,405,143.94	1,405,143.94	1,405,143.94
Due To Other Funds	9610	(18,052,438.46)	0.00	15,000,000.00	3,052,438.46	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	9650	(700,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL LIABILITIES		(86,494,585.97)	19,747,730.25	36,545,618.93	30,977,844.01	(3,330,570.16)	1,405,143.94	1,405,143.94	1,405,143.94
Non-operating									
Suspense Clearing		(5,074.09)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET TRANSACTIONS		(58,245,311.09)	(15,803,980.84)	(35,695,363.54)	(22,505,452.53)	91,793,824.95	(1,446,145.38)	(461,431.30)	14,425,713.85
E. NET CHANGE (B - C + D)			(9,818,382.86)	(47,328,957.49)	(17,530,736.50)	71,417,560.50	(21,762,220.05)	35,831,289.65	58,760,895.07
F. ENDING CASH (A + E)			172,374,053.01	125,045,095.52	107,514,359.02	178,931,919.52	157,169,699.47	193,000,989.12	251,761,884.19
G. ENDING CASH, PLUS ACCRUALS AND ADJUSTMENTS									

**SAN JUAN UNIFIED SCHOOL DISTRICT
2022-23 PROJECTED
CASHFLOW WORKSHEET**

	Object	February	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATE THROUGH THE MONTH OF	June									
A. BEGINNING CASH		251,761,884.19	236,063,278.48	240,257,535.63	293,783,809.48	263,428,347.59				
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019	19,417,485.00	43,050,397.00	19,417,485.00	19,417,485.00	43,050,395.00	0.00		310,281,480.00	310,281,480.00
Property Taxes	8020-8079	49.75	930,847.19	48,510,331.06	2,260,239.27	1,590,786.37	0.00		126,535,343.00	126,535,343.00
Miscellaneous Funds	8080-8099	0.00	(9,000,674.64)	16,821.05	(145,775.87)	(2,063,327.10)	(3,573,062.46)		(26,826,699.00)	(26,826,699.00)
Federal	8100-8299	6,611,805.60	4,205,887.73	20,682.90	2,407,405.72	6,473,681.05	40,097,092.01		100,599,595.00	100,599,595.00
Other State	8300-8599	3,166,198.29	6,227,331.27	6,652,533.33	12,311,717.16	7,016,435.73	13,627,061.58		91,773,384.00	91,773,384.00
Other Local	8600-8799	208,100.22	424,794.66	859,321.00	614,363.04	354,189.70	786,085.06		6,019,717.00	6,019,717.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00		1,000.00	1,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		29,403,638.86	45,838,583.21	75,477,174.34	36,865,434.32	56,422,160.75	50,937,176.19	0.00	608,383,820.00	608,383,820.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	19,094,681.22	19,210,474.19	20,984,759.89	24,742,799.39	17,769,602.36	10,579,026.45		224,303,695.00	224,303,695.00
Classified Salaries	2000-2999	6,757,440.74	7,399,219.19	6,778,422.21	12,039,039.41	5,770,626.72	5,006,354.80		89,918,707.00	89,918,707.00
Employee Benefits	3000-3999	14,456,890.51	14,704,186.28	14,488,562.93	14,430,357.28	40,556,121.09	3,339,310.97		183,157,691.00	183,157,691.00
Books and Supplies	4000-4999	1,201,354.60	2,234,534.84	2,694,278.37	6,172,965.78	4,867,796.13	13,954,963.98		43,570,174.00	43,570,174.00
Services	5000-5999	4,063,901.35	2,980,173.36	3,138,516.99	4,766,885.22	4,108,460.30	5,829,253.22		43,439,774.00	43,439,774.00
Equipment	6000-6599	181,599.58	984,297.54	166,660.88	534,212.46	1,709,967.04	2,425,565.36		6,635,500.00	6,635,500.00
Other Outgo	7000-7499	7,709.91	18,316.44	(4,392.10)	64,685.57	(29,068.85)	(117,575.23)		(29,632.00)	(29,632.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	546,811.55	151,921.89	2,462,480.97		6,405,613.00	6,405,613.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		45,763,577.91	47,531,201.84	48,246,809.17	63,297,756.66	74,905,426.68	43,479,380.52		597,401,522.00	597,401,522.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00		81.00	
Accounts Receivable	9200-9299	2,079,526.62	1,990,294.64	19,972,167.88	38,589.61	135,494.86	(50,937,176.19)		88,041,908.62	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00		3,322,312.39	
Stores	9320	(13,050.35)	3,851.75	(3,676.10)	11,606.05	12,307.06	0.00		43,353.72	
Prepaid Expenditures	9330	0.00	(232,810.74)	(26,313.50)	(9,849.95)	(2,349.68)	0.00		74,176.29	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
SUB TOTAL ASSETS		2,066,476.27	1,761,335.65	19,942,178.28	40,345.71	145,452.24	(50,937,176.19)		91,481,832.02	
Liabilities										
Accounts Payable	9500-9599	1,405,142.93	(4,125,540.13)	(6,353,730.40)	3,963,485.26	(6,880,461.42)	(43,479,380.52)		14,633,132.11	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00		18,052,438.46	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
SUB TOTAL LIABILITIES		1,405,142.93	(4,125,540.13)	(6,353,730.40)	3,963,485.26	(6,880,461.42)	(43,479,380.52)		32,685,570.57	
Non-operating										
Suspense Clearing		0.00	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL BALANCE SHEET TRANSACTIONS		661,333.34	5,886,875.78	26,295,908.68	(3,923,139.55)	7,025,913.66	(7,457,795.67)	0.00	(124,167,402.59)	
E. NET CHANGE (B - C + D)		(15,698,605.71)	4,194,257.15	53,526,273.85	(30,355,461.89)	(11,457,352.27)	0.00	0.00	(113,185,104.59)	10,982,298.00
F. ENDING CASH (A + E)		236,063,278.48	240,257,535.63	293,783,809.48	263,428,347.59	251,970,995.32				
G. ENDING CASH, PLUS ACCRUALS AND ADJUSTMENTS									251,970,995.32	

ANNUAL BUDGET REPORT:
July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Place: 3738 Walnut Avenue, Carmichael, CA, 95608

Date: June 14, 2022

Adoption Date: June 28, 2022

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

Public Hearing:

Place: 3738 Walnut Avenue, Carmichael, CA, 95608

Date: June 14, 2022

Time: 06:30 PM

Contact person for additional information on the budget reports:

Name: Kristi Blandford

Telephone: 916-971-7268

Title: Director of Fiscal Services

E-mail: kristi.blandford@sanjuan.edu

Criteria and Standards Review Summary

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

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

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

		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment? 		
S7a	Postemployment Benefits Other than Pensions	<p>Does the district provide postemployment benefits other than pensions (OPEB)?</p> <ul style="list-style-type: none"> If yes, are they lifetime benefits? If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? 		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		
S8	Status of Labor Agreements	<p>Are salary and benefit negotiations still open for:</p> <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	X	
			X	
			X	
S9	Local Control and Accountability Plan (LCAP)	<p>Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</p> <ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
			Jun 22, 2021	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X

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

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ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of
Schools:

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

	Total liabilities actuarially determined:	\$ 8,869,624.00
	Less: Amount of total liabilities reserved in budget:	\$ 8,869,624.00
	Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

Signed _____ Date of Meeting: _____

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Susan Kane
 Title: Director Business Support Services
 Telephone: _____
 E-mail: Susan.Kane@sanjuan.edu

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	236,520,190.00	301	2,500.00	303	236,517,690.00	305	4,864,051.00		307	231,653,639.00	309		
2000 - Classified Salaries	88,084,649.00	311	586,959.00	313	87,497,690.00	315	7,430,875.00		317	80,066,815.00	319		
3000 - Employee Benefits	164,273,976.00	321	7,116,188.00	323	157,157,788.00	325	5,248,602.00		327	151,909,186.00	329		
4000 - Books, Supplies Equip Replace. (6500)	38,043,113.00	331	461,188.00	333	37,581,925.00	335	4,945,197.00		337	32,636,728.00	339		
5000 - Services. . . & 7300 - Indirect Costs	42,519,074.00	341	657,719.00	343	41,861,355.00	345	8,983,048.00		347	32,878,307.00	349		
TOTAL					560,616,448.00	365	TOTAL					529,144,675.00	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	2,887,571.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		299,820,077.00
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)	72,045.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	299,748,032.00	397

15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.57	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)55	
2. Percentage spent by this district (Part II, Line 15)57	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	529,144,675.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	224,303,695.00	301	0.00	303	224,303,695.00	305	4,699,491.00		307	219,604,204.00	309		
2000 - Classified Salaries	89,918,707.00	311	863,304.00	313	89,055,403.00	315	8,711,225.00		317	80,344,178.00	319		
3000 - Employee Benefits	183,157,691.00	321	7,265,847.00	323	175,891,844.00	325	7,320,994.00		327	168,570,850.00	329		
4000 - Books, Supplies Equip Replace. (6500)	43,755,307.00	331	123,442.00	333	43,631,865.00	335	3,953,066.00		337	39,678,799.00	339		
5000 - Services. . . & 7300 - Indirect Costs	42,244,560.00	341	148,997.00	343	42,095,563.00	345	8,345,790.00		347	33,749,773.00	349		
TOTAL					574,978,370.00	365	TOTAL					541,947,804.00	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	2,140,691.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		309,998,193.00
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)	32,827.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	309,965,366.00	397

15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.57	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)55	
2. Percentage spent by this district (Part II, Line 15)57	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	541,947,804.00	
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	580,508,289.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	100,070,315.00
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	35,179.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,355,755.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	300,466.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,290,952.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	26,137.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,008,489.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				474,429,485.00
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				34,256.60
B. Expenditures per ADA (Line I.E divided by Line II.A)				13,849.29

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	432,520,706.60	11,442.92
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)	432,520,706.60	11,442.92
B. Required effort (Line A.2 times 90%)	389,268,635.94	10,298.63
C. Current year expenditures (Line I.E and Line II.B)	474,429,485.00	13,849.29
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
N/A	0.00	0.00
N/A	0.00	0.00
N/A	0.00	0.00
N/A	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 payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

34,472,718.00

2. Contracted general administrative positions not paid through payroll

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

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

B. Salaries and Benefits - All Other Activities

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

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

450,237,192.00

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)

7.66%

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)	12,773,875.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	7,117,826.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	90,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	405,336.00
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)	3,264,520.42
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)	678.52
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)	23,652,235.94
9. Carry-Forward Adjustment (Part IV, Line F)	1,634,712.31
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	25,286,948.25

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	338,784,953.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	90,790,747.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	44,312,709.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,712,579.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	35,179.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	15,216.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	5,259,197.00
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)	17,931,376.00
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)	524,213.00
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)	39,353,239.58
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)	8,179.48
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)	3,598,809.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	26,126,753.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,269,946.00
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)	579,723,096.06

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B19)

4.08%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B19)

4.36%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)

23,652,235.94

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year

(103,990.60)

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 (3.78%) times Part III, Line B19); zero if negative

1,634,712.31

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.78%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.78%) times Part III, Line B19); zero if positive

0.00

D. Preliminary carry-forward adjustment (Line C1 or C2)

1,634,712.31

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:

not applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:

not applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:

not applicable

LEA request for Option 1, Option 2, or Option 3

1

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

Option 2 or Option 3 is selected)

1,634,712.31

Approved indirect cost rate: 3.78%

Highest rate used in any program: 3.78%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	20,590,468.00	778,320.00	3.78%
01	3182	937,289.00	35,431.00	3.78%
01	3210	425,664.00	16,089.00	3.78%
01	3211	304,285.00	11,502.00	3.78%
01	3212	30,148,883.00	1,139,628.00	3.78%
01	3213	21,536,687.00	814,087.00	3.78%
01	3215	168,809.00	6,381.00	3.78%
01	3308	148,490.00	5,613.00	3.78%
01	3310	8,130,784.00	307,343.00	3.78%
01	3311	206,159.00	7,793.00	3.78%
01	3312	1,859,496.00	70,288.00	3.78%
01	3315	415,437.00	15,704.00	3.78%
01	3318	61,189.00	2,313.00	3.78%
01	3327	526,994.00	19,920.00	3.78%
01	3345	5,460.00	206.00	3.77%
01	3385	156,373.00	5,911.00	3.78%
01	3395	37,316.00	1,410.00	3.78%
01	3550	316,750.00	11,973.00	3.78%
01	3724	94,604.00	3,576.00	3.78%
01	4035	1,888,370.00	71,380.00	3.78%
01	4124	467,646.00	17,678.00	3.78%
01	4127	1,756,577.00	66,399.00	3.78%
01	4201	198,612.00	7,507.00	3.78%
01	4203	808,871.00	30,575.00	3.78%
01	4510	49,544.00	1,873.00	3.78%
01	5630	117,315.00	4,435.00	3.78%
01	5632	148,212.00	5,602.00	3.78%
01	5810	179,733.00	4,007.00	2.23%
01	6010	4,991,305.00	188,671.00	3.78%
01	6385	112,224.00	4,242.00	3.78%
01	6387	1,180,583.00	44,626.00	3.78%

01	6388	285,793.00	10,803.00	3.78%
01	6500	60,639,711.00	2,292,181.00	3.78%
01	6515	4,142.00	156.00	3.77%
01	6520	429,490.00	16,235.00	3.78%
01	6536	433,503.00	16,386.00	3.78%
01	6537	1,161,856.00	43,918.00	3.78%
01	6546	2,614,387.00	98,824.00	3.78%
01	6695	336,095.00	12,704.00	3.78%
01	7085	448,212.00	16,942.00	3.78%
01	7220	137,605.00	5,202.00	3.78%
01	7810	1,538,529.00	58,156.00	3.78%
01	8150	11,458,374.00	433,380.00	3.78%
01	9010	13,359,755.00	20,288.00	0.15%
11	6391	1,830,238.00	69,183.00	3.78%
12	5025	1,870,317.00	70,698.00	3.78%
12	5320	86,697.00	3,277.00	3.78%
12	6105	4,043,293.00	152,836.00	3.78%
12	9010	18,726,649.00	603,454.00	3.22%
13	5310	10,240,163.00	387,078.00	3.78%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		144,460.21	144,460.21
2. State Lottery Revenue	8560	5,819,082.00		2,242,035.00	8,061,117.00
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)		5,819,082.00	0.00	2,386,495.21	8,205,577.21
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	4,720,347.00		0.00	4,720,347.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,098,735.00		0.00	1,098,735.00
4. Books and Supplies	4000-4999	0.00		2,229,124.00	2,229,124.00
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			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
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)		5,819,082.00	0.00	2,229,124.00	8,048,206.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	157,371.21	157,371.21
D. COMMENTS:					

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

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	407,928,509.00	3.61%	422,673,405.00	4.04%	439,768,451.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	9,531,194.00	-24.50%	7,195,822.00	-21.03%	5,682,747.00
4. Other Local Revenues	8600-8799	1,473,821.00	-1.15%	1,456,819.00	-100.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	1,000.00	0.00%	1,000.00	0.00%	1,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(56,236,964.00)	17.66%	(66,167,831.00)	-9.69%	(59,759,360.00)
6. Total (Sum lines A1 thru A5c)		362,697,560.00	0.68%	365,159,215.00	5.62%	385,692,838.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				164,563,587.00		165,124,308.00
b. Step & Column Adjustment				1,457,906.00		1,466,730.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(897,185.00)		(474,880.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	164,563,587.00	0.34%	165,124,308.00	0.60%	166,116,158.00
2. Classified Salaries						
a. Base Salaries				44,865,834.00		45,240,760.00
b. Step & Column Adjustment				396,280.00		400,854.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(21,354.00)		(48,549.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	44,865,834.00	0.84%	45,240,760.00	0.78%	45,593,065.00
3. Employee Benefits	3000-3999	101,601,116.00	0.12%	101,722,425.00	2.22%	103,976,302.00
4. Books and Supplies	4000-4999	7,059,578.00	1.98%	7,199,403.00	1.38%	7,298,809.00
5. Services and Other Operating Expenditures	5000-5999	25,535,922.00	2.46%	26,163,745.00	1.63%	26,590,062.00
6. Capital Outlay	6000-6999	3,005,619.00	-72.35%	830,915.00	1.97%	847,284.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,058,178.00	-14.18%	908,181.00	-16.52%	758,185.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,248,831.00)	-17.63%	(5,971,203.00)	-9.35%	(5,413,040.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,676,777.00	-97.10%	48,655.00	229.46%	160,300.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		342,117,780.00	-0.25%	341,267,189.00	1.37%	345,927,125.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		20,579,780.00		23,892,026.00		39,765,713.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		86,976,380.23		107,556,160.23		131,448,186.23
2. Ending Fund Balance (Sum lines C and D1)		107,556,160.23		131,448,186.23		171,213,899.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	242,146.33		242,146.33		242,146.33
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	28,958,784.00		28,958,784.00		28,958,784.00
d. Assigned	9780	1,500,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,948,030.00		11,429,598.29		10,447,077.81
2. Unassigned/Unappropriated	9790	64,907,199.90		90,817,657.61		131,565,891.09
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		107,556,160.23		131,448,186.23		171,213,899.23
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,948,030.00		11,429,598.29		10,447,077.81
c. Unassigned/Unappropriated	9790	64,907,199.90		90,817,657.61		131,565,891.09
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		76,855,229.90		102,247,255.90		142,012,968.90

F. ASSUMPTIONS

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
Assumptions are presented in a separate document.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,061,615.00	0.00%	2,061,615.00	0.00%	2,061,615.00
2. Federal Revenues	8100-8299	100,599,595.00	-21.33%	79,140,046.00	-61.06%	30,817,088.00
3. Other State Revenues	8300-8599	82,242,190.00	-8.04%	75,632,797.00	-0.15%	75,521,244.00
4. Other Local Revenues	8600-8799	4,545,896.00	-19.13%	3,676,125.00	1.16%	3,718,681.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	56,236,964.00	17.66%	66,167,831.00	-9.69%	59,759,360.00
6. Total (Sum lines A1 thru A5c)		245,686,260.00	-7.74%	226,678,414.00	-24.18%	171,877,988.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				59,740,108.00		58,660,488.00
b. Step & Column Adjustment				436,645.00		384,487.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,516,265.00)		(12,930,691.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,740,108.00	-1.81%	58,660,488.00	-21.39%	46,114,284.00
2. Classified Salaries						
a. Base Salaries				45,052,873.00		42,604,780.00
b. Step & Column Adjustment				327,932.00		279,867.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,776,025.00)		(10,085,740.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	45,052,873.00	-5.43%	42,604,780.00	-23.02%	32,798,907.00
3. Employee Benefits	3000-3999	81,556,575.00	-5.27%	77,261,896.00	-11.92%	68,052,818.00
4. Books and Supplies	4000-4999	36,510,596.00	-33.26%	24,368,517.00	-46.15%	13,121,502.00
5. Services and Other Operating Expenditures	5000-5999	17,903,852.00	-39.39%	10,850,752.00	-13.01%	9,439,538.00
6. Capital Outlay	6000-6999	3,629,881.00	163.73%	9,573,000.00	-94.01%	573,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	107,404.00	0.00%	107,404.00	0.00%	107,404.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,053,617.00	-21.01%	4,781,652.00	-11.85%	4,215,076.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,728,836.00	-57.62%	2,004,237.00	0.00%	2,004,237.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		255,283,742.00	-9.82%	230,212,726.00	-23.36%	176,426,766.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(9,597,482.00)		(3,534,312.00)		(4,548,778.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		42,098,503.90		32,501,021.90		28,966,709.90
2. Ending Fund Balance (Sum lines C and D1)		32,501,021.90		28,966,709.90		24,417,931.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	32,501,021.90		28,966,709.90		24,417,931.90
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		32,501,021.90		28,966,709.90		24,417,931.90
(Line D3f must agree with line D2)						
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
Assumptions are presented in a separate document.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	409,990,124.00	3.60%	424,735,020.00	4.02%	441,830,066.00
2. Federal Revenues	8100-8299	100,599,595.00	-21.33%	79,140,046.00	-61.06%	30,817,088.00
3. Other State Revenues	8300-8599	91,773,384.00	-9.75%	82,828,619.00	-1.96%	81,203,991.00
4. Other Local Revenues	8600-8799	6,019,717.00	-14.73%	5,132,944.00	-27.55%	3,718,681.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,000.00	0.00%	1,000.00	0.00%	1,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		608,383,820.00	-2.72%	591,837,629.00	-5.79%	557,570,826.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				224,303,695.00		223,784,796.00
b. Step & Column Adjustment				1,894,551.00		1,851,217.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,413,450.00)		(13,405,571.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	224,303,695.00	-0.23%	223,784,796.00	-5.16%	212,230,442.00
2. Classified Salaries						
a. Base Salaries				89,918,707.00		87,845,540.00
b. Step & Column Adjustment				724,212.00		680,721.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,797,379.00)		(10,134,289.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	89,918,707.00	-2.31%	87,845,540.00	-10.76%	78,391,972.00
3. Employee Benefits	3000-3999	183,157,691.00	-2.28%	178,984,321.00	-3.89%	172,029,120.00
4. Books and Supplies	4000-4999	43,570,174.00	-27.55%	31,567,920.00	-35.31%	20,420,311.00
5. Services and Other Operating Expenditures	5000-5999	43,439,774.00	-14.79%	37,014,497.00	-2.66%	36,029,600.00
6. Capital Outlay	6000-6999	6,635,500.00	56.79%	10,403,915.00	-86.35%	1,420,284.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,165,582.00	-12.87%	1,015,585.00	-14.77%	865,589.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,195,214.00)	-0.47%	(1,189,551.00)	0.71%	(1,197,964.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	6,405,613.00	-67.95%	2,052,892.00	5.44%	2,164,537.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		597,401,522.00	-4.34%	571,479,915.00	-8.60%	522,353,891.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		10,982,298.00		20,357,714.00		35,216,935.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		129,074,884.13		140,057,182.13		160,414,896.13
2. Ending Fund Balance (Sum lines C and D1)		140,057,182.13		160,414,896.13		195,631,831.13
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	242,146.33		242,146.33		242,146.33
b. Restricted	9740	32,501,021.90		28,966,709.90		24,417,931.90
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	28,958,784.00		28,958,784.00		28,958,784.00
d. Assigned	9780	1,500,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,948,030.00		11,429,598.29		10,447,077.81
2. Unassigned/Unappropriated	9790	64,907,199.90		90,817,657.61		131,565,891.09
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		140,057,182.13		160,414,896.13		195,631,831.13
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,948,030.00		11,429,598.29		10,447,077.81
c. Unassigned/Unappropriated	9790	64,907,199.90		90,817,657.61		131,565,891.09
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		76,855,229.90		102,247,255.90		142,012,968.90
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.86%		17.89%		27.19%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s): San Juan Unified</p>						
<p>2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>		6,158,571.00		6,386,266.00		6,769,049.00
<p>2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>		35,656.88		35,432.11		35,432.11
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>		597,401,522.00		571,479,915.00		522,353,891.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>		597,401,522.00		571,479,915.00		522,353,891.00
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p>		2.00%		2.00%		2.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>		11,948,030.44		11,429,598.30		10,447,077.82
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p>		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>		11,948,030.44		11,429,598.30		10,447,077.82
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

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

35,656.88
District's ADA Standard Percentage Level: 1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)	District Regular	37,799	37,437	
	Charter School			
	Total ADA	37,799	37,437	1.0%
Second Prior Year (2020-21)	District Regular	37,342	37,437	
	Charter School			
	Total ADA	37,342	37,437	N/A
First Prior Year (2021-22)	District Regular	37,127	37,413	
	Charter School		0	
	Total ADA	37,127	37,413	N/A
Budget Year (2022-23)	District Regular	36,171		
	Charter School	0		
	Total ADA	36,171		

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

by more than the following percentage levels:

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

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

35,656.9

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment		Enrollment Variance	Status
		Budget	CBEDS Actual	Level (If Budget is greater than Actual, else N/A)	
Third Prior Year (2019-20)	District Regular	39,890	39,445		
	Charter School				
	Total Enrollment	39,890	39,445	1.1%	Not Met
Second Prior Year (2020-21)	District Regular	39,528	38,945		
	Charter School				
	Total Enrollment	39,528	38,945	1.5%	Not Met
First Prior Year (2021-22)	District Regular	38,944	38,077		
	Charter School				
	Total Enrollment	38,944	38,077	2.2%	Not Met

Budget Year (2022-23)		
District Regular		37,597
Charter School		
Total Enrollment		37,597

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The district was anticipating declining enrollment, it has seen a higher decline in enrollment than expected due to COVID.

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

Explanation:
(required if NOT met)

The district was anticipating declining enrollment, it has seen a higher decline in enrollment than expected due to COVID.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals	CBEDS Actual	
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	37,437	39,445	94.9%
	Charter School		0	
	Total ADA/Enrollment	37,437	39,445	
Second Prior Year (2020-21)	District Regular	37,437	38,945	96.1%
	Charter School	0		
	Total ADA/Enrollment	37,437	38,945	
First Prior Year (2021-22)	District Regular	33,973	38,077	89.2%
	Charter School			
	Total ADA/Enrollment	33,973	38,077	
Historical Average Ratio:				93.4%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 93.9%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	35,657	37,597	94.8%	Not Met
	Charter School	0			
	Total ADA/Enrollment	35,657	37,597		
1st Subsequent Year (2023-24)	District Regular	35,432	37,360	94.8%	Not Met
	Charter School				
	Total ADA/Enrollment	35,432	37,360		
2nd Subsequent Year (2024-25)	District Regular	35,432	37,360	94.8%	Not Met
	Charter School				
	Total ADA/Enrollment	35,432	37,360		

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The District experienced a higher absenteeism rate in 2021-22 due to several COVID variant surges, that decreased the historical average ratio for this criterion. We anticipate attendance rates will recover to pre COVID levels in the budget and out years.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	37,483.19	36,241.81	35,561.85	35,529.04
b. Prior Year ADA (Funded)		37,483.19	36,241.81	35,561.85
c. Difference (Step 1a minus Step 1b)		(1,241.38)	(679.96)	(32.81)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(3.31%)	(1.88%)	(.09%)

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding	383,235,391.00	407,928,509.00	422,673,405.00
b1. COLA percentage	5.07%	10.00%	5.38%
b2. COLA amount (proxy for purposes of this criterion)	19,430,034.32	40,792,850.90	22,739,829.19
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	5.1%	10.0%	5.4%

Step 3 - Total Change in Population and Funding Level

(Step 1d plus Step 2c)	1.8%	8.1%	5.3%
LCFF Revenue Standard (Step 3, plus/minus 1%):	0.76% to 2.76%	7.12% to 9.12%	4.29% to 6.29%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	126,549,561.00	126,549,561.00	126,549,561.00	126,549,561.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	411,321,309.00	436,831,041.00	452,000,252.00	469,119,392.00
District's Projected Change in LCFF Revenue:		6.20%	3.47%	3.79%
LCFF Revenue Standard		0.76% to 2.76%	7.12% to 9.12%	4.29% to 6.29%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The LCFF funding is based on current enrollment and ADA projections and includes a higher than standard COLA based on the Governor's May revised budget and State projections.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2019-20)	295,160,436.01	312,419,348.33
Second Prior Year (2020-21)	279,494,759.86	294,582,099.92	94.9%
First Prior Year (2021-22)	294,856,065.00	320,620,587.00	92.0%
Historical Average Ratio:			93.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	2.0%	2.0%
	90.8% to 96.8%	90.8% to 96.8%	90.8% to 96.8%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2022-23)	311,030,537.00	340,441,003.00	91.4%
1st Subsequent Year (2023-24)	312,087,493.00	341,218,534.00	91.5%	Met
2nd Subsequent Year (2024-25)	315,685,525.00	345,766,825.00	91.3%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.76%	8.12%	5.29%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-8.24% to 11.76%	-1.88% to 18.12%	-4.71% to 15.29%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-3.24% to 6.76%	3.12% to 13.12%	0.29% to 10.29%

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

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

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	100,014,671.00		
Budget Year (2022-23)	100,599,595.00	.58%	No
1st Subsequent Year (2023-24)	79,140,046.00	(21.33%)	Yes

2nd Subsequent Year (2024-25)	30,817,088.00	(61.06%)	Yes
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Explanation:
(required if Yes)

2022/23 and 2023/24 include one-time funds related to COVID that will be spent out through 2024-25, adjustments to Special Education funding, Title I, II and American Rescue Plan funding. Also, included are reductions for the School Improvement Block grant, Community School Partnership program, Project Cal-Well, and the COPS grant being fully spent out.

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

First Prior Year (2021-22)	101,086,985.00		
Budget Year (2022-23)	91,773,384.00	(9.21%)	Yes
1st Subsequent Year (2023-24)	82,828,619.00	(9.75%)	Yes
2nd Subsequent Year (2024-25)	81,203,991.00	(1.96%)	Yes

Explanation:
(required if Yes)

The budget for all three years includes adjustments for Special Education funding, the Strong Workforce grant, TUPE and the new Expanded Learning Opportunities program. Also included are reductions for ASES, Learning Recovery Support Block grant, Early Intervention Mental Health, Child Nutrition Kitchen upgrades and Staff Training funds, A-G funding, Project Cal-New and California Department of Health grant, which will be fully spent or carry over only.

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

First Prior Year (2021-22)	6,783,676.00		
Budget Year (2022-23)	6,019,717.00	(11.26%)	Yes
1st Subsequent Year (2023-24)	5,132,944.00	(14.73%)	Yes
2nd Subsequent Year (2024-25)	3,718,681.00	(27.55%)	Yes

Explanation:
(required if Yes)

The 2022/23 budget includes a reduction for the balance of the LEA Medi-Cal Billing resource being reclassified from a federal resource to a local resource, adjustments for E-Rate funding, Intel grant and the Professional Development Support grant. All years include adjustments for donations, misc. income and local grants that are budgeted as they are received or as carry over is determined.

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

First Prior Year (2021-22)	37,831,176.00		
Budget Year (2022-23)	43,570,174.00	15.17%	Yes
1st Subsequent Year (2023-24)	31,567,920.00	(27.55%)	Yes
2nd Subsequent Year (2024-25)	20,420,311.00	(35.31%)	Yes

Explanation:
(required if Yes)

The increase in 2022/23 is due to equipment purchases, Chromebooks and the new Expanded Learning Opportunities program, the new Cal New and California Department of Public Health grants spending plans, and the planned one-time expenditures, and projected carry overs for 2022/23. The 2023/24 and 2024/25 budget includes adjustments for planned textbook adoption, fuel costs, and one-time funds being spent out through 2024/25.

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

First Prior Year (2021-22)	43,805,600.00		
Budget Year (2022-23)	43,439,774.00	(.84%)	No
1st Subsequent Year (2023-24)	37,014,497.00	(14.79%)	Yes
2nd Subsequent Year (2024-25)	36,029,600.00	(2.66%)	Yes

Explanation:
(required if Yes)

The decreases in 2023/24 and 2024/25 are due to adjustments for insurance, software programs, internet/hot spot costs and one-time funds being spent out through 2024/25.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2021-22)	207,885,332.00		
Budget Year (2022-23)	198,392,696.00	(4.57%)	Met
1st Subsequent Year (2023-24)	167,101,609.00	(15.77%)	Not Met
2nd Subsequent Year (2024-25)	115,739,760.00	(30.74%)	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	81,636,776.00		
Budget Year (2022-23)	87,009,948.00	6.58%	Met
1st Subsequent Year (2023-24)	68,582,417.00	(21.18%)	Not Met
2nd Subsequent Year (2024-25)	56,449,911.00	(17.69%)	Not Met

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

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

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

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

2022/23 and 2023/24 include one-time funds related to COVID that will be spent out through 2024-25, adjustments to Special Education funding, Title I, II and American Rescue Plan funding. Also, included are reductions for the School Improvement Block grant, Community School Partnership program, Project Cal-Well, and the COPS grant being fully spent out.

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

The budget for all three years includes adjustments for Special Education funding, the Strong Workforce grant, TUPE and the new Expanded Learning Opportunities program. Also included are reductions for ASES, Learning Recovery Support Block grant, Early Intervention Mental Health, Child Nutrition Kitchen upgrades and Staff Training funds, A-G funding, Project Cal-New and California Department of Health grant, which will be fully spent or carry over only.

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

The 2022/23 budget includes a reduction for the balance of the LEA Medi-Cal Billing resource being reclassified from a federal resource to a local resource, adjustments for E-Rate funding, Intel grant and the Professional Development Support grant. All years include adjustments for donations, misc. income and local grants that are budgeted as they are received or as carry over is determined.

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

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

The increase in 2022/23 is due to equipment purchases, Chromebooks and the new Expanded Learning Opportunities program, the new Cal New and California Department of Public Health grants spending plans, and the planned one-time expenditures, and projected carryovers for 2022/23. The 2023/24 and 2024/25 budget includes adjustments for planned textbook adoption, fuel costs, and one-time funds being spent out through 2024/25.

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

The decreases in 2023/24 and 2024/25 are due to adjustments for insurance, software programs, internet/hot spot costs and one-time funds being spent out through 2024/25.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

<p>1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?</p>	<div style="border: 1px solid black; width: 60px; height: 40px; margin: 0 auto; text-align: center; padding: 5px;">Yes</div>
<p>b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)</p>	<div style="border: 1px solid black; width: 60px; height: 40px; margin: 0 auto; text-align: center; padding: 5px;">6,158,571.00</div>

2. Ongoing and Major Maintenance/Restricted Maintenance Account

<p>a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)</p>	<div style="border: 1px solid black; width: 100%; height: 100%; text-align: center; padding: 5px;">514,405,602.00</div>		
<p>b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)</p>	<p>3% Required</p> <p>Minimum Contribution</p> <p>(Line 2c times 3%)</p>	<p>Budgeted Contribution¹</p> <p>to the Ongoing and Major Maintenance Account</p>	<p>Status</p>
<p>c. Net Budgeted Expenditures and Other Financing Uses</p>	<p>514,405,602.00</p>	<p>15,432,168.06</p>	<p>15,432,168.00</p> <p>Not Met</p>

* Fund 01, Resource 8150, Objects 8900-8999

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

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

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

The number was rounded down to a whole number and is off by .06.

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	9,725,000.00	10,071,000.00	11,539,251.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	36,859,846.69	42,509,506.48	43,362,641.97
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(5,831,664.00)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	40,753,182.69	52,580,506.48	54,901,892.97
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	486,185,198.34	503,547,047.32	576,962,535.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	3,931,719.84	4,789,481.59	5,434,089.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	490,116,918.18	508,336,528.91	582,396,624.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.3%	10.3%	9.4%

District's Deficit Spending Standard Percentage Levels

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(Line 3 times 1/3):	2.8%	3.4%	3.1%
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¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	6,957,729.05	320,118,802.82	N/A	Met
Second Prior Year (2020-21)	18,673,535.51	307,784,971.92	N/A	Met
First Prior Year (2021-22)	16,940,799.00	322,669,242.00	N/A	Met
Budget Year (2022-23) (Information only)	20,579,780.00	342,117,780.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

0.3% 400,001 and over

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance	Status
	Original Budget	Estimated/Unaudited Actuals	Variance Level (If overestimated, else N/A)	
Third Prior Year (2019-20)	42,721,894.41	45,145,934.67	N/A	Met
Second Prior Year (2020-21)	40,760,783.67	51,362,045.72	N/A	Met
First Prior Year (2021-22)	70,035,581.23	70,035,581.23	0.0%	Met
Budget Year (2022-23) (Information only)	86,976,380.23			

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

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

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

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

Explanation:

(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	35,657	35,432	35,432
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	6,158,571.00	6,386,266.00	6,769,049.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	597,401,522.00	571,479,915.00	522,353,891.00
2. Plus: Special Education Pass-through			

	(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	597,401,522.00	571,479,915.00	522,353,891.00
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	11,948,030.44	11,429,598.30	10,447,077.82
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	11,948,030.44	11,429,598.30	10,447,077.82

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	11,948,030.00	11,429,598.29	10,447,077.81
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	64,907,199.90	90,817,657.82	131,565,891.68
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	76,855,229.90	102,247,256.11	142,012,969.49
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.86%	17.89%	27.19%
	District's Reserve Standard (Section 10B, Line 7):	11,948,030.44	11,429,598.30	10,447,077.82
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
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1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**

First Prior Year (2021-22)	(52,903,997.00)			
Budget Year (2022-23)	(56,236,964.00)	3,332,967.00	6.3%	Met
1st Subsequent Year (2023-24)	(66,167,830.79)	9,930,866.79	17.7%	Not Met
2nd Subsequent Year (2024-25)	(59,759,359.62)	(6,408,471.17)	(9.7%)	Met

1b. **Transfers In, General Fund ***

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

1c. **Transfers Out, General Fund ***

First Prior Year (2021-22)	4,052,628.00			
Budget Year (2022-23)	6,405,613.00	2,352,985.00	58.1%	Not Met
1st Subsequent Year (2023-24)	2,052,892.00	(4,352,721.00)	(68.0%)	Not Met
2nd Subsequent Year (2024-25)	2,164,537.00	111,645.00	5.4%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

1a.

NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

The 2023/24 budget includes an additional contribution to a restricted resource for instructional materials related to a planned textbook adoption.

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

In 2022/23 transfers out includes a transfer to fund 12 to support continued services.

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

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Remaining Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	2	FD 01/OB 8982	FD 01/OB 7438/7439	445,404
Certificates of Participation				
General Obligation Bonds	various	FD 01/OB 8571/8572/8611/8612	FD 51/OB 7438/7439	752,622,716
Supp Early Retirement Program				
State School Building Loans				

Compensated Absences	1	Various funds/objects	various funds/objects	6,883,757
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Other Long-term Commitments (do not include OPEB):

TOTAL:				759,951,877

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	300,465	299,993	155,260	
Certificates of Participation				
General Obligation Bonds	96,631,669	94,589,226	83,205,172	
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	96,932,134	94,889,219	83,360,432	0
Has total annual payment increased over prior year (2021-22)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

	Self-Insurance Fund	Governmental Fund
	11,381,426	

4. OPEB Liabilities

Data must be entered.

a. Total OPEB liability	145,937,052.00
b. OPEB plan(s) fiduciary net position (if applicable)	145,937,052.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2021

	Budget Year	1st Subsequent Year	2nd Subsequent Year
5. OPEB Contributions	(2022-23)	(2023-24)	(2024-25)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	9,897,575.00	9,897,575.00	9,897,575.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	7,418,758.00	7,705,257.00	7,712,191.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	7,106,021.00	7,414,423.00	7,774,767.00
d. Number of retirees receiving OPEB benefits	493.00	495.00	497.00

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

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

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

Yes

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

3. Self-Insurance Liabilities	
a. Accrued liability for self-insurance programs	9,562,450.00
b. Unfunded liability for self-insurance programs	0.00

	Budget Year	1st Subsequent Year	2nd Subsequent Year
4. Self-Insurance Contributions	(2022-23)	(2023-24)	(2024-25)
a. Required contribution (funding) for self-insurance programs	16,399,647.00	14,826,648.00	14,883,250.00
b. Amount contributed (funded) for self-insurance programs	16,399,647.00	14,826,648.00	14,883,250.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	2326.2	2271.0	2257.3	2124.7

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	Jun 08, 2021		
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	Yes		
	If Yes, date of Superintendent and CBO certification:	Jun 02, 2021		
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	Yes		
	If Yes, date of budget revision board adoption:	Dec 14, 2021		
4.	Period covered by the agreement:	Begin Date:	End Date:	
5.	Salary settlement:	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement

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

or

Multiyear Agreement

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

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

--	--	--

If Yes, explain the nature of the new costs:

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

Certificated (Non-management) Step and Column Adjustments

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
-------------	---------------------	---------------------

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

	(2022-23)	(2023-24)	(2024-25)
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	1923.6	1962.4	1962.4	1585.2

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	Jul 27, 2021
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? If Yes, date of Superintendent and CBO certification:	Yes Jul 23, 2021
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? If Yes, date of budget revision board adoption:	Yes Dec 14, 2021
4.	Period covered by the agreement:	Begin Date: <input type="text"/> End Date: <input type="text"/>

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

One Year Agreement

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

or

Multiyear Agreement

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

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

Negotiations Not Settled

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

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

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

Budget Year 1st Subsequent Year 2nd Subsequent Year

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	298.0	301.9	300.9	293.7

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2.	Salary settlement:	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
	Total cost of salary settlement			
	% change in salary schedule from prior year (may enter text, such as "Reopener")	0.0%	0.0%	0.0%

Negotiations Not Settled

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

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes
Jun 22, 2021

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

	<p>The new Chief Financial Officer started July 1, 2021.</p>
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End of School District Budget Criteria and Standards Review

OTHER INFORMATION

Average Salaries 205
Education Protection Account..... 206
Excess Reserves Substantiation 209
Multi-year Projections Planning Factors and Details 210
Staffing Standards 216
Staffing Trends 225
Glossary..... 226

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General Fund Multi-Year Planning Factors

2022-23 Average Salaries

Average salaries based on 2021-22.

Health & Welfare (H&W) and Payroll-Related (P/R) Costs are updated for 2022-23 rates.

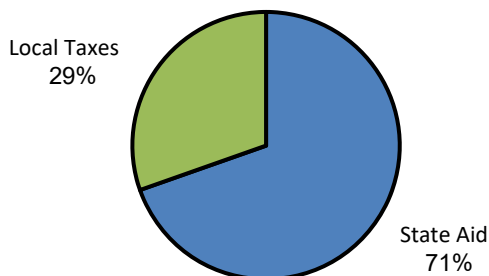
Classification	Job Code	Average/ Average New Hire			Current	Actual	Average	Days/Yr
		Salary	H/W	PR Cost	Total	FTE's	Range/Step	
Counselor K-6/7-8/9-12	121 /122 /124	\$80,166	\$15,316	\$20,268	\$115,750	78.40	10-10-04	186/195
Nurse	100	\$78,621	\$15,061	\$19,877	\$113,559	18.00	17-09-05	187
Psychologist	392 / 136	\$110,499	\$19,177	\$27,936	\$157,612	28.60	63-16-06	198
Special Ed Teacher	Various	\$79,536	\$16,619	\$20,108	\$116,263	287.80	10-10-04	186/187
Elem. Principal	202 / 203	\$126,906	\$17,055	\$32,084	\$176,045	39.00	62-19-06	208
Elem. VP /Adm. Instr. Spclst.	194 /218 / 219	\$113,311	\$19,381	\$28,647	\$161,339	13.00	62-16-06	208
Elem. Teacher	Various	\$81,690	\$15,124	\$20,653	\$117,467	710.40	11-10-04	186
Elem Prep Tchr (& SpEd)	Various	\$81,690	\$15,124	\$20,653	\$117,467	91.68	11-10-04	186
Elem. Secretary	936	\$40,145	\$12,555	\$16,099	\$68,799	28.00	85-25-06	229
MS Principal	206	\$136,999	\$16,877	\$34,636	\$188,512	9.00	62-21-06	208
MS VP /Adm. Instr. Spclst.	195 / 222	\$119,793	\$16,662	\$30,286	\$166,741	11.00	62-17-06	208
MS Teacher	30 / 1013	\$81,690	\$15,124	\$20,653	\$117,467	213.30	11-10-04	186
MS Secretary	938	\$38,053	\$16,877	\$15,260	\$70,190	9.00	85-25-05	229
Librarian	133	\$82,806	\$13,263	\$20,935	\$117,004	8.00	18-10-04	186/195
Teacher on Special Assign	68	\$95,235	\$18,826	\$24,077	\$138,138	12.00	07-18-05	190
HS Principal	208 / 209	\$149,487	\$18,603	\$37,793	\$205,883	8.00	61-23-06	225
HS VP / Admin. Instr. Spclst.	196 / 224 / 225	\$122,207	\$19,452	\$30,896	\$172,555	18.00	62-18-06	208
HS Teacher	40 / 1024	\$81,690	\$15,124	\$20,653	\$117,467	450.61	11-10-04	186
HS Secty I	933	\$39,621	\$15,100	\$15,889	\$70,610	17.00	85-23-06	239
HS Secty II	931	\$44,856	\$10,479	\$17,988	\$73,323	5.00	21-26-05	260
Instructional Asst II	978	\$31,268	\$13,838	\$12,539	\$57,645	142.03	85-19B-06	206
Instructional Asst III	919	\$32,453	\$14,048	\$13,014	\$59,515	106.18	85-22-05	206
Instructional Assist Bilingual	Various	\$29,509	\$10,070	\$11,834	\$51,413	33.69	85-18-05	206
Bus Driver	832	\$36,405	\$14,007	\$14,599	\$65,011	68.94	88-24-06	212
Admin. Asst.(Gen.Unit)	930	\$45,326	\$14,943	\$18,177	\$78,446	11.00	21-28-04	260
Campus Monitor / Rep	759 / 985	\$25,575	\$11,354	\$10,256	\$47,185	33.81	85-13-05	205
Custodian	648	\$39,549	\$12,976	\$15,860	\$68,385	118.13	83-20-05	260
Clerk (Elem Add'l Staff)	946	\$28,164	\$20,893	\$11,294	\$60,351	25.00	85-14-06	218
ICT (ES,MS,HS Add'l Staff)	944	\$32,671	\$15,665	\$13,102	\$61,438	54.63	85-18-06	218
Avg New Hire Teacher	Various	\$56,969	\$11,716	\$14,403	\$83,088	262.96	10-04-04	186/187
Avg. Blended(New&AvgTchr)	Various	\$69,329	\$13,621	\$17,528	\$100,478		10-08-04	186/187
Average Teacher	Various	\$81,690	\$15,124	\$20,653	\$117,467	1,988.78	10-09-05	186/187

Education Protection Account (EPA)

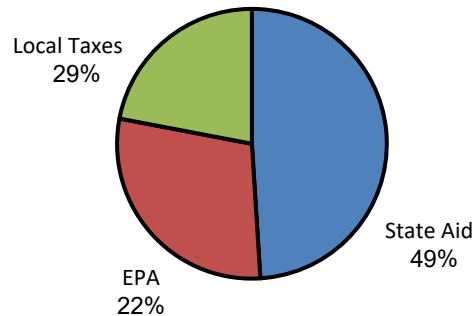
The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. Proposition 55 (2016), continues the use of EPA. The EPA funding is a component of an LEA's or Charter School's total Local Control Funding Formula (LCFF) revenue. Proposition 55 takes effect on January 1, 2018, and remains in effect through December 31, 2030.

The revenues generated from Propositions 30 and 55 are deposited into the EPA and a corresponding reduction is made to the district's or charter school's LCFF revenue. For 2022-23, the reduction is approximately 22% of the total LCFF funding. The district began receiving EPA payments quarterly in Fiscal Year 2013-14.

Funding Before Proposition 30



Funding After Proposition 30



Proposition 30 requires that each LEA shall have sole authority to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided, however, that **the appropriate governing board or body shall make these spending determinations in open session of a public meeting of the governing board or body and shall not use any of the funds from the Education Protection Account for salaries or benefits of administrators or for any other administrative costs.** An LEA may allocate the EPA entitlement entirely to one program for expenditure.

Propositions 30 and 55 require all districts, counties, and charter schools to report on their Web sites an accounting of how much money was received from the EPA and how that money was spent. District EPA information for previous years can be found by selecting the Budget Info link on the District's website.

Listed on the next page is the Education Protection Account Expenditure plan listing how the moneys received from the Education Protection Account are proposed to be spent in 2022-23.

Education Protection Account, Fund 01, Resource 1400**Projected Expenditures through: June 30, 2023**

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	94,531,648
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred revenue	9650	
TOTAL AVAILABLE		94,531,648
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	Function Code	
Instruction	1000-1999	94,531,648
Instruction-Related Services		
Instructional Supervision & Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and counseling services	3110	
Psychological Services	3120	
Attendance and Social Work services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
TOTAL EXPENDITURES AND OTHER FINANCING USES		94,531,648
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		-

**Education Protection Account, Fund 09-Choices, Sub fund 08 Resource 1400
Expenditures through; June 30, 2023**

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	729,866
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred revenue	9650	
TOTAL AVAILABLE		729,866
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		Function Code
Instruction	1000-1999	729,866
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and counseling services	3110	
Psychological Services	3120	
Attendance and Social Work services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
TOTAL EXPENDITURES AND OTHER FINANCING USES		729,866
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0

2022-23 Budget Adoption Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

District: San Juan Unified School District

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and per Education Code Section 42127(a)(2)(B), a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties.

	2022-23	2023-24	2024-25
Total General Fund Expenditures & Other Uses	\$ 597,401,522	\$ 571,479,915	\$ 522,353,891
Minimum Reserve requirement 2%	\$ 11,948,030	\$ 11,429,598	\$ 10,447,078
General Fund (Combined Ending Fund Balance)	\$ 140,057,182	\$ 160,414,896	\$ 195,631,831
Special Reserve Fund EFB	\$ -	\$ -	\$ -
Components of ending balance:			
Nonspendable (revolving, prepaid, etc.)	\$ 242,146	\$ 242,146	\$ 242,146
Restricted	\$ 32,501,022	\$ 28,966,710	\$ 24,417,932
Committed	\$ 28,958,784	\$ 28,958,784	\$ 28,958,784
Assigned	\$ 1,500,000	\$ -	\$ -
Reserve for economic uncertainties	\$ 11,948,030	\$ 11,429,598	\$ 10,447,078
Unassigned and Unappropriated	\$ 64,907,200	\$ 90,817,658	\$ 131,565,891
Subtotal Assigned, Unassigned & Unappropriated	\$ 78,355,230	\$ 102,247,256	\$ 142,012,969
Total Components of ending balance	\$ 140,057,182 TRUE	\$ 160,414,896 TRUE	\$ 195,631,831 TRUE
Assigned & Unassigned balances above the minimum reserve requirement	\$ 66,407,200	\$ 90,817,658	\$ 131,565,891

Statement of Reasons	
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:	
Reserve for one year's growth in LCFF funding (School Services of CA recommends 100% of one year's growth)	\$ 2,344,164
Additional Economic Uncertainty	\$5,974,015
ADA/Staffing Uncertainty	\$0
Total Needs	\$ 8,318,179
Remaining Balance	\$ 58,089,021

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted

	Adopted Budget 2022-23 Budget Assumptions			
	2021-22	2022-23	2023-24	2024-25
AVERAGE DAILY ATTENDANCE (ADA)				
Actual P-2	33,973	35,657	35,432	35,432
Funded	37,483	36,242	35,562	35,529
Change from prior year	-	(1,241.38)	(679.96)	(32.81)
% change from prior	0.00%	-3.31%	-1.88%	-0.09%
LCFF REVENUES				
State Funded COLA	5.07%	10.00%	5.38%	4.02%
LCFF Targeted Student %, 3 yr avg	53.45%	52.65%	53.63%	53.74%
Transportation and TIIG Growth	\$ -	\$ -	\$ -	\$ -
Supplemental Grant Growth	\$ 1,497,514	\$ 1,742,551	\$ 2,061,005	\$ 1,727,883
Base Grant Growth	\$ 16,185,327	\$ 22,950,567	\$ 12,683,891	\$ 15,364,164
TOTAL LCFF FUNDING	\$ 383,235,391	\$ 407,928,509	\$ 422,673,405	\$ 439,765,451
Transportation and TIIG	\$ 7,581,042	\$ 7,581,042	\$ 7,581,042	\$ 7,581,042
Transitional K Add-on	\$ -	\$ 1,245,428	\$ 1,312,432	\$ 1,365,191
Supplemental Grant	\$ 36,279,203	\$ 38,021,754	\$ 40,082,759	\$ 41,810,642
Base Grant	\$ 339,375,146	\$ 361,080,285	\$ 373,697,172	\$ 389,008,576
TOTAL LCFF FUNDING PER ADA	\$ 10,224	\$ 11,221	\$ 11,847	\$ 12,338
Supplemental Grant	\$ 968	\$ 1,049	\$ 1,127	\$ 1,177
\$ Growth from prior year	\$ 41	\$ 81	\$ 78	\$ 50
% Growth from prior year	4.4%	8.4%	7.4%	4.4%
Base Grant	\$ 9,054	\$ 9,963	\$ 10,508	\$ 10,949
\$ Growth from prior year	\$ 1,215	\$ 909	\$ 545	\$ 441
% Growth from prior year	15.5%	10.0%	5.5%	4.2%
Transportation and TIIG	\$ 202	\$ 209	\$ 212	\$ 212
FEDERAL REVENUES				
Special Education-restricted	\$ 12,194,567	\$ 14,713,024	\$ 11,024,097	\$ 11,025,694
Change from prior year	\$ 1,965,385	\$ 2,518,457	\$ (3,688,927)	\$ 1,597
Title I, NCLB, Part A, Low Income - restricted	\$ 10,491,632	\$ 11,239,048	\$ 9,759,320	\$ 9,759,320
Change from prior year	\$ 3,404,712	\$ 747,416	\$ (1,479,728)	\$ -
All Other Federal Programs - unrestricted & restricted	\$ 77,328,472	\$ 74,647,523	\$ 58,356,629	\$ 9,732,074
Change from prior year	\$ 25,102,515	\$ (2,680,949)	\$ (16,290,894)	\$ (48,624,555)

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted

	Adopted Budget 2022-23 Budget Assumptions			
	2021-22	2022-23	2023-24	2024-25
OTHER STATE REVENUES				
Special Education (RS 6500) - restricted	\$ 32,651,046	\$ 36,946,172	\$ 35,691,560	\$ 36,610,551
Change from prior year	\$ 2,167,849	\$ 4,295,126	\$ (1,254,612)	\$ 918,991
Special Education Mental Health - restricted (RS 3327 & 6546)	\$ 3,246,628	\$ 3,236,871	\$ 3,236,871	\$ 3,238,568
Change from prior year	\$ 61,593	\$ (9,757)	\$ -	\$ 1,697
Mandate Block Grant	\$ 1,449,278	\$ 1,625,293	\$ 1,625,293	\$ 1,625,293
Change from prior year	\$ (60,436)	\$ 176,015	\$ -	\$ -
Lottery-unrestricted	\$ 5,783,741	\$ 5,705,901	\$ 5,682,747	\$ 5,682,747
Change from prior year	\$ (729,716)	\$ (77,840)	\$ (23,154)	\$ -
\$ per qualified ADA	\$ 170	\$ 160	\$ 160	\$ 160
Lottery-restricted	\$ 2,229,124	\$ 2,275,359	\$ 2,275,359	\$ 2,275,359
Change from prior year	\$ (3,761,164)	\$ 46,235	\$ -	\$ -
\$ per qualified ADA	\$ 66	\$ 64	\$ 64	\$ 64
OTHER LOCAL REVENUES				
All Other Local Revenue- unrestricted and restricted	\$ 6,783,676	\$ 6,019,717	\$ 5,132,944	\$ 3,718,861
Change from prior year	\$ (5,177,440)	\$ (763,959)	\$ (886,773)	\$ (1,414,083)

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted

	Adopted Budget 2022-23 Budget Assumptions			
	2021-22	2022-23	2023-24	2024-25
EXPENDITURES				
Staffing FTE				
Includes Unschool staffing				
Certificated				
Reg. Ed. based on enrollment	1,336.27	1,338.72	1,326.38	1,311.53
Change from prior year	(13.86)	2.45	(12.34)	(14.85)
Reg. Ed. Reserve	16.00	8.00	8.00	8.00
Change from prior year	8.00	(8.00)	-	-
Reg. Ed. Other Tchr (beyond ratio)	26.40	(3.39)	(3.36)	(2.96)
Change from prior year	9.01	(29.79)	0.03	0.40
Reg. Ed. Other Certificated	94.31	87.26	87.26	87.26
Change from prior year	0.41	(7.05)	0.00	0.00
Reg. Ed. Class Size Reduction	122.86	126.65	126.27	125.74
Change from prior year	(2.54)	3.79	(0.38)	(0.53)
Expense	\$ 11,836,212	\$ 12,462,158	\$ 12,481,270	\$ 12,523,994
Change from prior year	\$ (534,674)	\$ 625,946	\$ 19,112	\$ 42,724
Grade Span implemented	Fully Implemented	Fully Implemented	Fully Implemented	Fully Implemented
Supplemental Grant	191.27	174.40	174.20	174.20
Change from prior year	14.97	(16.86)	(0.20)	(0.00)
Expense	\$ 15,367,426	\$ 16,538,550	\$ 16,645,728	\$ 16,780,425
Change from prior year	\$ 272,167	\$ 1,171,124	\$ 107,178	\$ 134,697
Classified				
Reg. Ed. based on enrollment	195.38	195.38	195.38	195.38
Change from prior year	2.63	-	-	-
Reg. Ed. Classified Other, includes reductions	601.32	618.89	618.89	618.89
Change from prior year	(6.11)	17.58	-	-
Supplemental Grant	111.26	113.28	112.78	112.78
Change from prior year	(3.52)	(5.86)	(0.50)	0.00
Expense	\$ 4,030,049	\$ 4,771,012	\$ 4,787,866	\$ 4,827,426
Change from prior year	\$ 434,194	\$ 48,531	\$ 35,597	\$ 35,887

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted

	Adopted Budget 2022-23 Budget Assumptions			
	2021-22	2022-23	2023-24	2024-25
EXPENDITURES				
Staffing FTE				
Management				
Reg. Ed. based on enrollment	91.00	91.00	91.00	91.00
Change from prior year	-	0.00	0.00	-
Reg. Ed. Other Management, including reductions	44.31	43.63	43.63	43.63
Change from prior year	0.54	(0.68)	-	-
Other Staffing Costs				
Salary Cost of Living Adjustment (COLA)	\$ 30,031,776	\$ 30,031,776	\$ 30,031,776	\$ 30,031,776
(Full year implementation)				
Change from prior year	\$ 7,023,105	\$ -	\$ -	\$ -
COLA % - All, except Teamsters	3.55%	0.00%	0.00%	0.00%
COLA %- Teamsters only-current & retro	3.55%	0.00%	0.00%	0.00%
Minimum wage (estimated impact)-unrestricted and restricted	\$ 1,983,612	\$ 192,061	\$ 403,714	\$ 389,749
Change from prior year	\$ 1,850,000	\$ (1,791,551)	\$ 211,653	\$ (13,965)
Other Collective Bargaining, includes One-Time 2% , Optional Prof Development days, etc.	\$ 2,786,502	\$ 2,786,502	\$ 2,786,502	\$ 2,786,502
Change from prior year	\$ -	\$ -	\$ -	\$ -
Step and Column (net of retirements) General Fund Unrestricted & Restricted	\$ 3,174,078	\$ 3,352,980	\$ 3,379,079	\$ 3,260,108
Certificated non management %	0.90%	0.90%	0.90%	0.90%
Certificated management %	0.80%	0.80%	0.80%	0.80%
Classified %	0.90%	0.90%	0.90%	0.90%
Benefits				
Medical Insurance	\$ 36,751,540	\$ 42,343,398	\$ 43,435,887	\$ 44,728,396
Change due to rate change	\$ 360,530	\$ 5,591,858	\$ 1,092,489	\$ 1,292,509
Premium rate change; % annualized	4.00%	4.24%	4.34%	4.86%
Retiree Medical Insurance	\$ 6,943,667	\$ 6,786,617	\$ 6,718,950	\$ 6,190,075
Change due to salary and rate change	\$ 1,209,216	\$ (157,050)	\$ (67,667)	\$ (528,875)
Affordable Care Act (30 hour plus)	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Change from prior year		\$ -	\$ -	\$ -
Unemployment Insurance	\$ 1,020,594	\$ 1,048,028	\$ 420,730	\$ 423,418
Change due to salary and rate change	\$ 920,237	\$ 27,434	\$ (627,298)	\$ 2,688
% of qualified payroll	0.50%	0.50%	0.20%	0.20%

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund
unless otherwise noted

	Adopted Budget 2022-23 Budget Assumptions			
	2021-22	2022-23	2023-24	2024-25
EXPENDITURES				
Benefits				
Workers' Compensation Insurance	\$ 6,373,336	\$ 5,122,426	\$ 5,085,808	\$ 4,742,958
Change due to rate change & transfers	\$ 937,503	\$ (550,910)	\$ (36,618)	\$ (342,850)
% of qualified payroll	1.63%	1.63%	1.63%	1.63%
State Teachers Retirement (STRS)	\$ 27,217,046	\$ 30,820,513	\$ 31,538,743	\$ 31,728,186
Change due to rate change	\$ 2,367,464	\$ 3,603,467	\$ 718,230	\$ 189,443
% of qualified payroll	16.92%	19.10%	19.10%	19.10%
Public Employee Retirement (PERS)	\$ 9,130,500	\$ 11,574,903	\$ 11,400,672	\$ 11,215,894
Change due to rate change	\$ 1,338,595	\$ 2,444,403	\$ (174,231)	\$ (184,778)
% of qualified payroll	22.910%	25.370%	25.20%	24.60%
Other Benefits (LTSL, Life, Cash option)	\$ 4,791,060	\$ 3,488,469	\$ 3,447,809	\$ 3,208,320
Change due to rate change & transfers	\$ 772,103	\$ (1,302,591)	\$ (40,660)	\$ (239,489)
Supplies and Materials				
Transportation Fuel and Supplies	\$ 1,034,396	\$ 1,196,949	\$ 1,220,888	\$ 1,245,306
Change from prior year	\$ (14,078)	\$ 162,553	\$ 23,939	\$ 24,418
COLA %	-2%	16%	2%	2%
Supplemental Grant	\$ 1,825,517	\$ 1,991,016	\$ 1,991,016	\$ 1,991,016
Change from prior year	\$ 512,868	\$ 165,499	\$ -	\$ -
Services and Operating				
Utilities (electric, gas, water, etc.)	\$ 8,102,416	\$ 8,765,366	\$ 9,040,598	\$ 9,218,698
Change from prior year	\$ 1,530,368	\$ 662,950	\$ 275,232	\$ 178,100
Inflation % increase	23.76%	8.18%	3.14%	1.97%
Property and Liability Insurance	\$ 3,443,621	\$ 3,626,081	\$ 3,807,385	\$ 3,997,754
Change from prior year	\$ 1,106,039	\$ 182,460	\$ 181,304	\$ 190,369
Inflation % increase	46.21%	5.30%	5.00%	5.00%
Supplemental Grant	\$ 2,650,449	\$ 3,169,466	\$ 3,169,466	\$ 3,169,466
Change from prior year	\$ 853,055	\$ 519,017	\$ -	\$ -
Board Election	\$ -	\$ 250,000	\$ -	\$ 250,000
Change from prior year	\$ -	\$ 250,000	\$ (250,000)	\$ 250,000
Other				
CTEIG & Crane Grants-restricted	\$ 1,259,571	\$ 1,580,219	\$ 1,580,219	\$ 1,580,219
Change from prior year	\$ 29,987	\$ 320,648	\$ -	\$ -

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted

	Adopted Budget 2022-23 Budget Assumptions			
	2021-22	2022-23	2023-24	2024-25
EXPENDITURES				
Services and Operating				
Deferred Maintenance Transfer Out	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Change from prior year, Base \$ RRMA		\$ -	\$ -	\$ -
Special Education Contribution	\$ 35,591,410	\$ 37,718,141	\$ 39,640,595	\$ 40,012,666
Change from prior year	\$ (4,407,792)	\$ 2,126,731	\$ 1,922,454	\$ 372,071
System of Professional Growth	\$ 72,911	\$ -	\$ -	\$ -
Change from prior year	\$ 314,466	\$ (72,911)	\$ -	\$ -
Restricted Maintenance Account	\$ 12,945,006	\$ 13,432,168	\$ 15,287,143	\$ 15,835,123
Change from prior year	\$ (400,719)	\$ 487,162	\$ 1,854,975	\$ 547,980

2022-23 SCHOOL SITE STAFFING, SUPPLY AND EQUIPMENT GUIDELINES
Division of Teaching and Learning

These guidelines are grouped by level (elementary, middle, high, and other programs). Each level identifies the staffing levels and supply allocations which could be determined by the Superintendent or designee as needed.

(Changes from prior publication are identified by a ~~strike through~~ or *italics*)

A. ELEMENTARY SCHOOLS

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Principals</u>	1.00 FTE per school	Schools with enrollment below 275 will require additional District assignment for administrators.
Principal K-8 Stipends	1.00 FTE per each K-8 school	
2. <u>Vice-Principals</u>	1.00 FTE per school with enrollment over 700	Allocation is initially based on budget development enrollment projections. Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee. Schools are provided a teacher-in-charge stipend.
3. <u>Teachers</u> Grades TK- 3	1.00 FTE for every 25.54 students (CSR/Grade Span Adj.) <u>SJTA Agreement - Class Size</u> <i>Loading Ratio Max Class Size</i> TK - 3 26 27	Allocation based on enrollment at the end of the 3rd full week of instruction. Elementary teachers will be rounded up. Class Size Penalties: Per Ed Code 41378: Kindergarten - average class size not to exceed 31 students, no class larger than 33 students. Class Size Penalties: Per Ed Code 41376: Grades 1 through 3 - average class size not to exceed 30 students; no class larger than 32 students.
Grades 4- 6 self contained	1 teacher to 25.54 students (CSR/Grade Span Adj.) grades 4-6	Per agreement with San Juan Teachers Assoc. June 10, 2015.
Grade 6-8* departmentalized	1 teacher to 32.15 students grades 6-8 <u>SJTA Agreement - Class Size</u> <i>Loading Ratio Max Class Size</i> 4-6 26 29 (6)-7-8* 33 36	Allocation based on enrollment at the end of the 3rd full week of instruction. Elementary teachers will be rounded up. Class Size Penalties: Grades 4 - 8 (including 6-8 MS & HS)- Average number of pupils per teacher not to exceed the greater of the statewide average number of pupils per teacher in 1964 (29.9) or the District's average number of pupils per teacher in 1964, whichever is greater. (For San Juan Unified School District this number in 1964 was 29.6).
Preparation Period Teachers for Grade 6-8 Teachers @ K-8 Schools	Prep is 1.33 periods daily (.26 FTE) for departmentalized grades 6-8 at K-8 schools.	Staffing is based on article 8.01.7 in the SJTA agreement or as designated by Superintendent or designee.
Preparation Period Teachers	Each regular classroom elementary teacher grades 1- 6 and full day Transitional Kindergarten/Kindergarten & K-1 Combo teachers receive 160 District funded minutes a week preparation period. With an additional 2.95 FTE off ratio which includes a .6 FTE for a PE Lead Teacher; a .4 Music Lead and .4 Art Lead Teacher.	Specialists will be limited to teach 33 sessions per week. Ratio is 1 prep teacher to 8.25 regular classroom teachers. FTE per Lead teacher per 9/14/18 agreement with SJTA.
K-8 Department Chair Stipends	2 Dept. C stipend per K-8 School	Departmentalized
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.
4. <u>Counselors</u>	0.2 FTE per K-8 School	
5. <u>Intervention / Support</u>	3.0 FTE School Social Worker	
6. <u>Secretarial/Clerical</u>	<u>Basic Staff:</u> · Elem. School Secretary: 1.00 FTE per school, 10.5 months/8 hrs. · Intermediate Clerk Typist: 0.75 FTE per school, 10 months/6 hrs. <u>Additional Staff (Clerk):</u> · Up to 500 students: 0.50 FTE/10 months/4 hrs. · 501-600 students: 0.625 FTE/10 months/5 hrs. · 601-700 students: 0.75 FTE/10 months/6 hrs. · 701 & over students: 1.25/10 months/10 hrs.	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.

A. ELEMENTARY SCHOOLS

PERSONNEL	ALLOCATION	COMMENTS
7. <u>Media Center Technicians</u>	None	
8. <u>Grades TK- 5 & self-contained 6th Equity Days</u>	To be determined after staffing	Allocation shall be 1 day per member.
9. <u>Campus Monitors</u>	1.0 FTE for all K-8 schools w/o a vice principal	
10. <u>International Baccalaureate Primary Years Program</u>	\$46,308	Funding needs to be used first to pay for membership. Remaining funds are for program implementation, including training and coordinator staffing at .2 FTE
11. <u>Operations</u> a. Custodian	1 FTE Elementary head custodian & 1.0 FTE to 2.75 FTE custodians per school depending on site size.	1 Elementary head custodian is assigned to each elementary school to open school, inspect playground equipment and grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian allocation varies based on time required to clean restrooms, kindergarten, certain types of special education rooms, and interior hallways daily and mop or vacuum classroom floors every other day.

SUPPLIES	ALLOCATION	COMMENTS
12. <u>Instructional Materials Allocation (IMA)</u>	\$71.00 per student enrolled (plus School Playground Rec Aides Allocation)	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support, SIS printing, and School Playground Rec Aides allocation for Elementary sites. Allocation is based on enrollment at the end of the 3rd full week of instruction.
13. <u>Prep Supplies</u>	\$500 per FTE for Art, Music, Other and P.E. Specialist monitored through the VAPA Department	

B. MIDDLE SCHOOLS (MS)

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Principals</u>	1.0 FTE per school	
2. <u>Vice-Principals</u>	A total of 9.0 FTEs for all Middle Schools to be assigned by Superintendent or designee.	1.0 FTE per school 2.0 FTE per school with an enrollment of 1,000
3. <u>Teachers</u> Grades 6-8	1 teacher to 27.6 students <u>SJTA Agreement - Class Size</u> Loading Ratio Max Class Size (6)7 - 8 33 36	Allocation is based on enrollment at the end of the 3rd full week of instruction. Prep period is included in the teacher/student allocation ratio identified.
Off Ratio Teachers	4.6 FTE	Middle Years International Baccalaureate Program
Department Chair Stipends	<u>Stipends per school:</u> 4 Core subject - Dept. A 1 Special Ed Stipend - Dept. A or B depending on number of Special Ed programs at the site 2 Additional curricular area - Dept. B	Each school is allocated seven (7) Department Chair Stipends. Any additional Dept. Chair positions a site wishes to add will be funded by the school.
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.
4. <u>Instructional Assistants</u>	None	
5. <u>Counselors</u>	1.00 FTE per school Total of 9.0 FTEs for all Middle Schools	
6. <u>Media/Library Technicians</u>	0.875 FTE per school, 9 months/7hrs. Total of 7.875 FTEs for all Middle Schools	
7. <u>Secretarial/Clerical</u>	<u>Basic staff:</u> · Middle School Secretary: 1.00 FTE per school, 10.5 months/8 hrs. · MS Records and Report Clerk: 1.00 FTE per school, 10.5 months/8 hrs. <u>Additional Staff (ICT):</u> 0.75 FTE per school, 10 months/6 hrs. (for attendance) · 800-900 students: 0.5 FTE (10 months/4 hrs.) · 901 + students: 1.0 FTE (10 months/8 hrs.)	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.
8. <u>Campus Monitors</u>	1.0 FTE per site	
9. <u>International Baccalaureate Middle Years Program</u>	\$38,500	Funding needs to be used first to pay for membership. Remaining funds are site discretionary. Increased \$25,000 in 2015-16. Staffing currently part of off ratio.
10. <u>Articulation</u>	See comments	Allocation is for extra assignment and or substitutes for staff for the articulation of students from grades 5 to 6 and grades 6 to 7 and grades 8 to 9 is centrally budgeted based on a baseline allocation and percentage of total students.
11. <u>Operations</u> a. Custodians	1 FTE MS head custodian and between 1.5 FTE to 2.5 FTE custodians per school depending on site size.	1 MS head custodian is assigned to each middle school to open school, inspect grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian allocation varies based on time required to clean restrooms, locker rooms, kitchen, multi-purpose room, office and interior hallways daily and mop or vacuum classroom floors every other day.
SUPPLIES	ALLOCATION	COMMENTS
13. <u>Instructional Materials Allocation</u>	\$75.77 per student enrolled (plus After School Detention & Duty Relief)	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support, SIS printing, Clerical support, After School Detention and Duty Relief. Allocation is based on enrollment at the end of the 3rd full week of instruction.

C. HIGH SCHOOLS (HS)

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Principals</u>	1.00 FTE per school	
2. <u>Vice Principals</u>	1.00 FTE per school with enrollment of less than 850 2.00 FTE per school with enrollment of 850 to 1,750 3.00 FTE per school with enrollment of more than 1,750 Total of 18.0 FTEs for all High Schools Schools with only two VP's will be provided an additional \$6,000, plus payroll related costs for Extra Admin Support from the Central Asst. Supt. Secondary Ed. budget. Article 10 Safety- \$3K at sites with less than 3 VP's	Allocation is initially based on budget development enrollment projections. Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee.
3. <u>Teachers</u> Grades 9-12	1.00 FTE for every 27.8 students <i>Loading Ratio Max Class Size</i> 9 - 12 33 36	Allocation is based on enrollment at the end of the 3rd full week of instruction for traditional sites & for block sites by the 10th instructional day from the first day of instruction.
Intervention Teachers -	.4 FTE per traditional & .34 FTE per for block sites (FTE included in section I "LCFF Supplemental" #6)	Embedded credit recovery (dropout prevention)
Off Ratio Teachers	1.47 FTE	IB & Contractual Requirement.
ROP/CTE/School to Career	12.215 12.91 FTE's for all High Schools	
Department Chair Stipends	<u>Stipends per school:</u> 4 Core subject - Dept. A 1 Special Ed Stipend - Dept. A 2 Additional curricular area - Dept. B	Any additional Dept. Chair positions a site wishes to add will be funded by the school.
High School Stipends	3 Curriculum Facilitator stipends per site	Sites may convert 1 Curriculum Facilitator stipend to 2 Site-funded Dept. Chair C Stipends with Div. approval. The District also sponsors athletic stipends which are allocated by the school site. (See Athletics' Section)
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.
5. <u>Counselors</u>	1.50 FTE per school with enrollment of less than 900 2.00 FTE per school with enrollment 900-1199 2.50 FTE per school with enrollment 1200-1499 3.00 FTE per school with enrollment 1500-1799 3.50 FTE per school with enrollment of more than 1799 Total of 22.0 FTEs for all High Schools	Allocation is initially based on budget development enrollment projections. Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee.
6. <u>Intervention / Support</u>	2.1 FTE At Risk Case Manager	
7. <u>Librarians</u>	1.00 FTE per school	
8. <u>Instructional Assistants</u>	None	

C. HIGH SCHOOLS (HS)

PERSONNEL	ALLOCATION	COMMENTS
9. <u>Secretarial/Clerical</u>	<p><u>Basic staff:</u></p> <ul style="list-style-type: none"> · School Secretary II: 1.00 FTE per school, 12 months/8hrs. · School Secretary I: 2.00 FTE per school, 11 months/8hrs. each · School Controller: 1.00 FTE per school, 12 months/8hrs. · Sr. Records & Report Clerk: 2.00 FTE per school (1 @ 11 months/8 hrs. and 1 @ 12 months/8 hrs.) <p>ICT:</p> <ul style="list-style-type: none"> · 1.0 FTE per school (10 months/8 hrs.) <p><u>Additional Staff (ICT):</u></p> <ul style="list-style-type: none"> · 1101 to 1500 students: 0.625 FTE per school (1 @ 10 months/5 hrs.) · 1501 to 1900 students: 1.25 FTE per school (2 @ 10 months/5 hrs. each) · 1901 and over students: 1.875 FTE per school (3 @ 10 months/5 hrs. each) 	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.
10. <u>Campus Monitors</u>	2.0 FTE per school	
11. <u>Civitas Program</u>	\$40,000	Allocation can be used to fund personnel. Increased \$15,000 in 2015-16
12. <u>International Baccalaureate Middle Years/Diploma Program</u>	\$120,000	Allocation can be used to fund personnel. Increased \$50,000 in 2015-16
13. <u>International Studies Program</u>	\$25,000	Allocation can be used to fund personnel.
14. <u>Operations</u> a. Custodians	1 FTE HS custodial/plant supervisor, 1 FTE lead custodian and between 4.0 FTE to 6.75 FTE custodians per school depending on site size.	1 HS custodial/plant supervisor is assigned to each high school to open school, inspect grounds and swimming pools, perform minor maintenance, cafeteria set up, clean kitchen and cafeteria, supervises lead custodian and custodians, and perform miscellaneous tasks to support site staff during the day. 1 lead custodian manages custodial activities and perform cleaning tasks. Custodian allocation varies based on time required to clean restrooms, locker rooms, kitchen, multi-purpose room, swimming pool decks, gymnasiums, shop areas and interior hallways daily and mop or vacuum classroom floors every other day.
15. <u>Athletics</u>	Regular high school site allocation is 23 varsity coaches, 21 assistant coaches, 1 head coach and 6 assistant coaches for pre-season football, and 4 head coaches. Sites without swimming pools have 19 varsity coaches.	A stipend is paid by the district to athletic coaches per season as outlined in the District's salary schedule.

SUPPLIES	ALLOCATION	COMMENTS
16. <u>Instructional Materials Allocation</u>	\$92.26 per student enrolled at a traditional site and \$93.21 per student enrolled at a block scheduled site (plus After School Detention)	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support, SIS printing, Clerical/ICT support, After School Detention. Allocation is based on enrollment at the end of the 3rd full week of instruction.

D. K-12

PERSONNEL	ALLOCATION	COMMENTS
Non-ratio Certificated Staffing	2.0 1.0 FTE Teacher On Special Assignment TOSA 1.0 FTE Lead Counselor 1.0 FTE Counselor Special Program	

E. 6-12

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Saturday School</u>	See comments	Allocation is for extra assignment for certificated staff to supervise students who are required to attend Saturday School programs. The funds are centrally budgeted and are based on an allocation which would cover the projected Saturdays for the year for 18 Middle and High Schools.
2. <u>Extra-curricular Class Activities</u>		Allocation is for stipends for class activities outlined in the District salary schedule.

F. ALTERNATIVE LEARNING CENTER (Meraki High School/Independent Study/Continuation High Schools)

MERAKI HIGH SCHOOL

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u> Department Chair Stipends Leadership Stipends	5.0 FTE - 1 FTE for every 25 students 4 Stipends - Dept. A Mutually agreed upon by the District and SJTA	Allocation of personnel is determined by the Superintendent or designee. Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal
2. <u>Counselor-Special Program</u>	1.0 FTE & 1 Counselor Stipend	
3. <u>Youth Employment Technicians I</u>	1.0 FTE, 11 months	
4. <u>Instructional Assistant</u>	1.0 FTE, 9 months	
5. <u>Secretary II</u>	1.0 FTE , 12 months	
6. <u>Campus Monitor</u>	1.0 FTE	
Custodians at the Fair Oaks Campus serve all alternative schools on the campus		

INDEPENDENT STUDY

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u> Department Chair Stipends Leadership Stipends	44.77 17.77 FTE (No ratio) 4 Stipends - Dept. A 3 Stipends	Allocation of personnel is determined by the Superintendent or designee. Each school will be provided the number of staff members for the school leadership team based upon total number of staff members as mutually agreed upon by the District and SJTA.
2. <u>Counselors</u>	0.80 FTE & 1 Counselor Stipend	
3. <u>Clerical</u>	3.00 FTE	

CONTINUATION HIGH SCHOOLS – LA ENTRADA ACADEMY

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u> Department Chair Stipends Academy Stipends	4.22 FTE, 10 months (No ratio) 3 Stipend - Dept. A Academy 4 Academy Stipends	La Entrada operates as an Academy with computer-assisted instruction, one-on-one tutoring, and small group instruction. Allocation of personnel is determined by the Superintendent or designee.
2. <u>Program Spec K-12 Curriculum</u>	1.0 FTE	
3. <u>Instructional Assistant - Academy</u>	3.0 FTE, 9 months	
4. <u>Secretarial/Clerical</u>	Registrar/Secretary Academy: 1.0 FTE, 10.5 months Sr. Records & Report Clerk: 1.0 FTE, 10.0 months	

G. STUDENT SERVICES

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u> Home and Hospital Home School	4.8 FTE (No ratio) 2.0 4.0 FTE (No ratio)	
Leadership Stipends	3 Stipends	Mutually agreed upon by the District and SJTA
2. <u>Nurses</u>	22.65 FTE	14.3 14.5 FTE Health Services (General Purpose) 4.35 FTE Health Services (Special Ed) 4.0 FTE Fund 12
Leadership Stipends	3 Stipends	Mutually agreed upon by the District and SJTA
3. Intervention/Positive Behavior Support	1.0 FTE Behavior Support Specialist	

H. SPECIAL EDUCATION

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Program Administrator</u>	2.0 FTE	
2. <u>Teachers</u> Special Day Class: Mild to Moderate Special Day Class: Moderate to Severe SDC 7-12 Mild to Moderate Resource & Inclusion Specialist	1.00 FTE per district wide class size average of not more than 12, with class size maximum of not more than 17 students 1.00 FTE per district wide class size average of not more than 10, with a class size maximum of not more than 14 caseload maximum shall be 26 students K-8: 1.00 FTE for every 28 students 9-12: 1.00 FTE for every 28 students	Based on program needs See Article 7.07.1 d. in the SJTA agreement for a list of some of the programs
3. <u>Designated Instruction & Services</u> Speech Therapist Speech & Language Therapy Assist. Occupational Therapist Certificated Occupational Therapy Assist. Adapted Physical Education Mental Health (MH) Career Prep Supplemental Instruction Preschool Grants Prep Teachers Leadership Stipends	loading to 40:1 with a maximum caseload of 60 12.0 FTE Ed Rel Spec Ed Mental Health Therapists, 4.5 FTE Psychologist, 3.00 2.34 FTE IA III Each Special Day Classroom (elementary SDC) teacher at non Special Ed sites in grades 1 through 8 receives 160 district funded minutes a week preparation period.	Based on program needs. Specialists are available for preparation periods, to be allocated by the superintendent or designee based on district need. Beginning in 2003-04, La Vista Grades 7-12 grade teachers receive 0.20 FTE of prep for every 1.0 FTE teacher instead of 160 minutes per week. The allocation is included in the La Vista site allocation. 1.0 FTE is dedicated per site to Ralph Richardson and Laurel Ruff. Beginning in 2005-06, each school will be provided the number of staff members for the school leadership team based upon total number of staff members as mutually agreed upon by the District and the SJTA. Each school leadership team will range from a minimum of four to a maximum of nine including the principal and vice principal. Additional 5 stipends for speech language pathologists leadership teams.
Department Chair Stipend	1 Stipend at each middle & high school - Dept. A or B depending on number of Special Ed programs at the site 1 Stipend for each speech language & hearing specialist	

H. SPECIAL EDUCATION

PERSONNEL	ALLOCATION	COMMENTS
4. <u>Other Positions</u>	3.0 FTE Asst. Directors 9.0 11.0 FTE Program Specialists	Based on program needs.
5. <u>Counselors</u>		Based on program needs
6. <u>Psychologists</u>	22.3 24.1 FTE	6.27 FTE Health Services 46.03 17.83 FTE Special Ed
7. <u>Behaviorists</u>	5.0 FTE Special Ed Behaviorist Specialist	Based on program needs
8. <u>Significantly Disproportionate (Intervention Services)</u>	1.0 FTE Psychologist 1.6 FTE Counselor 1.6 FTE Ed Rel Spec Ed MH Therapist 3.21 FTE School Social Worker 4.13 FTE Social Emotional Support Technician	The District was notified in 2011-12 that we were Significantly Disproportionate and needed to set aside funds to implement Comprehensive Early Intervening Services (CEIS). This will continue until the District is no longer identified as Significantly Disproportionate. At that time, these positions will not be funded out of Special Education.
9. <u>Equity Days</u>	4 Days granted to all teachers for planning, preparing and developing IEPs	
10. <u>Secretarial/ Clerical/ Others</u>	<u>Basic Staff:</u>	
Elementary School Secretary	2.00 FTE, 1 per center	
Middle School Secretary (La Vista) Clerks	1.00 FTE 4.25 1.75 FTE <u>Additional staff (Clerk):</u> · Up to 500 students: 0.50 FTE/10 months/4 hrs. · 501-600 students: 0.625 FTE/10 months/5 hrs. · 601-700 students: 0.75 FTE/10 months/6hrs. · 701 and over students: 1.25/10 months, 10 hrs.	
11. <u>Classified Instructional Personnel</u>		Includes instructional assistants, interpreters, and brail lists. Based on program needs.
12. <u>Spec. Ed Campus Intern Support</u>	0.8750 FTE	Assigned to La Vista.
13. <u>Custodians</u>	1 FTE Elementary head custodian and 1.25 FTE custodians assigned to Laurel Ruff Center. 1 FTE Elementary head custodian and 1.5 FTE custodian assigned to Ralph Richardson Center. 1 FTE Elementary head custodian and .75 FTE custodian assigned to La Vista Center.	Elementary head custodian is assigned to open school, inspect playground equipment and grounds, inspect indoor swimming pool, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, indoor swimming pool deck and locker room, interior hallways, and classroom floors daily. Elementary head custodian is assigned to open school, inspect playground equipment and grounds, inspect indoor swimming pool, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, indoor swimming pool deck and locker room, interior hallways, and classroom floors daily. Elementary head custodian is assigned to open school, inspect playground equipment and grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, interior hallways, and classroom floors daily.

I. LCFF SUPPLEMENTAL

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Deputy Superintendent /Directors</u>	4.1248 4.6248 FTE	
2. <u>Program Manager</u>	1.128 FTE	
3. <u>Program Coordinators / Specialists / Therapists</u>	7.1 FTE	
4. <u>Administrator Instructional Specialist</u>	8.796 8.5 FTE @ Elementary Schools 2.0 3.0 FTE @ Middle Schools 2.0 FTE @ High Schools	
5. <u>Teachers</u>	46.5 47.3 FTE @ Elementary Schools 40.8 13.8 FTE @ Middle Schools 32.49 28.705 FTE @ High Schools 5.565 FTE Infant / Toddler 0.63 .75 FTE Adult Ed 4.00 FTE Academic Intervention Specialist (K-12)	56.22 63.185 FTE ELD Sections; 6.99 FTE Math Sections; 3.4 3.4 FTE Intervention
6. <u>TOSAs / Site Resource</u>	8.5 7.0 FTE	ELD / District TOSAs
7. <u>Counselors</u>	24.772 27.772 FTE	
8. <u>School Social Worker</u>	17.29 13.4240 FTE	
9. <u>Nurse</u>	1.15 FTE	
10. <u>Instructional Assistants</u>	44.694 45.5313 FTE	
11. <u>Bilingual Translator</u>	3.0 FTE	
12. <u>Classified Support (Community Spec.& Campus Monitor, etc.)</u>	37.2749 38.948 FTE	
13. <u>Clerical</u>	12.629 13.0665 FTE	
14. <u>Community/Family Support</u>	4.0 FTE	
15. <u>Spur. Intervent/Prevent Progs</u>	.5 FTE	

Unrestricted General Fund - Staffing

STAFFING BY FUNCTION (FTE*)	2019-20 Actual	2020-21 Actual	2021-22 Estimated	2022-23 Adopted	Change from Prior
General Instruction ⁽¹⁾	1,707	1,660	1,671	1,646	(25)
Supervision of Instruction ⁽²⁾	96	84	79	77	(2)
Other Instruction ⁽³⁾	50	48	51	51	0
School Administration	303	303	304	304	0
Pupil Services ⁽⁴⁾	119	115	114	113	(1)
Pupil Transportation	138	138	131	131	0
Other Pupil Services	3	4	4	4	0
School Co-Curricular	0	0	0	0	0
School Athletics	0	0	0	0	0
Other Ancillary Services ⁽⁵⁾	1	1	1	1	0
Community/Enterprise Services	0	0	0	0	0
Board and Superintendent	19	19	21	21	0
Other General Administration	16	16	15	15	0
Fiscal Services	33	33	35	35	0
Human Resource Services	22	22	23	22	(1)
Central Support	16	16	15	15	0
Risk Management/Losses	0	0	0	0	0
Technology Services	37	36	36	36	0
Maintenance Services	1	1	1	1	0
Custodial and Operations	239	242	244	244	0
Security Services ⁽⁵⁾	76	74	77	77	0
Other Maintenance/Operations	1	1	1	1	0
Facility Planning/Construction	0	0	0	0	0
Facility Rents and Leases	0	0	0	0	0
Debt Service	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
TOTAL	2,877	2,813	2,823	2,794	(29)

* Full Time Equivalent Staff as of June 1 for fiscal year actual. 2021-22 is estimated as of 3-25-22

Staffing Changes through the years are as follows:

⁽¹⁾ Teachers (Class Size Reduction/Grade Span Adjustment, ELD, Supplemental Teachers, Preparation Relief, Math Intervention & Multi-Tiered System of Supports (MTSS), Alternative Education) & Instructional Assistants

⁽²⁾ System of Professional Growth Facilitators (Mentor & Peer), Administrator Instructional Specialists, Teacher on Special Assignments (TOSA), Directors, Research/Program Specialist, Clerical and Fiscal Supports, Bilingual Translators

⁽³⁾ School/Community Workers/Intervention Specialist (MTSS & K-12), School/Community (Prevention Specialists & Intervention Assistant), District/Family & Community Engagement

⁽⁴⁾ Counselors (K-12, MTSS, Special Program & Lead), School Social Workers, Nurses, Psychologist & Program Specialist Health Services

⁽⁵⁾ K-8 & Middle & High School Campus Monitors, Campus/Community Safety & School Playground Rec. Aide

GLOSSARY

This glossary provides definitions of current terms used in school business documents.

Accounts Payable

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

Accounts Receivable

Amounts due and owed the district from private persons, business firms, governmental units, or others for goods or services rendered by the district prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due from other funds of the same school district.

Apportionments

State aid given to a school district or county office of education. Apportionments are calculated three times for each school year. The First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (See Attendance Reports); the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA, except for programs where the annual count of ADA is used.

Available Balance

Budgeted amount less expenditures to date and encumbrances.

Average Daily Attendance (ADA)

The student days of actual attendance divided by the number of days school was in session. A student attending every day of school would equal one ADA. ADA is usually lower than enrollment due to factors such as students moving, dropping out, or staying home due to illness. The state uses a school district's ADA to determine its general purpose revenue and other funding.

Bond Measure

Bonds allow school districts to borrow funds to pay for a large capital investment-much as a person borrows to purchase a home. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote which requires greater accountability measures. The principal and interest are repaid by local property owners through an increase in property taxes. A simple majority of state voters may approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

Bonded Indebtedness

An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.

Budget

A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

Budget Adjustments

Reallocating budgeted funds based on current priorities.

Budget Document

The instrument used by the budget-making authority to present a comprehensive financial program. It includes a balanced statement of revenues and expenditures as well as other exhibits to report: 1) the financial condition of the several funds of the district at the end of the preceding completed fiscal period; 2) the estimated condition of the funds at the end of the fiscal period in progress; and 3) the estimated condition of the funds at the close of the ensuing fiscal period based on the financial proposals contained in the budget document.

Budgeting

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

California Basic Education Data System (CBEDS)

The statewide system of collecting enrollment, staffing, and salary data from all school districts on an "Information Day" each October.

Capital Outlay

Expenditures for major physical changes to a school, such as new buildings, renovations, reconstruction, or certain new equipment. These investments in the physical structure of a school are expected to last for a number of years.

Cash in County Treasury

Cash balances on deposit in the county treasury for the various funds of the school district.

Certificated Employees

School district employees who are required to possess a state credential in order to do their jobs. All regularly employed teachers and principals are certificated employees.

Certificates of Participation (COP)

A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Classified Employees

School district employees not required to possess a state credential in order to do their jobs. Examples include instructional aides, secretaries, clerks, maintenance, custodial workers, and some management personnel.

Collective Bargaining

As required by state law, school districts must follow a prescribed process in negotiating with its employee groups for salaries and benefits, working conditions, and like issues.

Consumer Price Index (CPI)

A measure of the cost of living compiled by the United States Bureau of Labor Statistics. Separate indexes of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The Consumer Price Index is one of several measures of economic change.

Contribution

A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs. Contributions occur in most districts which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Cost-of-Living Adjustment (COLA)

An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments—a government price index. (See Education Code Section 42238.1.)

Deficit Spending

The amount by which total expenditures exceed total revenues for the fiscal year. Deficit spending results in a reduction of fund balance.

Direct Support Charges

Charges for a support program and services that directly benefit other programs.

Discretionary Funds

General purpose or unrestricted funds subject to local control.

Encroachment

The expenditure of school districts' general purpose funds in support of a categorical program, i.e. the categorical expenses encroaches into the district's general fund for support. Encroachment occurs in most district and county offices that provide special education and transportation. Other encroachment is caused by local decisions to allocate general purpose funds to special purpose programs.

Encumbrances

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

Ending Balance

Generally a reference to a school district's net ending balance of their general fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance which meets the criteria and standards minimums as established by the State Board of Education.

English Learner (EL)

Student who has not yet mastered the English language.

Enrollment

A count of the students enrolled in each school and district on a given day. A pupil is considered enrolled whether in attendance on a specific count date or not. The number of pupils enrolled in the school is usually larger than the average daily attendance (ADA).

Entitlement

An apportionment, typically from the federal or state government, that is received based on specific qualifications rather than through a competitive process.

Expenditures

The costs of goods delivered or services rendered, whether paid or unpaid.

Fiscal Year

Twelve calendar months; for school districts in California, it is the period beginning July 1 and ending June 30.

Fixed Assets

Property of permanent nature having continuing value; e.g., land, building, and equipment.

Free/Reduced Price Meals

A federal program to provide food-typically lunch and/or breakfast- for students from low-income families. The number of students participating in the National School Lunch Program is often used as a way to measure the poverty level of a school or district population. The number of children in this program can affect schools' or districts' eligibility for grants or other funding aimed at helping lower-income families.

Full Time Equivalent (FTE)

A term describing the percentage of day an employee works compared to a full day. 1.0 FTE is equal to a full day.

Fund

An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities or an agency's operations.

Fund Balance

The difference between assets and liabilities of governmental and trust funds.

Gap Funding

The amount of funding provided in the annual State Budget Act to move local agencies toward their LCFF target for each year of the estimated eight-year implementation period.

General Fund

Accounting term used by the state and school districts to differentiate general revenues and expenditures from those placed in separate budget funds for specific uses.

General Obligation Bonds (GO Bonds)

A local bond for renovating, reconstructing, and building new facilities or for acquiring certain new equipment. The principal and interest are repaid by local property owners through an increase in property taxes. School districts can seek either two thirds or 55% voter approval. If districts seek the 55% approval, they must meet additional accountability requirements.

Income

A term used in accounting for a proprietary fund type to represent the excess of revenues earned over the expenses incurred in carrying on the fund's operations. The term "income" should not be used in lieu of revenue in governmental-type funds.

Indirect Cost Rate

The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.

Interfund Transfers

Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not revenue or expenditures of the school district.

Liabilities

Legal obligations (with the exception of encumbrances) that are unpaid.

Local Control Funding Formula (LCFF)

The Local Control Funding Formula (LCFF) replaced the previous K-12 finance system in the fiscal year 2013-14. The LCFF includes the following components for school districts and charter schools:

- Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve (9-12) and 10.4% on the base grant amount for grades K-3.
- Provides a supplemental grant equal to 20 percent of the adjusted base grant multiplied by the unduplicated percent of targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors. (unduplicated count).
- Provides a concentration grant equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.
- Add-ons equal to 2012-13 funding for Transportation and Targeted Instruction Improvement Block grant.

OASDHI (Social Security)

The official name for Social Security is Old Age, Survivor, Disability, Health Insurance Act, sometimes abbreviated to OASDI or OADHI.

Object

A term that applies to the expenditure classification of the article purchased or the service obtained.

Principal Apportionment

Funding from the State School Fund for school districts, county offices of education, and charter schools. The Advance Principal Apportionment is certified by the Superintendent of Public Instruction in July of each school year, followed by the First Principal Apportionment (P1) in February, and the Second Principal Apportionment (P2) in June.

Prior Year's Taxes

Taxes collected within the current fiscal year for levies in previous fiscal years.

Projections

Projected expenses based on spending patterns. Projected revenues based on current information.

Program

A group of related activities that operate together to accomplish common ends.

Proposition 98 (1988)

Voter-approved initiatives that amended the California constitution in 1988 and 1990 to guarantee a minimum amount of funding from property and state taxes for K-14 (kindergarten through community college) education each year. The propositions included formulas for calculating the guarantee under different economic conditions.

Public Employees' Retirement System (PERS)

A retirement fund to which classified employees, their district, and the state must contribute according to California law.

Regional Occupational Center Or Program (ROC/P)

A vocational educational program for high school students and adults. An ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within that county.

Reserves

Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

Revenue

Addition to assets not accompanied by an obligation to perform service or deliver products.

Revolving Cash Fund

A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

Special Education

Programs to identify and meet the educational needs of children with emotional, learning, or physical disabilities. Federal law requires that all children with disabilities be provided a free and appropriate education between 3 and 22 years of age.

Standardized Account Code Structure (SACS)

As a result of legislation in 2000, all California school districts were required to convert to a new system of accounting for and reporting of school district revenues and expenditures. The new structure enables the state to electronically capture consistent data from district to district. Additionally, the new structure allows California data reporting to the federal government to be consistent with what other states are doing.

State Teachers' Retirement System (STRS)

A retirement fund to which all certificated employees, school districts, and the state must contribute according to California law.

Supply

A material item of an expendable nature that is consumed, wears out, or deteriorates with use.

Transfer In/Out

Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to revenue.

Transitional Kindergarten

A developmentally appropriate program offered to children (at age 4 or 5) that are too young to start kindergarten in that year. Essentially, California offers a two-year kindergarten program.

Unassigned/Unappropriated Amount

That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intra-budget transfer, i.e. transfer to other specific appropriation accounts as needed during the fiscal year.

Unappropriated Fund Balance

The portion of a fund balance not segregated for specific purposes. All assets and income available for appropriation are credited to the account and General Reserve; appropriations and obligations are debited. The net value of the account represents the unappropriated fund balance.

Unduplicated Count

The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. (It also refers to the count of students who qualify for free or reduced price meals, English learners, or foster youth.) Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

Unencumbered Balance

That portion of an appropriation or allotment not yet expended or obligated.

Unrestricted

May be used for general purpose.