



# Mt. Diablo Unified School District

## Proposed Budget

2022-23

Presented to the Board of Education  
June 22, 2022

# **Mt. Diablo Unified School District**

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**Mt. Diablo Unified School District  
2022-23 Proposed Budget**

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# **Mt. Diablo Unified School District**

## **2022-23 Proposed Budget and Multi Year Fiscal Projection**

Board Meeting on June 22, 2022

Education Code Section 42127 (a) (2), requires school districts to adopt a budget and file it with the county superintendent of schools within five days of adoption or by July 1, whichever occurs first. The steps to adopt the budget include the governing board holding a public hearing in a district facility or some other way that is conveniently accessible to the public on or before July 1 of each year. This was scheduled for June 8, 2022. Per Education Code section 42127 (d), the county superintendent shall approve, conditionally approve or disapprove the adopted budget on or before September 15. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, School Services of California, and other professional organizations. School district budgets are not static, but instead are constantly being revised to respond to decisions at the state and federal levels, as well as to the expenditure needs of the local educational agency. Budgets should always be built based on the most up-to-date information. For the 2022-23 Proposed Budget, the most updated information to use was Governor Newsom's May Revision to the 2022-23 proposed State budget, which was released on May 13, 2022.

### **Financial Report Information**

The SACS (Standardized Account Code Structure) proposed budget report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports. This Executive Summary includes an overview of the financial data reported in the report, as well as additional information to assist in understanding the information being reported on the SACS forms.

### **Governor's May Revision**

Governor Gavin Newsom's 2022-23 budget plan has welcomed news to Local Educational Agencies. He revised the estimated state revenues upwards reflecting more than expected revenue collections to date. The Cost of Living Adjustment (COLA) was increased from his January budget. Although there is no decrease in the California State Teachers' Retirement System (STRS) rate and California Public Employees' Retirement System (PERS) rate that we have seen in the past, it included the funded average daily attendance (ADA) calculation to include a three-year-average ADA option, an additional ongoing Proposition 98 funds to the Local Control Funding Formula (LCFF) base funding to mitigate the increased costs to LEAs, a one-time discretionary funds per pupil, and an increase in Expanded Learning Opportunity Program (ELOP), among other proposals. His proposal reflects a strong economic turnaround and projects exceptional funding for public education.

### **Local Control Funding Formula (LCFF)**

The Governor's May Revisions to the Budget updated LCFF Funding COLA to 6.56% in 2022-23, which is a 1.23% increase from the Governor's Budget Proposal in January 2022. The 6.56%

LCFF Funding COLA is a significant change, if you recall, from last year’s May Revision when LEAs were excited but careful about 2.48% COLA for 2022-23, especially after a negative 7.92% COLA from the prior year’s May Revision, and deferrals for the LCFF revenues.

LCFF Planning Factor	2022-23	2023-24	2024-25	2025-26
Department of Finance (DOF) Statutory COLA	6.56%	5.38%	4.02%	3.72%
Funded LCFF COLA	6.56%	5.38%	4.02%	3.72%

The Governor also proposes a transitional kindergarten (TK) add-on, and an additional ongoing Proposition 98 General Fund money to increase LCFF base funding. This additional funding is “to mitigate the impacts of rising pension obligations, increased costs for goods and services, and other ongoing local budget concerns.”

**Average Daily Attendance (ADA)**

During the 2021-22 school year, the local educational agencies (LEAs) with a declining enrollment were funded based on the 2020-21 ADA, which was essentially the 2019-20 ADA because of the hold harmless that allows declining enrollment districts to be funded based on the greater of either the current year or the prior year ADA. This cushion in 2021-22 was going to disappear in 2022-23 when districts are funded by the higher of the 2021-22 actual ADA or the 2022-23 ADA. However, the Governor’s proposal includes an amendment to calculate the funded ADA based on the greater of prior, current, or the average of three prior years’ ADA. This helps to slow down the steep loss of funding in many LEAs.

The May Revision also includes a proposal to mitigate a fiscal impact of the loss of ADA that resulted from the Delta and Omicron variant, by allowing all classroom-based LEAs to use the greater of the current year ADA or the current year enrollment multiplied by the district’s pre-pandemic rate.

**Pension Contribution Rates**

AB1469 designated a California State Teachers’ Retirement System (CalSTRS) employer base contribution rate at an 8.25% level and then provided for a supplemental rate that increases/decreases to dissolve the unfunded liability by 2046. Starting 2014-15, CalSTRS employer rate that LEAs contribute has been steadily increasing. Although the CalSTRS board decided to leave the supplemental rate the same as 2020-21 and left the total employer contribution rate for 2021-22 to be 19.10%, with Governor Gavin Newsom’s rate relief proposal of 2.18%, the 2021-22 net employer contribution rate was 16.92%. The California Public Employees’ Retirement System (CalPERS) rate has been steadily increasing over years as well. It was 11.442% in 2013-14, and it more than doubled in 2021-22 on rate at 22.91%. For the 2022-23, unfortunately there is no decrease in the pension contribution rates. The CalSTRS and CalPERS rates for 2022-23 remain unchanged in response to the Governor’s proposal to supplement the liabilities with payments for the next four years.

### **Expanded Learning Opportunities Program (ELOP)**

Expanded Learning Opportunities Program (ELOP) is to implement an expanded-day, full-year instruction and enrichment program for grade TK through Grade 6 students with a focus on low-income students, English language learners, and youth in foster care that started in 2021-22. The Governor proposed to increase the rate to \$2,500 per eligible student. The audit process will begin 2023-24. LEAs with a Unduplicated Pupil Percentage (UPP) below 75% would be required to offer the program to all the unduplicated students in grade TK-6.

### **Discretionary Block Grant**

The May Revision includes a one-time Proposition 98 General Fund in discretionary funds per ADA. The purpose of these funds include addressing student learning challenges, protecting staff levels, and supporting the mental health and wellness of students and staff. However, at this time, there are a number of counter proposals from both the Senate and Assembly, so we will wait until the state budget is adopted to determine the fiscal impacts and restrictions.

### **Universal Transitional Kindergarten**

The state's plan is to achieve Universal Transitional Kindergarten (Universal TK) in 2025-26. They are expanding the age eligibility range gradually starting 2022-23 from all children turning five years old between September 2<sup>nd</sup> and December 2<sup>nd</sup> to September 2<sup>nd</sup> to February 2<sup>nd</sup>. They also allow teachers with preschool teaching permits, who have bachelor's degrees that meet basic skills requirements and are enrolled in coursework that help them obtain a teaching credential, to teach transitional kindergarten until June 30, 2026.

### **Special Education**

The Governor proposes the same 6.56% COLA to Special Education program. The 2022-23 Assembly Bill 602 SELPA base rate is \$820 (\$715 in 2021-22) per ADA, which is unchanged from the January Budget. The January Budget proposal included an investment to a one-time funding for the Inclusive Early Education Expansion Program. This is to support both the general education and the special education. The state is also looking to develop a special education add-on to the LCAP and implement it by 2025-26.

### **School Nutrition**

Since the pandemic, California was granted a waiver of income eligibility requirements, which allowed LEAs to offer meals to all students regardless of the income, and were receiving reimbursement through the Federal Seamless Summer option, which provides a higher rate. This flexibility is set to expire on June 30, 2022. The Governor's budget included an additional ongoing Proposition 98 General Fund to augment the state meal reimbursement rate so that LEAs can continue to offer students subsidized meals. If the federal government extends the flexibilities, unused funds will be used for kitchen infrastructure.

## **Educator Investment**

The May Revision proposes to increase the teacher and school counselor pipeline by expanding residency slots and enable school counselor, social worker, and psychologist candidates to be eligible for the Golden State Teacher Grant program. It also proposes significant one-time Proposition 98 investments in educator support for Science, Technology, Engineering, and Mathematics (STEM) instruction as well as reading and literacy.

The Governor augmented resources available for Educator Effectiveness Block Grant, with a priority for STEM educator support. This is to expedite professional development for teachers, administrators, and other in-person staff.

## **Routine Restricted Maintenance Account**

Per Education Code Section 17070.75, school districts are required to deposit into the Routine Restricted Maintenance Account (RRMA) a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. While school districts have taken advantage of multiple flexibility provisions over the past decade, school districts must now comply with the 3% contribution provision beginning in 2019-20 due to the interpretation of Education Code Section 17070.75(b)(2)(B-C) by the California Department of Education. Additionally, per SB98 and SB820 of 2020, resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690 are excluded from the total general fund expenditures calculation. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- The 3% contribution incorporates RRMA
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, the final contribution must be based on actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit

Therefore, in order to ensure the Mt. Diablo Unified School District is in compliance with the above provisions, the District has budgeted an additional \$740,857 over the 3% contribution minimum in order to plan for the following:

- Increases in funded positions, costs of goods and service, and one-time expenditure (i.e. capital costs, etc...)

## Reserves

**District Reserve Requirements (Senate Bill 858):** The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
  - The State must notify local educational agencies when the conditions are and are no longer applicable
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement

Due to a set of fiscal triggers, one-time payment of \$3 billion from Proposition 98 are constitutionally required to be made in both the current year and budget years, which in turn triggers the school district reserve cap of 10% beginning in 2022-23.

**2022-23 Mt. Diablo Unified School District Primary Budget Components**

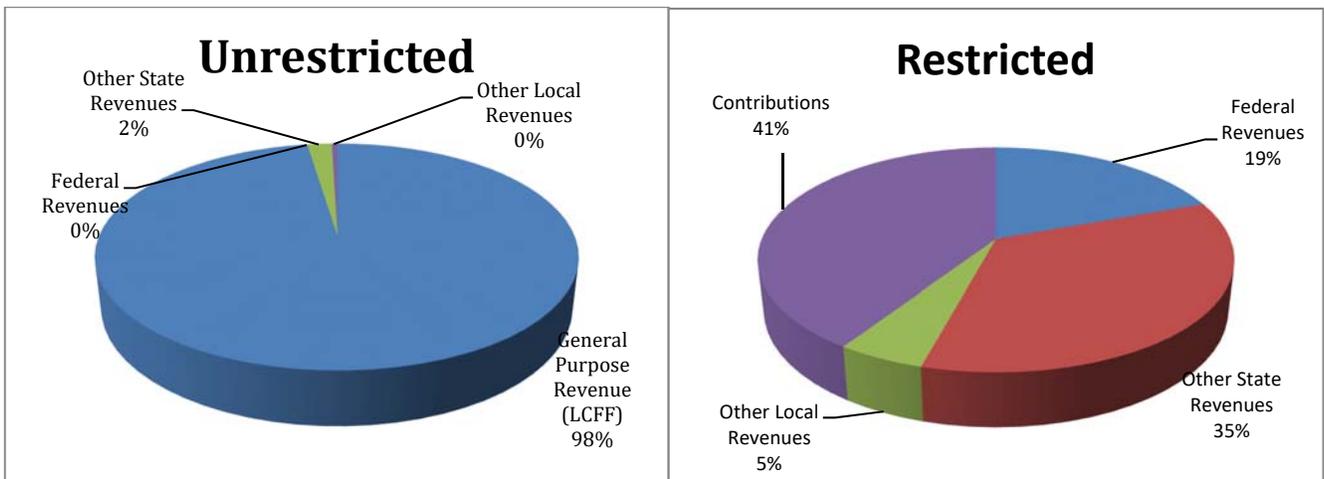
- ❖ Average Daily Attendance (ADA) is estimated at 26,794.
  - Based on the new method, the funded ADA is 28,229.
- ❖ The District’s single-year estimated unduplicated pupil percentage is 49.99%. Supplemental and concentration funding is calculated using a three-year average, which is 49.54%.
- ❖ Funded LCFF Cost of Living Adjustments (COLA) is 6.56%
- ❖ Proposition 98 mitigation to LCFF funds is 3.286%
- ❖ Lottery revenue is estimated to be \$163 per ADA for unrestricted purposes and \$65 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$34.94 for Gr. K-8 ADA and \$67.31 for Gr. 9-12 ADA.
- ❖ SELPA base rate is \$820
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.
- ❖ The textbook adoption costs, technology update costs, mitigation settlement costs, election costs, and deferred maintenance costs are included in the unrestricted general fund expenditure.

**General Fund Revenue Components**

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Restricted
General Purpose Revenue	310,374,254	-
Federal Revenues	-	33,503,302
Other State Revenues	6,227,860	59,921,995
Other Local Revenues	1,458,856	8,680,855
Contributions	(70,139,835)	70,139,835
<b>Total</b>	<b>247,921,135</b>	<b>172,245,987</b>

Following is a graphical representation of revenues by percentage:



**Education Protection Account**

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State’s sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District’s EPA funds are appropriated for 2022-23. The amounts will be revised throughout the year based on information received from the State.

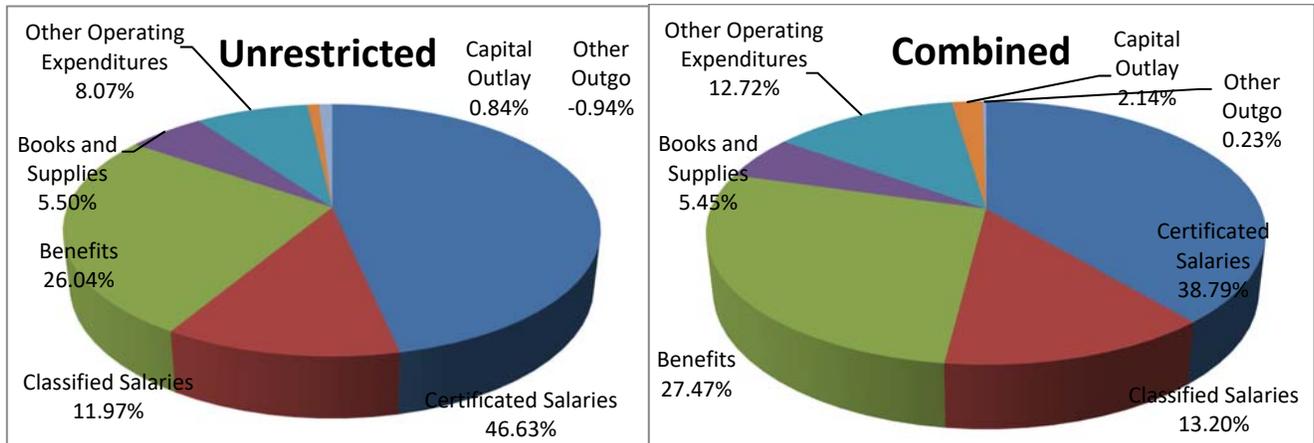
<b>Education Protection Account (EPA) Budget</b>	
<i>2022-23 Fiscal Year</i>	
<b>Description</b>	<b>Amount</b>
<b>Beginning Balance</b>	\$0
<b>Budgeted Revenues:</b>	
<i>Estimated EPA Funds</i>	\$5,645,863
<b>Budgeted EPA Expenditures:</b>	
<i>Certificated Instructional Salaries</i>	\$4,091,207
<i>Classified Salaries</i>	\$0
<i>Fixed Benefits &amp; Health and Welfare</i>	\$1,554,656
<i>Books and Supplies</i>	\$0
<i>Travel and Conference</i>	\$0
<i>Contracts</i>	\$0
<b>Total</b>	\$5,645,863
<b>Ending Balance</b>	\$0

**Operating Expenditure Components**

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 86.3% of the District’s unrestricted budget.

Description	Unrestricted	Combined
Certificated Salaries	\$122,600,260	\$165,797,189
Classified Salaries	\$31,478,829	\$56,409,183
Benefits	\$68,474,068	\$117,417,957
Books and Supplies	\$14,466,447	\$23,279,286
Other Operating Expenditures	\$21,228,507	\$54,377,531
Capital Outlay	\$2,220,000	\$9,142,813
Other Outgo	-\$2,473,732	\$964,637
<b>TOTAL</b>	<b>\$257,994,379</b>	<b>\$427,388,596</b>

Following is a graphical representation of expenditures by percentage:



**General Fund Contributions to Restricted Programs**

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Special Education	\$56,145,658
Routine Restricted Maintenance	\$12,769,121
Athletics, MDEA Reps	\$1,225,056
From General Fund	\$70,139,835

## General Fund Summary

The District's 2022-23 Unrestricted General Fund projects a total operating deficit of \$10 million resulting in an estimated ending fund balance of \$56.5 million. The components of the District's fund balance are as follows: revolving cash & other non-spendable of \$722K; economic uncertainty of \$13M; a detailed description of assigned & unassigned balances is illustrated below.

Description	2022-23
Beginning Fund Balance	66,575,141
Plus: Net Change	(10,073,244)
Ending Fund Balance	56,501,897
Minus: Non Spendable	722,000
Minus: Reserve for Economic Uncertainties (3%)	12,971,658
<b>Reserved for Textbook Adoption, Payment for 403(b) Supplementary Retirement, LCFF Supplemental Fund, Vacation Payout, and Inflation Factor</b>	<b>42,808,239</b>

## Cash Flow

The state does not plan to bring back the deferrals of LCFF base funding at this time. The District anticipates a positive cash balance throughout the 2022-23 fiscal year. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

## Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

Fund	2021-22	Est. Net Change	2022-23
General (Unrestricted & Restricted)	\$92,153,496	-\$12,221,474	\$79,932,022
SACS Fund 08 - Student Activity Fund	\$889,104	\$0	\$889,104
SACS Fund 09 - Charter Schools Special Revenue Fund	\$1,374,682	-\$265,753	\$1,108,929
SACS Fund 11 - Adult Education Fund	\$1,703,550	-\$757,592	\$945,958
SACS Fund 13 - Cafeteria Special Revenue Fund	\$9,864,475	-\$1,308,158	\$8,556,317
SACS Fund 14 - Deferred Maintenance Fund	\$0	\$0	\$0
SACS Fund 21 - Building Fund	\$84,866,967	-\$34,208,488	\$50,658,479
SACS Fund 25 - Capital Facilities Fund	\$15,920,672	\$2,021,561	\$17,942,233
SACS Fund 35 - County School Facilities Fund	\$3,426,680	-\$40,843	\$3,385,837
SACS Fund 49 - Capital Projects Fund for Blended Component Units	\$2,670,315	\$1,459,162	\$4,129,477
SACS Fund 51 - Bond Interest and Redemption Fund	\$44,877,107	-\$5,479,949	\$39,397,158
SACS Fund 52 - Debt Service Fund for Blended Component Units	\$6,798,656	\$283,665	\$7,082,321
SACS Fund 73 - Foundation Private-Purpose Trust Fund	\$59,605	\$202	\$59,807
<b>TOTAL</b>	<b>\$264,605,308</b>	<b>-\$50,517,667</b>	<b>\$214,087,641</b>

**Multyear Projections**

***General Planning Factors:***

Illustrated below are the factors released by the Department of Finance (DOF) and the School Services of California:

<i>Description</i>	<i>Fiscal Year</i>		
	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Planning Factor			
Department of Finance (DOF) Statutory COLA	6.56%	5.38%	4.02%
Funded LCFF COLA	6.56%	5.38%	4.02%
STRS Employer Rates	19.10%	19.10%	19.10%
PERS Employer Rates	25.37%	25.20%	24.60%
Unemployment Insurance Rate	0.5%	0.2%	0.20%
California CPI	6.11%	3.14%	1.97%
Lottery – Unrestricted per ADA	\$163	\$163	\$163
Lottery – Prop. 20 per ADA	\$65	\$65	\$65
Mandate Block Grant for Districts: K-8 per ADA	\$34.94	\$36.82	\$37.98
Mandate Block Grant for Districts: 9-12 per ADA	\$63.17	\$67.31	\$70.93
Mandate Block Grant for Charters: K-8 per ADA	\$18.34	\$19.33	\$19.94
Mandate Block Grant for Charters: 9-12 per ADA	\$50.98	\$53.72	\$55.41
Routine Restricted Maintenance Account <i>*Percentage of total General Fund expenditures and financing uses</i>	Equal to or greater than 3% of total actual General Fund expenditures & financing uses	Equal to or greater than 3% of total actual General Fund expenditures & financing uses	Equal to or greater than 3% of total actual General Fund expenditures & financing uses

***Revenue Assumptions:***

In the last two years, the District’s enrollment decreased by approximately 1,890. This is equivalent to one large comprehensive high school enrollment. The ADA recorded 91.8% in 2021-22 with the Delta and Omicron surge, which was almost as low as the 2011-12 ADA.

The ADA hold harmless allowed MDUSD to receive the 2021-22 funding based on the 2019-20 ADA. This flexibility was going to end in 2022-23, and the funding was going to be based on the 2021-22 ADA. However, the Governor’s proposal of funding LEAs with the greater of prior, current, or the average of three prior years’ ADA allowed MDUSD’s LCFF funding to be based on 28,229 ADA, instead of 26,811 ADA.

Also, the 2022-23 LCFF Funding COLA has increased from 2.48% in May 2021 to 5.33% in January 2022, and then to 6.56% in May 2022. These changes affected the District’s estimated 2022-23 LCFF funding to increase about \$10M compared to a year ago. Further, the Governor’s proposal of an additional LCFF investment of \$2.1B increased the District’s estimated 2022-23 LCFF funding by about another \$9M. This proposal has three different venues that the state might employ. It is included in the LCFF revenue but is also called out in the other assignment in the Component of Ending Fund Balance.

The District did not include a one-time Proposition 98 General Fund in discretionary funds per ADA at this time. There is a possibility that this funding will have restrictions. If it goes through, the funding is estimated at \$1,500 per 2021-22 ADA, which will be a significant amount and will be adjusted with the 45-day budget revision.

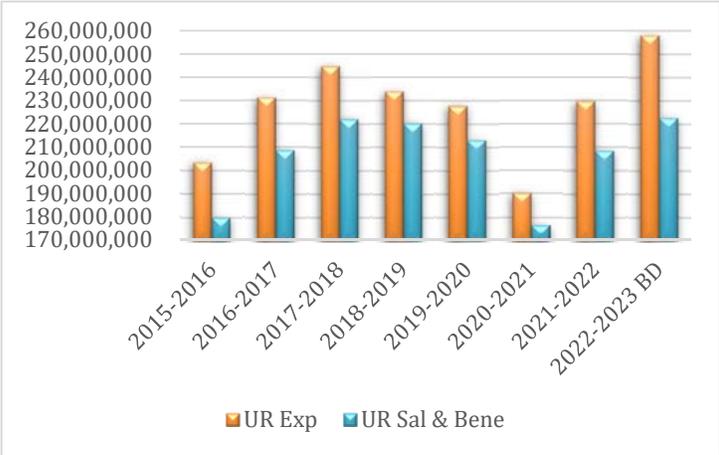
Federal and State revenues in 2022-23 are budgeted at the same level as the current year. Educator Effectiveness Block Grant is recorded in 2021-22, and not included in the 2022-23 budget as it is a fund balance program. ESSA School Improvement Funding (CSI) and COVID-19 related one-time Special Education funds are expected to defer until the end of 2023-24. ESSER funds are expected to defer until 2024-25.

Special Education funding was budgeted at \$820 per ADA, which is a \$105 increase from 2021-22 funding level (\$715 in 2021-22) and provided about \$3M more in funding, which decreased an Unrestricted General Fund contribution to special education. Local revenues are adjusted per COLA in subsequent years based on the current actual amount. Restricted local revenue with self-funded programs will be adjusted as it is received.

***Expenditure Assumptions:***

Negotiated 4% increase in 2022-23 and 2.5% increase in 2023-24 are reflected in the multi-year projections (MYP). Certificated step and column costs are expected to increase by 1.75% each year. Unrestricted certificated salaries include a reduction of 7.0 certificated positions in future years as natural attrition that would not be replaced in response to declining enrollment. Classified step costs are expected to increase by 1.75% each year. As a result, adjustments to benefits reflect the effects of the salary changes noted above, and the expected changes to employer pension costs as described above. Health and Welfare costs are estimated to increase by 5% in 2022-23 and by 5% in 2023-24.

The district unrestricted personnel cost percentage is at 86.3%, which is notably down from the 2021-22 Second Interim Budget at 90.4%. This is primarily due to the increase in total expenditures with textbook adoption, technology update costs, mitigation settlement costs, election costs, inflation-impacted increased costs of materials and supplies, and deferred maintenance costs, which reduced salaries and benefits percentage lower. The below charts show the historical Unrestricted General Funds Expenditure and Salaries/Benefits.



Supply and operating expenditures in the 2022-23 fiscal year includes one-time funds which are decreased in subsequent years. The general product costs are adjusted per the consumer price index rates in subsequent years.

The textbook adoption which was presented at the February 27<sup>th</sup> Board meeting was updated and included in the budget year and the subsequent years. Election costs are included in the budget year. Costs of increasing fuel, tires, and parts, and maintenance costs are included in the budget year and ongoing. Technology update costs are included in 2022-23 and 2023-24 as Capital Outlay. An anticipated legal settlement cost is reflected in the 2022-23 budget. The utility costs are expected to increase about 10%. The indirect cost rate is expected to stabilize. Fencing and HVAC capital outlay costs are budgeted under the restricted funds.

***Estimated Subsequent Year Ending Fund Balances:***

During 2023-24, the District estimates that the General Fund is projected to deficit spend by \$13.5 million resulting in an ending General Fund balance of approximately \$66.5 million, of which \$21 million is restricted.

During 2024-25, the District estimates that the General Fund is projected to deficit spend by \$8.6 million resulting in an ending General Fund balance of approximately \$57.9 million, of which \$20.5 million is restricted

Components of Combined Ending Fund Balance

Description	2022-23	2023-24	2024-25
Beginning Fund Balance	92,153,496	79,932,022	66,475,082
Add: Net Increase/Decrease	(12,221,474)	(13,456,940)	(8,601,265)
Ending Fund Balance	79,932,022	66,475,082	57,873,817
Subtract: Non-spendable	722,000	722,000	722,000
Subtract: Restricted	23,430,126	21,006,478	20,531,204
Subtract: Committed	21,295,694	4,742,008	0
Subtract: Assigned	21,512,545	26,773,095	23,527,126
Subtract: Reserve for Economic Uncertainties 3%	12,971,658	13,231,501	13,093,487
	0	0	0

***Closing:***

It seems that the Governor heard the struggles and concerns expressed by LEAs, and included in the May Revision a proposal that significantly increases unrestricted funding that can be used to mitigate the increases in costs of personnel, goods and services, with a decreasing enrollment. The district projects to have a positive ending fund balance for the budget year and the next two subsequent years. However, it is important to remember that the district’s spending pattern continues to show net decreases in all three years. The district budgets spending more than it projects to receive in revenues and also spending previously saved funds. A budget solution is needed to stop this pattern of deficit spending. As always, the Governor’s proposals are subject to the review of state lawmakers and need to pass before they become law.

ANNUAL BUDGET REPORT:  
July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: MDUSD Website -  
www.mdusd.org  
Date: June 03, 2022

Place: MDUSD District Office  
Date: June 08, 2022  
Time: \_\_\_\_\_

Adoption Date: June 22, 2022  
Signed: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: Mika Arbelbide  
Title: Director, Fiscal  
Services

Telephone: (925) 682-8000 x4092  
E-mail: arbelbidem@mdusd.org

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that 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	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X

S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 22, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
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: \$ \_\_\_\_\_

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

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:

\_\_\_\_\_

Mt. Diablo Unified School District participates in the CSAC-EIA Workers' Compensation JPA

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

\_\_\_\_\_

Signed

Date of Meeting: Jun 22, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Mika Arbelbide

Title: Director, Fiscal Services

Telephone: (925) 682-8000 x4092

E-mail: arbelbidem@mdusd.org

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	290,011,339.00	0.00	290,011,339.00	310,374,254.00	0.00	310,374,254.00	7.0%
2) Federal Revenue		8100-8299	0.00	41,725,407.18	41,725,407.18	0.00	33,503,302.00	33,503,302.00	-19.7%
3) Other State Revenue		8300-8599	6,217,210.76	72,991,713.51	79,208,924.27	6,227,860.00	59,921,994.99	66,149,854.99	-16.5%
4) Other Local Revenue		8600-8799	1,576,419.08	9,236,280.18	10,812,699.26	1,458,856.00	8,680,855.38	10,139,711.38	-6.2%
5) TOTAL, REVENUES			297,804,968.84	123,953,400.87	421,758,369.71	318,060,970.00	102,106,152.37	420,167,122.37	-0.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	114,659,636.50	37,442,861.86	152,102,498.36	122,600,260.26	43,196,928.69	165,797,188.95	9.0%
2) Classified Salaries		2000-2999	31,516,757.34	23,230,538.57	54,747,295.91	31,478,829.00	24,930,354.16	56,409,183.16	3.0%
3) Employee Benefits		3000-3999	62,070,065.46	43,450,506.83	105,520,572.29	68,474,068.00	48,943,888.95	117,417,956.95	11.3%
4) Books and Supplies		4000-4999	9,097,073.13	28,964,306.15	38,061,379.28	14,466,446.54	8,812,839.38	23,279,285.92	-38.8%
5) Services and Other Operating Expenditures		5000-5999	17,337,172.95	41,261,010.97	58,598,183.92	21,228,507.02	33,149,024.47	54,377,531.49	-7.2%
6) Capital Outlay		6000-6999	78,628.53	9,109,113.64	9,187,742.17	2,220,000.00	6,922,812.83	9,142,812.83	-0.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	1,209,825.22	1,209,825.22	0.00	1,597,586.00	1,597,586.00	32.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,215,626.15)	4,713,699.56	(501,926.59)	(7,473,731.50)	6,840,782.44	(632,949.06)	26.1%
9) TOTAL, EXPENDITURES			229,543,707.76	189,381,862.80	418,925,570.56	252,994,379.32	174,394,216.92	427,388,596.24	2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			68,261,261.08	(65,428,461.93)	2,832,799.15	65,066,590.68	(72,288,064.55)	(7,221,473.87)	-354.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	New
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	(67,819,612.32)	67,819,612.32	0.00	(70,139,835.03)	70,139,835.03	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(67,819,612.32)	67,819,612.32	0.00	(75,139,835.03)	70,139,835.03	(5,000,000.00)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			441,648.76	2,391,150.39	2,832,799.15	(10,073,244.35)	(2,148,229.52)	(12,221,473.87)	-531.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	66,133,492.33	23,187,204.71	89,320,697.04	66,575,141.09	25,578,355.10	92,153,496.19	3.2%
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)			66,133,492.33	23,187,204.71	89,320,697.04	66,575,141.09	25,578,355.10	92,153,496.19	3.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,133,492.33	23,187,204.71	89,320,697.04	66,575,141.09	25,578,355.10	92,153,496.19	3.2%
2) Ending Balance, June 30 (E + F1e)			66,575,141.09	25,578,355.10	92,153,496.19	56,501,896.74	23,430,125.58	79,932,022.32	-13.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	305,000.00	0.00	305,000.00	305,000.00	0.00	305,000.00	0.0%
Stores		9712	407,000.00	0.00	407,000.00	407,000.00	0.00	407,000.00	0.0%
Prepaid Items		9713	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	25,578,355.10	25,578,355.10	0.00	23,430,125.58	23,430,125.58	-8.4%
c) Committed									
Stabilization Arrangements									
Other Commitments		9760	43,566,302.00	0.00	43,566,302.00	21,295,694.00	0.00	21,295,694.00	-51.1%
Textbook Adoption	0000	9760	20,961,342.00	0.00	20,961,342.00	0.00	0.00	0.00	
403(b) Supplemental Retirement	0000	9760	5,199,960.00	0.00	5,199,960.00	0.00	0.00	0.00	
2022-23 & 2023-24 CBA	0000	9760	17,405,000.00	0.00	17,405,000.00	0.00	0.00	0.00	
Textbook Adoption	0000	9760	0.00	0.00	0.00	11,021,054.00	0.00	11,021,054.00	
403(b) Supplemental Retirement	0000	9760	0.00	0.00	0.00	3,466,640.00	0.00	3,466,640.00	
2023-24 CBA	0000	9760	0.00	0.00	0.00	6,808,000.00	0.00	6,808,000.00	
d) Assigned									
Other Assignments									
LCFF Supplemental Fund	0000	9780	9,719,071.09	0.00	9,719,071.09	21,512,544.74	0.00	21,512,544.74	121.3%
Vacation Payout	0000	9780	400,000.00	0.00	400,000.00	0.00	0.00	0.00	
LCFF Supplemental Fund	0000	9780	0.00	0.00	0.00	2,243,594.74	0.00	2,243,594.74	
Vacation Payout	0000	9780	0.00	0.00	0.00	100,000.00	0.00	100,000.00	
Deferred Maintenance	0000	9780	0.00	0.00	0.00	10,000,000.00	0.00	10,000,000.00	
Inflation Factor	0000	9780	0.00	0.00	0.00	9,168,950.00	0.00	9,168,950.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,567,768.00	0.00	12,567,768.00	12,971,658.00	0.00	12,971,658.00	3.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	136,205,362.00	0.00	136,205,362.00	156,498,255.00	0.00	156,498,255.00	14.9%
Education Protection Account State Aid - Current Year		8012	5,820,836.00	0.00	5,820,836.00	5,645,863.00	0.00	5,645,863.00	-3.0%
State Aid - Prior Years		8019	(896,697.00)	0.00	(896,697.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	806,027.00	0.00	806,027.00	806,027.00	0.00	806,027.00	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	5,450.00	0.00	5,450.00	5,450.00	0.00	5,450.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	129,335,246.00	0.00	129,335,246.00	129,335,246.00	0.00	129,335,246.00	0.0%
Unsecured Roll Taxes		8042	4,141,584.00	0.00	4,141,584.00	4,141,584.00	0.00	4,141,584.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,216,514.00	0.00	3,216,514.00	3,216,514.00	0.00	3,216,514.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	16,915,546.00	0.00	16,915,546.00	16,915,546.00	0.00	16,915,546.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,064,604.00	0.00	11,064,604.00	11,064,604.00	0.00	11,064,604.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			306,614,472.00	0.00	306,614,472.00	327,629,089.00	0.00	327,629,089.00	6.9%
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	(16,603,133.00)	0.00	(16,603,133.00)	(17,254,835.00)	0.00	(17,254,835.00)	3.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			290,011,339.00	0.00	290,011,339.00	310,374,254.00	0.00	310,374,254.00	7.0%

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)	
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	7,058,519.00	7,058,519.00	0.00	7,434,738.00	7,434,738.00	5.3%
Special Education Discretionary Grants		8182	0.00	2,280,522.00	2,280,522.00	0.00	790,859.00	790,859.00	-65.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	16,200.00	16,200.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		6,237,406.57	6,237,406.57		5,518,511.00	5,518,511.00	-11.5%
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		711,474.95	711,474.95		879,325.00	879,325.00	23.6%
Title III, Part A, Immigrant Student Program	4201	8290		367,952.52	367,952.52		132,401.00	132,401.00	-64.0%
Title III, Part A, English Learner Program	4203	8290		912,566.02	912,566.02		729,963.00	729,963.00	-20.0%
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		1,777,045.22	1,777,045.22		1,543,568.00	1,543,568.00	-13.1%
Career and Technical Education	3500-3599	8290		231,475.00	231,475.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	0.00	22,132,245.90	22,132,245.90	0.00	16,473,937.00	16,473,937.00	-25.6%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	41,725,407.18	41,725,407.18	0.00	33,503,302.00	33,503,302.00	-19.7%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		22,811,506.00	22,811,506.00		25,953,131.20	25,953,131.20	13.8%
Prior Years	6500	8319		18,034.80	18,034.80		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	129,951.00	129,951.00	0.00	129,951.00	129,951.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,192,193.00	0.00	1,192,193.00	1,159,889.00	0.00	1,159,889.00	-2.7%
Lottery - Unrestricted and Instructional Materials		8560	4,909,017.76	1,977,966.40	6,886,984.16	4,957,971.00	1,977,105.00	6,935,076.00	0.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources									
After School Education and Safety (ASES)	6010	8590		4,627,163.78	4,627,163.78		3,845,796.00	3,845,796.00	-16.9%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,302,839.81	1,302,839.81		1,366,218.00	1,366,218.00	4.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Implementation All Other State Revenue	7405 All Other	8590 8590	116,000.00	42,124,251.72	42,240,251.72	110,000.00	26,649,793.79	26,759,793.79	-36.6%
<b>TOTAL, OTHER STATE REVENUE</b>			6,217,210.76	72,991,713.51	79,208,924.27	6,227,860.00	59,921,994.99	66,149,854.99	-16.5%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	937,633.56	937,633.56	0.00	1,800,000.00	1,800,000.00	92.0%
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	24.70	0.00	24.70	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	9,000.00	9,000.00	0.00	8,000.00	8,000.00	-11.1%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	769,261.55	88,112.00	857,373.55	921,581.00	90,756.00	1,012,337.00	18.1%
Interest		8660	374,079.75	0.00	374,079.75	331,275.00	0.00	331,275.00	-11.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	1,562,490.00	1,562,490.00	0.00	1,472,138.00	1,472,138.00	-5.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	433,053.08	6,639,044.62	7,072,097.70	206,000.00	5,309,961.38	5,515,961.38	-22.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,576,419.08	9,236,280.18	10,812,699.26	1,458,856.00	8,680,855.38	10,139,711.38	-6.2%
<b>TOTAL, REVENUES</b>			297,804,968.84	123,953,400.87	421,758,369.71	318,060,970.00	102,106,152.37	420,167,122.37	-0.4%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	95,737,244.07	25,790,887.11	121,528,131.18	102,643,217.26	28,767,613.69	131,410,830.95	8.1%
Certificated Pupil Support Salaries		1200	6,153,510.11	8,290,826.41	14,444,336.52	6,790,548.00	10,352,541.00	17,143,089.00	18.7%
Certificated Supervisors' and Administrators' Salaries		1300	11,836,988.17	2,392,240.59	14,229,228.76	12,308,202.00	2,794,671.00	15,102,873.00	6.1%
Other Certificated Salaries		1900	931,894.15	968,907.75	1,900,801.90	858,293.00	1,282,103.00	2,140,396.00	12.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			114,659,636.50	37,442,861.86	152,102,498.36	122,600,260.26	43,196,928.69	165,797,188.95	9.0%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	470,394.82	13,064,259.15	13,534,653.97	544,154.00	13,070,255.00	13,614,409.00	0.6%
Classified Support Salaries		2200	16,367,928.38	4,874,360.59	21,242,288.97	15,632,307.00	6,558,971.00	22,191,278.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	2,399,683.43	1,570,103.91	3,969,787.34	2,627,946.00	1,699,355.00	4,327,301.00	9.0%
Clerical, Technical and Office Salaries		2400	11,172,617.02	1,853,463.23	13,026,080.25	11,296,695.00	1,673,450.16	12,970,145.16	-0.4%
Other Classified Salaries		2900	1,106,133.69	1,868,351.69	2,974,485.38	1,377,727.00	1,928,323.00	3,306,050.00	11.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			31,516,757.34	23,230,538.57	54,747,295.91	31,478,829.00	24,930,354.16	56,409,183.16	3.0%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	18,684,924.63	21,303,640.55	39,988,565.18	22,772,563.00	23,363,046.05	46,135,609.05	15.4%
PERS		3201-3202	6,434,856.15	4,679,662.34	11,114,518.49	7,876,471.00	6,705,460.22	14,581,931.22	31.2%
OASDI/Medicare/Alternative		3301-3302	5,692,592.75	2,325,041.12	8,017,633.87	5,985,225.00	2,654,254.78	8,639,479.78	7.8%
Health and Welfare Benefits		3401-3402	22,467,232.00	10,457,724.93	32,924,956.93	22,439,508.00	11,416,189.31	33,855,697.31	2.8%
Unemployment Insurance		3501-3502	393,892.07	599,074.91	992,966.98	790,065.00	342,403.42	1,132,468.42	14.0%
Workers' Compensation		3601-3602	3,148,154.35	1,307,228.67	4,455,383.02	3,417,428.00	1,502,321.97	4,919,749.97	10.4%
OPEB, Allocated		3701-3702	4,417,912.59	2,281,984.75	6,699,897.34	4,345,950.00	2,442,334.20	6,788,284.20	1.3%
OPEB, Active Employees		3751-3752	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)	
Other Employee Benefits		3901-3902	830,500.92	496,149.56	1,326,650.48	846,858.00	517,879.00	1,364,737.00	2.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			62,070,065.46	43,450,506.83	105,520,572.29	68,474,068.00	48,943,888.95	117,417,956.95	11.3%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	3,738,095.00	5,262,156.98	9,000,251.98	8,941,268.00	1,800,300.00	10,741,568.00	19.3%
Books and Other Reference Materials		4200	183,717.82	749,217.63	932,935.45	257,689.02	272,266.00	529,955.02	-43.2%
Materials and Supplies		4300	4,514,863.28	18,302,014.14	22,816,877.42	4,863,236.02	4,672,748.26	9,535,984.28	-58.2%
Noncapitalized Equipment		4400	660,397.03	4,650,821.72	5,311,218.75	404,253.50	2,067,525.12	2,471,778.62	-53.5%
Food		4700	0.00	95.68	95.68	0.00	0.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			9,097,073.13	28,964,306.15	38,061,379.28	14,466,446.54	8,812,839.38	23,279,285.92	-38.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	2,185,138.23	20,177,899.22	22,363,037.45	2,159,417.00	17,752,845.58	19,912,262.58	-11.0%
Travel and Conferences		5200	311,348.33	2,785,564.14	3,096,912.47	363,373.88	437,468.74	800,842.62	-74.1%
Dues and Memberships		5300	77,283.83	315,850.76	393,134.59	154,665.00	96,123.00	250,788.00	-36.2%
Insurance		5400 - 5450	2,155,946.25	250.00	2,156,196.25	2,400,000.00	3,000.00	2,403,000.00	11.4%
Operations and Housekeeping Services		5500	5,478,998.73	276,207.04	5,755,205.77	6,203,606.00	290,120.00	6,493,726.00	12.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,142,391.09	4,678,577.72	5,820,968.81	1,014,274.00	3,381,486.14	4,395,760.14	-24.5%
Transfers of Direct Costs		5710	(363,194.98)	363,194.98	0.00	(355,528.18)	355,528.18	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(70,984.54)	(290,016.00)	(361,000.54)	(65,510.00)	(303,347.00)	(368,857.00)	2.2%
Professional/Consulting Services and Operating Expenditures		5800	5,356,870.78	12,864,649.64	18,221,520.42	8,324,606.32	11,033,676.05	19,358,282.37	6.2%
Communications		5900	1,063,375.23	88,833.47	1,152,208.70	1,029,603.00	102,123.78	1,131,726.78	-1.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			17,337,172.95	41,261,010.97	58,598,183.92	21,228,507.02	33,149,024.47	54,377,531.49	-7.2%
<b>CAPITAL OUTLAY</b>									
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	4,119,409.16	4,119,409.16	175,000.00	6,603,533.08	6,778,533.08	64.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,550.00	4,683,730.48	4,685,280.48	2,000.00	281,425.75	283,425.75	-94.0%
Equipment Replacement		6500	77,078.53	305,974.00	383,052.53	2,043,000.00	37,854.00	2,080,854.00	443.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			78,628.53	9,109,113.64	9,187,742.17	2,220,000.00	6,922,812.83	9,142,812.83	-0.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	97,586.00	97,586.00	0.00	97,586.00	97,586.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	1,112,239.22	1,112,239.22	0.00	1,500,000.00	1,500,000.00	34.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools		6500 7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		6500 7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		6500 7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools		6360 7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		6360 7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		6360 7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments		All Other 7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	1,209,825.22	1,209,825.22	0.00	1,597,586.00	1,597,586.00	32.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(4,713,699.56)	4,713,699.56	0.00	(6,840,782.44)	6,840,782.44	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)	
Transfers of Indirect Costs - Interfund		7350	(501,926.59)	0.00	(501,926.59)	(632,949.06)	0.00	(632,949.06)	26.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,215,626.15)	4,713,699.56	(501,926.59)	(7,473,731.50)	6,840,782.44	(632,949.06)	26.1%
TOTAL, EXPENDITURES			229,543,707.76	189,381,862.80	418,925,570.56	252,994,379.32	174,394,216.92	427,388,596.24	2.0%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	New
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(67,819,612.32)	67,819,612.32	0.00	(70,139,835.03)	70,139,835.03	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(67,819,612.32)	67,819,612.32	0.00	(70,139,835.03)	70,139,835.03	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(67,819,612.32)	67,819,612.32	0.00	(75,139,835.03)	70,139,835.03	(5,000,000.00)	New

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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	290,011,339.00	0.00	290,011,339.00	310,374,254.00	0.00	310,374,254.00	7.0%
2) Federal Revenue		8100-8299	0.00	41,725,407.18	41,725,407.18	0.00	33,503,302.00	33,503,302.00	-19.7%
3) Other State Revenue		8300-8599	6,217,210.76	72,991,713.51	79,208,924.27	6,227,860.00	59,921,994.99	66,149,854.99	-16.5%
4) Other Local Revenue		8600-8799	1,576,419.08	9,236,280.18	10,812,699.26	1,458,856.00	8,680,855.38	10,139,711.38	-6.2%
5) TOTAL, REVENUES			297,804,968.84	123,953,400.87	421,758,369.71	318,060,970.00	102,106,152.37	420,167,122.37	-0.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		140,319,665.11	115,347,355.99	255,667,021.10	157,973,673.40	104,840,593.97	262,814,267.37	2.8%
2) Instruction - Related Services	2000-2999		31,378,966.99	17,882,612.16	49,261,579.15	31,926,644.42	14,336,558.84	46,263,203.26	-6.1%
3) Pupil Services	3000-3999		20,676,733.72	18,976,909.99	39,653,643.71	22,358,161.00	20,964,118.01	43,322,279.01	9.3%
4) Ancillary Services	4000-4999		167,929.58	1,701,774.38	1,869,703.96	143,025.00	1,127,656.00	1,270,681.00	-32.0%
5) Community Services	5000-5999		109.00	0.00	109.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	1,840.20	1,840.20	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		13,532,863.45	10,558,999.23	24,091,862.68	14,763,060.50	7,878,175.44	22,641,235.94	-6.0%
8) Plant Services	8000-8999		23,467,439.91	23,702,545.63	47,169,985.54	25,829,815.00	23,649,528.66	49,479,343.66	4.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	1,209,825.22	1,209,825.22	0.00	1,597,586.00	1,597,586.00	32.1%
10) TOTAL, EXPENDITURES			229,543,707.76	189,381,862.80	418,925,570.56	252,994,379.32	174,394,216.92	427,388,596.24	2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			68,261,261.08	(65,428,461.93)	2,832,799.15	65,066,590.68	(72,288,064.55)	(7,221,473.87)	-354.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	New
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	(67,819,612.32)	67,819,612.32	0.00	(70,139,835.03)	70,139,835.03	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(67,819,612.32)	67,819,612.32	0.00	(75,139,835.03)	70,139,835.03	(5,000,000.00)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			441,648.76	2,391,150.39	2,832,799.15	(10,073,244.35)	(2,148,229.52)	(12,221,473.87)	-531.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	66,133,492.33	23,187,204.71	89,320,697.04	66,575,141.09	25,578,355.10	92,153,496.19	3.2%
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)			66,133,492.33	23,187,204.71	89,320,697.04	66,575,141.09	25,578,355.10	92,153,496.19	3.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,133,492.33	23,187,204.71	89,320,697.04	66,575,141.09	25,578,355.10	92,153,496.19	3.2%
2) Ending Balance, June 30 (E + F1e)			66,575,141.09	25,578,355.10	92,153,496.19	56,501,896.74	23,430,125.58	79,932,022.32	-13.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	305,000.00	0.00	305,000.00	305,000.00	0.00	305,000.00	0.0%
Stores		9712	407,000.00	0.00	407,000.00	407,000.00	0.00	407,000.00	0.0%
Prepaid Items		9713	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	25,578,355.10	25,578,355.10	0.00	23,430,125.58	23,430,125.58	-8.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	43,566,302.00	0.00	43,566,302.00	21,295,694.00	0.00	21,295,694.00	-51.1%
Textbook Adoption	0000	9760	20,961,342.00		20,961,342.00			0.00	
403(b) Supplementary Retirement	0000	9760	5,199,960.00		5,199,960.00			0.00	
2022-23 & 2023-24 CBA	0000	9760	17,405,000.00		17,405,000.00			0.00	
Textbook Adoption	0000	9760			0.00	11,021,054.00		11,021,054.00	
403(b) Supplemental Retirement	0000	9760			0.00	3,466,640.00		3,466,640.00	
2023-24 CBA	0000	9760			0.00	6,808,000.00		6,808,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	9,719,071.09	0.00	9,719,071.09	21,512,544.74	0.00	21,512,544.74	121.3%
LCFF Supplemental Fund	0000	9780	9,319,071.09		9,319,071.09			0.00	
Vacation Payout	0000	9780	400,000.00		400,000.00			0.00	
LCFF Supplemental Fund	0000	9780			0.00	2,243,594.74		2,243,594.74	
Vacation Payout	0000	9780			0.00	100,000.00		100,000.00	
Deferred Maintenance	0000	9780			0.00	10,000,000.00		10,000,000.00	
Inflation Factor	0000	9780			0.00	9,168,950.00		9,168,950.00	
e) Unassigned/Unappropriated									

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)	
Reserve for Economic Uncertainties		9789	12,567,768.00	0.00	12,567,768.00	12,971,658.00	0.00	12,971,658.00	3.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	5,140,000.00	5,140,000.00
6266	Educator Effectiveness, FY 2021-22	3,000,000.00	2,969,659.00
6300	Lottery: Instructional Materials	33,719.42	33,719.42
6500	Special Education	500,000.00	499,118.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	200,000.00	190,480.00
6537	Special Ed: Learning Recovery Support	1,000,000.00	995,509.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	1,800,000.00	1,800,000.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,107,675.36	921,254.84
9010	Other Restricted Local	10,796,960.32	10,880,385.32
Total, Restricted Balance		25,578,355.10	23,430,125.58

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	889,104.00	889,104.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			889,104.00	889,104.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			889,104.00	889,104.00	0.0%
2) Ending Balance, June 30 (E + F1e)			889,104.00	889,104.00	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	889,104.00	889,104.00	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
<b>REVENUES</b>					
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%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>					
			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	889,104.00	889,104.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			889,104.00	889,104.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			889,104.00	889,104.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Ending Balance, June 30 (E + F1e)			889,104.00	889,104.00	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	889,104.00	889,104.00	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
8210	Student Activity Funds	889,104.00	889,104.00
Total, Restricted Balance		889,104.00	889,104.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,498,009.00	2,852,418.00	14.2%
2) Federal Revenue		8100-8299	79,995.00	0.00	-100.0%
3) Other State Revenue		8300-8599	341,359.43	264,596.77	-22.5%
4) Other Local Revenue		8600-8799	295,832.00	421,447.90	42.5%
5) TOTAL, REVENUES			3,215,195.43	3,538,462.67	10.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,157,098.93	1,367,174.42	18.2%
2) Classified Salaries		2000-2999	758,455.83	767,121.23	1.1%
3) Employee Benefits		3000-3999	625,994.01	746,393.41	19.2%
4) Books and Supplies		4000-4999	213,253.80	176,638.87	-17.2%
5) Services and Other Operating Expenditures		5000-5999	690,096.44	744,084.23	7.8%
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	4,777.31	2,803.47	-41.3%
9) TOTAL, EXPENDITURES			3,449,676.32	3,804,215.63	10.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(234,480.89)	(265,752.96)	13.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(234,480.89)	(265,752.96)	13.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,609,162.52	1,374,681.63	-14.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,609,162.52	1,374,681.63	-14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,609,162.52	1,374,681.63	-14.6%
2) Ending Balance, June 30 (E + F1e)			1,374,681.63	1,108,928.67	-19.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	73,289.51	90,479.51	23.5%
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	1,301,392.12	1,018,449.16	-21.7%
Eagle Peak Charter School	0000	9780	1,301,392.12		
Eagle Peak Charter School	0000	9780		1,018,449.16	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	897,445.00	1,105,952.00	23.2%
Education Protection Account State Aid - Current Year		8012	312,755.00	250,000.00	-20.1%
State Aid - Prior Years		8019	(3,074.00)	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	1,290,883.00	1,496,466.00	15.9%
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			2,498,009.00	2,852,418.00	14.2%
<b>FEDERAL REVENUE</b>					
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%
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	79,995.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, FEDERAL REVENUE			79,995.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
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	5,359.00	4,862.77	-9.3%
Lottery - Unrestricted and Instructional Materials		8560	75,719.39	74,328.00	-1.8%
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	260,281.04	185,406.00	-28.8%
TOTAL, OTHER STATE REVENUE			341,359.43	264,596.77	-22.5%
<b>OTHER LOCAL REVENUE</b>					
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	8,000.00	4,000.00	-50.0%
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	287,832.00	417,447.90	45.0%
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			295,832.00	421,447.90	42.5%
TOTAL, REVENUES			3,215,195.43	3,538,462.67	10.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,004,508.93	1,186,837.01	18.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	152,590.00	180,337.41	18.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,157,098.93	1,367,174.42	18.2%
<b>CLASSIFIED SALARIES</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Instructional Salaries		2100	419,585.83	345,651.67	-17.6%
Classified Support Salaries		2200	39,000.00	50,124.29	28.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	173,000.00	175,110.00	1.2%
Other Classified Salaries		2900	126,870.00	196,235.27	54.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>758,455.83</b>	<b>767,121.23</b>	<b>1.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	338,401.68	399,610.71	18.1%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	82,115.20	76,005.68	-7.4%
Health and Welfare Benefits		3401-3402	156,074.00	213,350.00	36.7%
Unemployment Insurance		3501-3502	10,996.13	15,680.00	42.6%
Workers' Compensation		3601-3602	33,848.00	39,697.90	17.3%
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	4,559.00	2,049.12	-55.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>625,994.01</b>	<b>746,393.41</b>	<b>19.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,500.00	3,700.00	5.7%
Materials and Supplies		4300	188,111.80	169,938.87	-9.7%
Noncapitalized Equipment		4400	21,642.00	3,000.00	-86.1%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>213,253.80</b>	<b>176,638.87</b>	<b>-17.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	62,842.41	17,475.00	-72.2%
Dues and Memberships		5300	2,698.00	3,240.00	20.1%
Insurance		5400-5450	15,000.00	15,000.00	0.0%
Operations and Housekeeping Services		5500	32,050.00	32,900.00	2.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	65,822.00	67,400.00	2.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	293,766.00	304,597.00	3.7%
Professional/Consulting Services and Operating Expenditures		5800	211,178.03	291,980.23	38.3%
Communications		5900	6,740.00	11,492.00	70.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>690,096.44</b>	<b>744,084.23</b>	<b>7.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
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					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	4,777.31	2,803.47	-41.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,777.31	2,803.47	-41.3%
TOTAL, EXPENDITURES			3,449,676.32	3,804,215.63	10.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,498,009.00	2,852,418.00	14.2%
2) Federal Revenue		8100-8299	79,995.00	0.00	-100.0%
3) Other State Revenue		8300-8599	341,359.43	264,596.77	-22.5%
4) Other Local Revenue		8600-8799	295,832.00	421,447.90	42.5%
5) TOTAL, REVENUES			3,215,195.43	3,538,462.67	10.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,662,392.38	2,850,051.87	7.0%
2) Instruction - Related Services	2000-2999		638,507.63	791,169.18	23.9%
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		4,777.31	2,803.47	-41.3%
8) Plant Services	8000-8999		143,999.00	160,191.11	11.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,449,676.32	3,804,215.63	10.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(234,480.89)	(265,752.96)	13.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(234,480.89)	(265,752.96)	13.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,609,162.52	1,374,681.63	-14.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,609,162.52	1,374,681.63	-14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,609,162.52	1,374,681.63	-14.6%
2) Ending Balance, June 30 (E + F1e)			1,374,681.63	1,108,928.67	-19.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	1,301,392.12	1,018,449.16	-21.7%
Eagle Peak Charter School	0000	9780	1,301,392.12		
Eagle Peak Charter School	0000	9780		1,018,449.16	
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
6300	Lottery: Instructional Materials	73,289.51	90,479.51
Total, Restricted Balance		73,289.51	90,479.51

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,544,229.62	904,365.00	-41.4%
3) Other State Revenue		8300-8599	4,301,386.00	4,254,693.00	-1.1%
4) Other Local Revenue		8600-8799	891,323.26	928,654.00	4.2%
5) TOTAL, REVENUES			6,736,938.88	6,087,712.00	-9.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,633,966.30	2,699,834.00	2.5%
2) Classified Salaries		2000-2999	1,105,104.18	1,287,423.00	16.5%
3) Employee Benefits		3000-3999	1,628,397.64	1,850,282.76	13.6%
4) Books and Supplies		4000-4999	1,043,435.47	279,440.93	-73.2%
5) Services and Other Operating Expenditures		5000-5999	748,477.59	532,679.33	-28.8%
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	211,473.99	195,643.98	-7.5%
9) TOTAL, EXPENDITURES			7,370,855.17	6,845,304.00	-7.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(633,916.29)	(757,592.00)	19.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(633,916.29)	(757,592.00)	19.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,337,465.79	1,703,549.50	-27.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,337,465.79	1,703,549.50	-27.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,337,465.79	1,703,549.50	-27.1%
2) Ending Balance, June 30 (E + F1e)			1,703,549.50	945,957.50	-44.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,703,549.50	945,957.50	-44.5%
Adult Education Fund	0000	9780	1,703,549.50		
Adult Education Fund	0000	9780		945,957.50	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	125,051.00	152,776.00	22.2%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,419,178.62	751,589.00	-47.0%
TOTAL, FEDERAL REVENUE			1,544,229.62	904,365.00	-41.4%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,928,636.00	3,928,636.00	0.0%
All Other State Revenue	All Other	8590	372,750.00	326,057.00	-12.5%
TOTAL, OTHER STATE REVENUE			4,301,386.00	4,254,693.00	-1.1%
<b>OTHER LOCAL REVENUE</b>					
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	7,428.00	6,504.00	-12.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	481,000.00	506,000.00	5.2%
Interagency Services		8677	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	402,895.26	416,150.00	3.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			891,323.26	928,654.00	4.2%
TOTAL, REVENUES			6,736,938.88	6,087,712.00	-9.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,911,558.00	1,820,318.00	-4.8%
Certificated Pupil Support Salaries		1200	13,000.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	402,504.58	483,969.00	20.2%
Other Certificated Salaries		1900	306,903.72	395,547.00	28.9%
TOTAL, CERTIFICATED SALARIES			2,633,966.30	2,699,834.00	2.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	246,872.60	332,230.00	34.6%
Classified Support Salaries		2200	82,681.96	90,391.00	9.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	673,707.74	733,002.00	8.8%
Other Classified Salaries		2900	101,841.88	131,800.00	29.4%
TOTAL, CLASSIFIED SALARIES			1,105,104.18	1,287,423.00	16.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	708,787.61	808,794.00	14.1%
PERS		3201-3202	220,032.78	241,711.00	9.9%
OASDI/Medicare/Alternative		3301-3302	133,520.67	143,870.00	7.8%
Health and Welfare Benefits		3401-3402	380,163.96	468,703.76	23.3%
Unemployment Insurance		3501-3502	33,776.41	31,142.00	-7.8%
Workers' Compensation		3601-3602	80,931.62	89,674.00	10.8%
OPEB, Allocated		3701-3702	56,121.78	57,268.00	2.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,062.81	9,120.00	-39.5%
TOTAL, EMPLOYEE BENEFITS			1,628,397.64	1,850,282.76	13.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	3,500.00	200.00	-94.3%
Books and Other Reference Materials		4200	56,238.53	67,739.00	20.4%
Materials and Supplies		4300	739,712.24	170,651.93	-76.9%
Noncapitalized Equipment		4400	243,984.70	40,850.00	-83.3%
TOTAL, BOOKS AND SUPPLIES			1,043,435.47	279,440.93	-73.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	54,513.43	41,466.00	-23.9%
Dues and Memberships		5300	7,345.00	3,070.00	-58.2%
Insurance		5400-5450	2,700.00	2,700.00	0.0%
Operations and Housekeeping Services		5500	1,000.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,530.66	25,458.00	-28.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,397.10)	(900.00)	-35.6%
Professional/Consulting Services and Operating Expenditures		5800	606,899.11	424,012.00	-30.1%
Communications		5900	41,886.49	36,873.33	-12.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			748,477.59	532,679.33	-28.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>Tuition</b>					
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%
<b>Other Transfers Out</b>					
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%
<b>Debt Service</b>					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	211,473.99	195,643.98	-7.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			211,473.99	195,643.98	-7.5%
TOTAL, EXPENDITURES			7,370,855.17	6,845,304.00	-7.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,544,229.62	904,365.00	-41.4%
3) Other State Revenue		8300-8599	4,301,386.00	4,254,693.00	-1.1%
4) Other Local Revenue		8600-8799	891,323.26	928,654.00	4.2%
5) TOTAL, REVENUES			6,736,938.88	6,087,712.00	-9.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		4,550,975.56	3,810,050.76	-16.3%
2) Instruction - Related Services	2000-2999		2,586,667.67	2,829,255.26	9.4%
3) Pupil Services	3000-3999		14,479.88	966.00	-93.3%
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		211,473.99	195,643.98	-7.5%
8) Plant Services	8000-8999		7,258.07	9,388.00	29.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,370,855.17	6,845,304.00	-7.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(633,916.29)	(757,592.00)	19.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(633,916.29)	(757,592.00)	19.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,337,465.79	1,703,549.50	-27.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,337,465.79	1,703,549.50	-27.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,337,465.79	1,703,549.50	-27.1%
2) Ending Balance, June 30 (E + F1e)			1,703,549.50	945,957.50	-44.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,703,549.50	945,957.50	-44.5%
Adult Education Fund	0000	9780	1,703,549.50		
Adult Education Fund	0000	9780		945,957.50	
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,630,937.40	11,854,598.00	-24.2%
3) Other State Revenue		8300-8599	1,089,596.00	726,422.00	-33.3%
4) Other Local Revenue		8600-8799	15,871.00	17,436.00	9.9%
5) TOTAL, REVENUES			16,736,404.40	12,598,456.00	-24.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,389,379.91	4,970,780.00	13.2%
3) Employee Benefits		3000-3999	2,561,993.22	2,968,092.00	15.9%
4) Books and Supplies		4000-4999	4,307,645.03	5,299,673.41	23.0%
5) Services and Other Operating Expenditures		5000-5999	337,790.43	158,567.39	-53.1%
6) Capital Outlay		6000-6999	183,845.60	75,000.00	-59.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	285,675.29	434,501.61	52.1%
9) TOTAL, EXPENDITURES			12,066,329.48	13,906,614.41	15.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,670,074.92	(1,308,158.41)	-128.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,670,074.92	(1,308,158.41)	-128.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,194,400.17	9,864,475.09	89.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,194,400.17	9,864,475.09	89.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,194,400.17	9,864,475.09	89.9%
2) Ending Balance, June 30 (E + F1e)			9,864,475.09	8,556,316.68	-13.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,864,475.09	8,556,316.68	-13.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	14,860,937.40	11,044,598.00	-25.7%
Donated Food Commodities		8221	770,000.00	810,000.00	5.2%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,630,937.40	11,854,598.00	-24.2%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,089,596.00	726,422.00	-33.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,089,596.00	726,422.00	-33.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,253.00	13,436.00	-11.9%
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	618.00	4,000.00	547.2%
TOTAL, OTHER LOCAL REVENUE			15,871.00	17,436.00	9.9%
TOTAL, REVENUES			16,736,404.40	12,598,456.00	-24.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,715,209.65	4,230,403.00	13.9%
Classified Supervisors' and Administrators' Salaries		2300	467,859.04	510,786.00	9.2%
Clerical, Technical and Office Salaries		2400	161,375.22	180,591.00	11.9%
Other Classified Salaries		2900	44,936.00	49,000.00	9.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			4,389,379.91	4,970,780.00	13.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	768,276.84	1,034,418.00	34.6%
OASDI/Medicare/Alternative		3301-3302	307,631.55	360,766.00	17.3%
Health and Welfare Benefits		3401-3402	1,097,249.64	1,153,065.00	5.1%
Unemployment Insurance		3501-3502	21,278.86	27,628.00	29.8%
Workers' Compensation		3601-3602	95,183.26	110,325.00	15.9%
OPEB, Allocated		3701-3702	223,373.07	238,114.00	6.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	49,000.00	43,776.00	-10.7%
TOTAL, EMPLOYEE BENEFITS			2,561,993.22	2,968,092.00	15.9%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	218,436.81	22,086.00	-89.9%
Noncapitalized Equipment		4400	90,169.00	2,000.00	-97.8%
Food		4700	3,999,039.22	5,275,587.41	31.9%
TOTAL, BOOKS AND SUPPLIES			4,307,645.03	5,299,673.41	23.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	21,348.00	5,500.00	-74.2%
Dues and Memberships		5300	528.00	600.00	13.6%
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	33,800.00	8,000.00	-76.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,131.64	4,200.00	-78.0%
Professional/Consulting Services and Operating Expenditures		5800	251,982.79	138,267.39	-45.1%
Communications		5900	11,000.00	2,000.00	-81.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			337,790.43	158,567.39	-53.1%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	27,485.13	0.00	-100.0%
Equipment		6400	156,360.47	75,000.00	-52.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			183,845.60	75,000.00	-59.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	285,675.29	434,501.61	52.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			285,675.29	434,501.61	52.1%
TOTAL, EXPENDITURES			12,066,329.48	13,906,614.41	15.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,630,937.40	11,854,598.00	-24.2%
3) Other State Revenue		8300-8599	1,089,596.00	726,422.00	-33.3%
4) Other Local Revenue		8600-8799	15,871.00	17,436.00	9.9%
5) TOTAL, REVENUES			16,736,404.40	12,598,456.00	-24.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		11,753,169.06	13,472,112.80	14.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		285,675.29	434,501.61	52.1%
8) Plant Services	8000-8999		27,485.13	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,066,329.48	13,906,614.41	15.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,670,074.92	(1,308,158.41)	-128.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,670,074.92	(1,308,158.41)	-128.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,194,400.17	9,864,475.09	89.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,194,400.17	9,864,475.09	89.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,194,400.17	9,864,475.09	89.9%
2) Ending Balance, June 30 (E + F1e)			9,864,475.09	8,556,316.68	-13.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,864,475.09	8,556,316.68	-13.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	6,197,612.48	4,533,855.69
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	88,903.66	4,514.80
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	2,981,687.55	3,996,078.79
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	128,794.95	0.00
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	467,476.45	21,867.40
Total, Restricted Balance		9,864,475.09	8,556,316.68

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	3,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	4,997,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	5,000,000.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(5,000,000.00)	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	5,000,000.00	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	5,000,000.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	3,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	3,000.00	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	4,997,000.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	4,997,000.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	5,000,000.00	New
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	5,000,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	5,000,000.00	New
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	5,000,000.00	New

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	5,000,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	5,000,000.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	(5,000,000.00)	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	5,000,000.00	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	5,000,000.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	128,510.00	107,889.00	-16.0%
5) TOTAL, REVENUES			128,510.00	107,889.00	-16.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	174,357.46	171,586.00	-1.6%
3) Employee Benefits		3000-3999	86,609.13	86,159.00	-0.5%
4) Books and Supplies		4000-4999	1,448,077.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	552,297.52	0.00	-100.0%
6) Capital Outlay		6000-6999	30,712,972.35	34,058,632.00	10.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			32,974,313.46	34,316,377.00	4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(32,845,803.46)	(34,208,488.00)	4.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	75,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			75,000,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			42,154,196.54	(34,208,488.00)	-181.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,712,770.86	84,866,967.40	98.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,712,770.86	84,866,967.40	98.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,712,770.86	84,866,967.40	98.7%
2) Ending Balance, June 30 (E + F1e)			84,866,967.40	50,658,479.40	-40.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	84,866,967.40	50,658,479.40	-40.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	128,500.00	107,889.00	-16.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			128,510.00	107,889.00	-16.0%
TOTAL, REVENUES			128,510.00	107,889.00	-16.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	127,226.15	140,251.00	10.2%
Clerical, Technical and Office Salaries		2400	47,131.31	31,335.00	-33.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			174,357.46	171,586.00	-1.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	39,771.47	43,648.00	9.7%
OASDI/Medicare/Alternative		3301-3302	12,979.72	13,162.00	1.4%
Health and Welfare Benefits		3401-3402	24,213.77	20,200.00	-16.6%
Unemployment Insurance		3501-3502	848.40	860.00	1.4%
Workers' Compensation		3601-3602	3,732.72	3,784.00	1.4%
OPEB, Allocated		3701-3702	4,643.05	4,049.00	-12.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	420.00	456.00	8.6%
TOTAL, EMPLOYEE BENEFITS			86,609.13	86,159.00	-0.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,448,077.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,448,077.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	47,001.52	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	505,296.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			552,297.52	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	2,500.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	30,710,472.35	33,983,632.00	10.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	75,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,712,972.35	34,058,632.00	10.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			32,974,313.46	34,316,377.00	4.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

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%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	75,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			75,000,000.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			75,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	128,510.00	107,889.00	-16.0%
5) TOTAL, REVENUES			128,510.00	107,889.00	-16.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		32,749,313.46	34,316,377.00	4.8%
9) Other Outgo	9000-9999	Except 7600-7699	225,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			32,974,313.46	34,316,377.00	4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(32,845,803.46)	(34,208,488.00)	4.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	75,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			75,000,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			42,154,196.54	(34,208,488.00)	-181.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,712,770.86	84,866,967.40	98.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,712,770.86	84,866,967.40	98.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,712,770.86	84,866,967.40	98.7%
2) Ending Balance, June 30 (E + F1e)			84,866,967.40	50,658,479.40	-40.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	84,866,967.40	50,658,479.40	-40.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	84,866,967.40	50,658,479.40
Total, Restricted Balance		84,866,967.40	50,658,479.40

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,774,003.00	2,082,533.00	17.4%
5) TOTAL, REVENUES			1,774,003.00	2,082,533.00	17.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	87,334.00	60,972.00	-30.2%
6) Capital Outlay		6000-6999	153,275.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	320,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			560,609.00	60,972.00	-89.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,213,394.00	2,021,561.00	66.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,213,394.00	2,021,561.00	66.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,707,277.60	15,920,671.60	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,707,277.60	15,920,671.60	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,707,277.60	15,920,671.60	8.3%
2) Ending Balance, June 30 (E + F1e)			15,920,671.60	17,942,232.60	12.7%
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	5,250,295.55	7,245,016.55	38.0%
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	10,670,376.05	10,697,216.05	0.3%
Developer Fee Fund	0000	9780	10,670,376.05		
Developer Fee Fund	0000	9780		10,697,216.05	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	74,003.00	50,533.00	-31.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,700,000.00	2,032,000.00	19.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER LOCAL REVENUE			1,774,003.00	2,082,533.00	17.4%
TOTAL, REVENUES			1,774,003.00	2,082,533.00	17.4%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,800.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	49,500.00	60,960.00	23.2%
Professional/Consulting Services and Operating Expenditures		5800	34.00	12.00	-64.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			87,334.00	60,972.00	-30.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	153,275.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			153,275.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	320,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			320,000.00	0.00	-100.0%
TOTAL, EXPENDITURES			560,609.00	60,972.00	-89.1%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,774,003.00	2,082,533.00	17.4%
5) TOTAL, REVENUES			1,774,003.00	2,082,533.00	17.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		49,500.00	60,960.00	23.2%
8) Plant Services	8000-8999		191,109.00	12.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	320,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			560,609.00	60,972.00	-89.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			1,213,394.00	2,021,561.00	66.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			1,213,394.00	2,021,561.00	66.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,707,277.60	15,920,671.60	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,707,277.60	15,920,671.60	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,707,277.60	15,920,671.60	8.3%
2) Ending Balance, June 30 (E + F1e)			15,920,671.60	17,942,232.60	12.7%
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					
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	10,670,376.05	10,697,216.05	0.3%
Developer Fee Fund	0000	9780	10,670,376.05		
Developer Fee Fund	0000	9780		10,697,216.05	
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	5,250,295.55	7,245,016.55
Total, Restricted Balance		5,250,295.55	7,245,016.55

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,209.00	11,763.00	-38.8%
5) TOTAL, REVENUES			19,209.00	11,763.00	-38.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	28,589.00	31,335.00	9.6%
3) Employee Benefits		3000-3999	19,235.06	21,271.00	10.6%
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			47,824.06	52,606.00	10.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(28,615.06)	(40,843.00)	42.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(28,615.06)	(40,843.00)	42.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,455,295.13	3,426,680.07	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,455,295.13	3,426,680.07	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,455,295.13	3,426,680.07	-0.8%
2) Ending Balance, June 30 (E + F1e)			3,426,680.07	3,385,837.07	-1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,426,680.07	3,385,837.07	-1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	19,209.00	11,763.00	-38.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,209.00	11,763.00	-38.8%
TOTAL, REVENUES			19,209.00	11,763.00	-38.8%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	28,589.00	31,335.00	9.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			28,589.00	31,335.00	9.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,549.73	7,950.00	21.4%
OASDI/Medicare/Alternative		3301-3302	2,055.83	2,397.00	16.6%
Health and Welfare Benefits		3401-3402	8,713.36	8,887.00	2.0%
Unemployment Insurance		3501-3502	134.40	157.00	16.8%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	591.22	689.00	16.5%
OPEB, Allocated		3701-3702	1,190.52	1,191.00	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			19,235.06	21,271.00	10.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	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			47,824.06	52,606.00	10.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,209.00	11,763.00	-38.8%
5) TOTAL, REVENUES			19,209.00	11,763.00	-38.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		47,824.06	52,606.00	10.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			47,824.06	52,606.00	10.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(28,615.06)	(40,843.00)	42.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(28,615.06)	(40,843.00)	42.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,455,295.13	3,426,680.07	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,455,295.13	3,426,680.07	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,455,295.13	3,426,680.07	-0.8%
2) Ending Balance, June 30 (E + F1e)			3,426,680.07	3,385,837.07	-1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,426,680.07	3,385,837.07	-1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
7710	State School Facilities Projects	3,426,680.07	3,385,837.07
Total, Restricted Balance		3,426,680.07	3,385,837.07

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	974,795.43	7,956.00	-99.2%
5) TOTAL, REVENUES			974,795.43	7,956.00	-99.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,926.00	15,436.00	10.8%
3) Employee Benefits		3000-3999	8,545.37	9,545.00	11.7%
4) Books and Supplies		4000-4999	29,176.16	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	20,089.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,347,244.76	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,418,981.29	24,981.00	-99.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,444,185.86)	(17,025.00)	-98.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,396,195.00	1,476,187.00	5.7%
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			1,396,195.00	1,476,187.00	5.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(47,990.86)	1,459,162.00	-3,140.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,718,305.55	2,670,314.69	-1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,718,305.55	2,670,314.69	-1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,718,305.55	2,670,314.69	-1.8%
2) Ending Balance, June 30 (E + F1e)			2,670,314.69	4,129,476.69	54.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,670,314.69	4,129,476.69	54.6%
Measure A Operating Fund	0000	9780	2,670,314.69		
Measure A Operating Fund	0000	9780		4,129,476.69	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,120.00	7,956.00	55.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Local Revenue		8699	969,675.43	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			974,795.43	7,956.00	-99.2%
TOTAL, REVENUES			974,795.43	7,956.00	-99.2%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	13,926.00	15,436.00	10.8%
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			13,926.00	15,436.00	10.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,190.44	3,916.00	22.7%
OASDI/Medicare/Alternative		3301-3302	1,029.95	1,181.00	14.7%
Health and Welfare Benefits		3401-3402	3,485.28	3,555.00	2.0%
Unemployment Insurance		3501-3502	67.33	77.00	14.4%
Workers' Compensation		3601-3602	296.19	340.00	14.8%
OPEB, Allocated		3701-3702	476.18	476.00	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			8,545.37	9,545.00	11.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,994.00	0.00	-100.0%
Noncapitalized Equipment		4400	26,182.16	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			29,176.16	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	20,000.00	0.00	-100.0%
Communications		5900	89.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,089.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,236,946.27	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	110,298.49	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,347,244.76	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,418,981.29	24,981.00	-99.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,396,195.00	1,476,187.00	5.7%
(a) TOTAL, INTERFUND TRANSFERS IN			1,396,195.00	1,476,187.00	5.7%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,396,195.00	1,476,187.00	5.7%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	974,795.43	7,956.00	-99.2%
5) TOTAL, REVENUES			974,795.43	7,956.00	-99.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,418,981.29	24,981.00	-99.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,418,981.29	24,981.00	-99.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(1,444,185.86)	(17,025.00)	-98.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,396,195.00	1,476,187.00	5.7%
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			1,396,195.00	1,476,187.00	5.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(47,990.86)	1,459,162.00	-3,140.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,718,305.55	2,670,314.69	-1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,718,305.55	2,670,314.69	-1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,718,305.55	2,670,314.69	-1.8%
2) Ending Balance, June 30 (E + F1e)			2,670,314.69	4,129,476.69	54.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	2,670,314.69	4,129,476.69	54.6%
Measure A Operating Fund	0000	9780	2,670,314.69		
Measure A Operating Fund	0000	9780		4,129,476.69	
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,186,304.00	1,061,807.00	-10.5%
3) Other State Revenue		8300-8599	155,126.78	129,000.00	-16.8%
4) Other Local Revenue		8600-8799	48,796,400.40	45,441,539.00	-6.9%
5) TOTAL, REVENUES			50,137,831.18	46,632,346.00	-7.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	46,866,116.18	52,112,295.00	11.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			46,866,116.18	52,112,295.00	11.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,271,715.00	(5,479,949.00)	-267.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,271,715.00	(5,479,949.00)	-267.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,605,391.72	44,877,106.72	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,605,391.72	44,877,106.72	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,605,391.72	44,877,106.72	7.9%
2) Ending Balance, June 30 (E + F1e)			44,877,106.72	39,397,157.72	-12.2%
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					
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	44,877,106.72	39,397,157.72	-12.2%
Measure C Debt Service Fund	0000	9780	37,318,517.05		
Measure J Debt Service Fund	0000	9780	7,558,589.67		
Measure C Debt Service Fund	0000	9780		31,838,568.05	
Measure J Debt Service Fund	0000	9780		7,558,589.67	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	1,186,304.00	1,061,807.00	-10.5%
TOTAL, FEDERAL REVENUE			1,186,304.00	1,061,807.00	-10.5%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	155,000.00	129,000.00	-16.8%
Other Subventions/In-Lieu Taxes		8572	126.78	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			155,126.78	129,000.00	-16.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	46,790,130.40	43,730,000.00	-6.5%
Unsecured Roll		8612	1,347,516.00	1,049,000.00	-22.2%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	584,249.00	614,000.00	5.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	74,505.00	48,539.00	-34.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			48,796,400.40	45,441,539.00	-6.9%
TOTAL, REVENUES			50,137,831.18	46,632,346.00	-7.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Bond Redemptions		7433	27,867,955.00	33,332,402.00	19.6%
Bond Interest and Other Service Charges		7434	18,998,161.18	18,779,893.00	-1.1%
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)			46,866,116.18	52,112,295.00	11.2%
TOTAL, EXPENDITURES			46,866,116.18	52,112,295.00	11.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: 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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,186,304.00	1,061,807.00	-10.5%
3) Other State Revenue		8300-8599	155,126.78	129,000.00	-16.8%
4) Other Local Revenue		8600-8799	48,796,400.40	45,441,539.00	-6.9%
5) TOTAL, REVENUES			50,137,831.18	46,632,346.00	-7.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	46,866,116.18	52,112,295.00	11.2%
10) TOTAL, EXPENDITURES			46,866,116.18	52,112,295.00	11.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			3,271,715.00	(5,479,949.00)	-267.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			3,271,715.00	(5,479,949.00)	-267.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,605,391.72	44,877,106.72	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,605,391.72	44,877,106.72	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,605,391.72	44,877,106.72	7.9%
2) Ending Balance, June 30 (E + F1e)			44,877,106.72	39,397,157.72	-12.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	44,877,106.72	39,397,157.72	-12.2%
Measure C Debt Service Fund	0000	9780	37,318,517.05		
Measure J Debt Service Fund	0000	9780	7,558,589.67		
Measure C Debt Service Fund	0000	9780		31,838,568.05	
Measure J Debt Service Fund	0000	9780		7,558,589.67	
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,561,192.63	6,553,977.00	-0.1%
5) TOTAL, REVENUES			6,561,192.63	6,553,977.00	-0.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,075,325.00	4,794,125.00	-5.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,075,325.00	4,794,125.00	-5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,485,867.63	1,759,852.00	18.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,636,442.00	3,350,200.00	-7.9%
b) Transfers Out		7600-7629	5,032,637.00	4,826,387.00	-4.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,396,195.00)	(1,476,187.00)	5.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			89,672.63	283,665.00	216.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,708,983.39	6,798,656.02	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,708,983.39	6,798,656.02	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,708,983.39	6,798,656.02	1.3%
2) Ending Balance, June 30 (E + F1e)			6,798,656.02	7,082,321.02	4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	6,798,656.02	7,082,321.02	4.2%
Measure A Debt Service Fund	0000	9780	6,760,839.02		
Certificate of Participation Debt Service Fund	0000	9780	37,817.00		
Measure A Debt Service Fund	0000	9780		7,044,504.02	
Certificate of Participation Debt Service Fund	0000	9780		37,817.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	6,544,615.75	6,540,000.00	-0.1%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	16,576.80	13,977.00	-15.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	.08	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,561,192.63	6,553,977.00	-0.1%
TOTAL, REVENUES			6,561,192.63	6,553,977.00	-0.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	1,220,000.00	1,275,000.00	4.5%
Bond Interest and Other Service Charges		7434	255,500.00	191,875.00	-24.9%
Debt Service - Interest		7438	774,825.00	637,250.00	-17.8%
Other Debt Service - Principal		7439	2,825,000.00	2,690,000.00	-4.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,075,325.00	4,794,125.00	-5.5%
TOTAL, EXPENDITURES			5,075,325.00	4,794,125.00	-5.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	3,636,442.00	3,350,200.00	-7.9%
(a) TOTAL, INTERFUND TRANSFERS IN			3,636,442.00	3,350,200.00	-7.9%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	5,032,637.00	4,826,387.00	-4.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,032,637.00	4,826,387.00	-4.1%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
All Other Financing Uses		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues					
Contributions from Restricted Revenues		8980	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,396,195.00)	(1,476,187.00)	5.7%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,561,192.63	6,553,977.00	-0.1%
5) TOTAL, REVENUES			6,561,192.63	6,553,977.00	-0.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	5,075,325.00	4,794,125.00	-5.5%
10) TOTAL, EXPENDITURES			5,075,325.00	4,794,125.00	-5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			1,485,867.63	1,759,852.00	18.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,636,442.00	3,350,200.00	-7.9%
b) Transfers Out		7600-7629	5,032,637.00	4,826,387.00	-4.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,396,195.00)	(1,476,187.00)	5.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			89,672.63	283,665.00	216.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,708,983.39	6,798,656.02	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,708,983.39	6,798,656.02	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,708,983.39	6,798,656.02	1.3%
2) Ending Balance, June 30 (E + F1e)			6,798,656.02	7,082,321.02	4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	6,798,656.02	7,082,321.02	4.2%
Measure A Debt Service Fund	0000	9780	6,760,839.02		
Certificate of Participation Debt Service Fund	0000	9780	37,817.00		
Measure A Debt Service Fund	0000	9780		7,044,504.02	
Certificate of Participation Debt Service Fund	0000	9780		37,817.00	
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	326.00	202.00	-38.0%
5) TOTAL, REVENUES			326.00	202.00	-38.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			326.00	202.00	-38.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			326.00	202.00	-38.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	59,279.06	59,605.06	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,279.06	59,605.06	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			59,279.06	59,605.06	0.5%
2) Ending Net Position, June 30 (E + F1e)			59,605.06	59,807.06	0.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	59,605.06	59,807.06	0.3%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	326.00	202.00	-38.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			326.00	202.00	-38.0%
TOTAL, REVENUES			326.00	202.00	-38.0%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	326.00	202.00	-38.0%
5) TOTAL, REVENUES			326.00	202.00	-38.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			326.00	202.00	-38.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			326.00	202.00	-38.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	59,279.06	59,605.06	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,279.06	59,605.06	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			59,279.06	59,605.06	0.5%
2) Ending Net Position, June 30 (E + F1e)			59,605.06	59,807.06	0.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	59,605.06	59,807.06	0.3%

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	26,463.57	26,463.57	29,086.62	26,776.03	26,776.03	28,211.76
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	26,463.57	26,463.57	29,086.62	26,776.03	26,776.03	28,211.76
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	16.53	16.53	16.53	16.53	16.53	16.53
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.03	1.03	1.03	1.03	1.03	1.03
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00					
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	17.56	17.56	17.56	17.56	17.56	17.56

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>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	26,481.13	26,481.13	29,104.18	26,793.59	26,793.59	28,229.32
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA</b> (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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>		0.00				
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	288.84	282.56	282.56	307.98	307.98	307.98
<b>6. Charter School County Program Alternative Education ADA</b>						
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
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	288.84	282.56	282.56	307.98	307.98	307.98
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	288.84	282.56	282.56	307.98	307.98	307.98

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			104,025,795.00	95,089,535.00	73,718,635.00	67,455,835.00	53,081,435.00	38,507,835.00	109,230,635.00	95,756,235.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		8,107,200.00	7,074,700.00	14,593,000.00	14,593,000.00	14,593,000.00	14,593,000.00	14,593,000.00	14,593,000.00
Property Taxes	8020-8079		163,604,000.00	977,300.00	3,787,700.00	39,300.00	(322,800.00)	(9,306,700.00)	125,000.00	0.00
Miscellaneous Funds	8080-8099		(862,700.00)	(862,700.00)	(1,552,900.00)	(1,552,900.00)	(1,552,900.00)	(1,552,900.00)	(1,552,900.00)	(1,552,900.00)
Federal Revenue	8100-8299		(7,561,900.00)	309,800.00	3,730,400.00	2,032,800.00	517,900.00	4,739,900.00	1,004,300.00	235,600.00
Other State Revenue	8300-8599		1,786,500.00	991,000.00	4,182,900.00	4,134,000.00	4,742,200.00	12,179,400.00	5,335,200.00	243,600.00
Other Local Revenue	8600-8799		(1,570,100.00)	945,100.00	661,200.00	274,900.00	1,100,500.00	1,255,500.00	758,300.00	1,170,400.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			163,503,000.00	9,435,200.00	25,402,300.00	19,521,100.00	19,077,900.00	21,908,200.00	20,262,900.00	14,689,700.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		513,100.00	14,044,800.00	14,283,100.00	14,835,200.00	15,213,800.00	15,169,900.00	14,687,900.00	14,817,600.00
Classified Salaries	2000-2999		2,031,600.00	4,134,700.00	4,635,100.00	4,579,600.00	4,796,000.00	4,689,200.00	4,371,300.00	4,437,400.00
Employee Benefits	3000-3999		3,427,100.00	7,943,800.00	8,128,000.00	8,236,800.00	7,872,000.00	8,417,300.00	8,212,100.00	8,249,300.00
Books and Supplies	4000-4999		946,200.00	1,627,300.00	1,578,300.00	1,704,700.00	1,408,400.00	1,686,600.00	1,871,400.00	1,359,600.00
Services	5000-5999		1,782,900.00	2,721,500.00	3,194,000.00	4,684,700.00	5,349,800.00	4,712,400.00	5,232,200.00	4,076,200.00
Capital Outlay	6000-6599		287,600.00	101,600.00	760,100.00	427,800.00	500,000.00	749,500.00	389,500.00	266,700.00
Other Outgo	7000-7499		(6,000.00)	(17,700.00)	129,300.00	(34,700.00)	64,100.00	(26,000.00)	2,700.00	466,300.00
Interfund Transfers Out	7600-7629			0.00						
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			8,982,500.00	30,556,000.00	32,707,900.00	34,434,100.00	35,204,100.00	35,398,900.00	34,767,100.00	33,673,100.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		(1,400.00)	0.00	6,300.00	(1,000.00)	(100.00)	0.00	(1,200.00)	0.00
Accounts Receivable	9200-9299		17,811,800.00	(22,300.00)	(700.00)	49,100.00	3,900.00	25,600.00	8,800.00	(37,400.00)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Due From Other Funds	9310									
Stores	9320		600.00	(14,100.00)	(1,000.00)	17,900.00	7,900.00	(2,000.00)	12,500.00	(5,000.00)
Prepaid Expenditures	9330		10,000.00							
Other Current Assets	9340		(152,798,300.00)	(385,800.00)			1,035,800.00	83,954,600.00	(26,100.00)	91,000.00
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	(134,977,300.00)	(422,200.00)	4,600.00	66,000.00	1,047,500.00	83,978,200.00	(6,000.00)	48,600.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		22,589,200.00	(172,100.00)	(1,038,200.00)	(472,600.00)	(505,100.00)	(235,300.00)	(1,035,800.00)	(800,900.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650		5,890,260.00	0.00						
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	28,479,460.00	(172,100.00)	(1,038,200.00)	(472,600.00)	(505,100.00)	(235,300.00)	(1,035,800.00)	(800,900.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(163,456,760.00)	(250,100.00)	1,042,800.00	538,600.00	1,552,600.00	84,213,500.00	1,029,800.00	849,500.00
E. NET INCREASE/DECREASE (B - C + D)			(8,936,260.00)	(21,370,900.00)	(6,262,800.00)	(14,374,400.00)	(14,573,600.00)	70,722,800.00	(13,474,400.00)	(18,133,900.00)
F. ENDING CASH (A + E)			95,089,535.00	73,718,635.00	67,455,835.00	53,081,435.00	38,507,835.00	109,230,635.00	95,756,235.00	77,622,335.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			77,622,335.00	62,866,435.00	112,246,035.00	99,150,035.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		14,593,000.00	14,593,000.00	14,593,000.00	15,625,220.00	0.00		162,144,120.00	162,144,118.00
Property Taxes	8020-8079		(17,600.00)	(42,800.00)	5,575,600.00	1,065,970.00	0.00	0.00	165,484,970.00	165,484,971.00
Miscellaneous Funds	8080-8099		(1,552,900.00)	(1,552,900.00)	(1,552,900.00)	(1,553,340.00)	0.00		(17,254,840.00)	(17,254,835.00)
Federal Revenue	8100-8299		1,886,400.00	3,343,200.00	657,900.00	22,607,000.00	0.00		33,503,300.00	33,503,302.00
Other State Revenue	8300-8599		6,500,800.00	4,553,900.00	1,293,200.00	20,207,150.00	0.00		66,149,850.00	66,149,854.99
Other Local Revenue	8600-8799		323,700.00	1,283,400.00	1,238,300.00	2,698,510.00	0.00		10,139,710.00	10,139,711.38
Interfund Transfers In	8910-8929								0.00	0.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			21,733,400.00	22,177,800.00	21,805,100.00	60,650,510.00	0.00	0.00	420,167,110.00	420,167,122.37
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		15,264,200.00	15,491,000.00	13,694,700.00	17,781,890.00	0.00		165,797,190.00	165,797,188.95
Classified Salaries	2000-2999		4,608,700.00	4,512,700.00	5,105,300.00	8,507,580.00	0.00		56,409,180.00	56,409,183.16
Employee Benefits	3000-3999		8,316,400.00	8,338,500.00	8,437,800.00	31,838,860.00	0.00		117,417,960.00	117,417,956.95
Books and Supplies	4000-4999		2,334,900.00	1,534,100.00	2,479,800.00	4,747,990.00			23,279,290.00	23,279,285.92
Services	5000-5999		4,401,100.00	4,769,800.00	4,948,500.00	8,504,430.00	0.00		54,377,530.00	54,377,531.49
Capital Outlay	6000-6599		1,104,900.00	319,900.00	616,900.00	3,618,310.00			9,142,810.00	9,142,812.83
Other Outgo	7000-7499		(9,000.00)	(19,600.00)	23,100.00	392,140.00			964,640.00	964,636.94
Interfund Transfers Out	7600-7629					5,000,000.00			5,000,000.00	5,000,000.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			36,021,200.00	34,946,400.00	35,306,100.00	80,391,200.00	0.00	0.00	432,388,600.00	432,388,596.24
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		1,300.00	(1,300.00)	2,000.00	(4,550.00)			50.00	
Accounts Receivable	9200-9299		3,600.00	13,300.00	(9,000.00)	(16,346,700.00)			1,500,000.00	
Due From Other Funds	9310								0.00	
Stores	9320		(35,900.00)	4,200.00	31,300.00	(26,400.00)			(10,000.00)	

Description	Object	Beginning Balances (Ref. Only)	2022-23 Budget, July 1				Accruals	Adjustments	TOTAL	BUDGET
			March	April	May	June				
Prepaid Expenditures	9330					(10,000.00)			0.00	
Other Current Assets	9340		149,500.00	61,543,000.00	(1,640,400.00)	8,076,700.00	0.00		0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		0.00	118,500.00	61,559,200.00	(1,616,100.00)	(8,310,950.00)	0.00	0.00	1,490,050.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		586,600.00	(589,000.00)	(2,021,100.00)	(16,755,700.00)			(450,000.00)	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650					(5,890,860.00)			(600.00)	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	586,600.00	(589,000.00)	(2,021,100.00)	(22,646,560.00)	0.00	0.00	(450,600.00)	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	(468,100.00)	62,148,200.00	405,000.00	14,335,610.00	0.00	0.00	1,940,650.00	
E. NET INCREASE/DECREASE (B - C + D)			(14,755,900.00)	49,379,600.00	(13,096,000.00)	(5,405,080.00)	0.00	0.00	(10,280,840.00)	(12,221,473.87)
F. ENDING CASH (A + E)			62,866,435.00	112,246,035.00	99,150,035.00	93,744,955.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									93,744,955.00	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	152,102,498.36	301	0.00	303	152,102,498.36	305	4,013,096.19		307	148,089,402.17	309
2000 - Classified Salaries	54,747,295.91	311	641,608.51	313	54,105,687.40	315	5,581,220.07		317	48,524,467.33	319
3000 - Employee Benefits	105,520,572.29	321	6,949,467.43	323	98,571,104.86	325	4,166,263.79		327	94,404,841.07	329
4000 - Books, Supplies Equip Replace. (6500)	38,444,431.81	331	148,705.18	333	38,295,726.63	335	7,795,154.78		337	30,500,571.85	339
5000 - Services. . . & 7300 - Indirect Costs	58,096,257.33	341	212,862.36	343	57,883,394.97	345	19,108,956.38		347	38,774,438.59	349
TOTAL					400,958,412.22	365	TOTAL		360,293,721.01	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	936,814.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		196,909,984.48
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) . . . . .	148,037.90	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS . . . . .	196,761,946.58	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. . . . .	.55	
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) . . . . .	.55	
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) . . . . .	360,293,721.01	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	1,405,145.51	

**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	165,797,188.95	301	0.00	303	165,797,188.95	305	3,926,036.00		307	161,871,152.95	309
2000 - Classified Salaries	56,409,183.16	311	485,541.00	313	55,923,642.16	315	5,046,526.00		317	50,877,116.16	319
3000 - Employee Benefits	117,417,956.95	321	7,042,937.20	323	110,375,019.75	325	4,511,369.76		327	105,863,649.99	329
4000 - Books, Supplies Equip Replace. (6500)	25,360,139.92	331	2,000,000.00	333	23,360,139.92	335	4,113,060.21		337	19,247,079.71	339
5000 - Services. . . & 7300 - Indirect Costs	53,744,582.43	341	88,706.00	343	53,655,876.43	345	18,053,416.70		347	35,602,459.73	349
TOTAL					409,111,867.21	365	TOTAL			373,461,458.54	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	973,222.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		213,890,430.13
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) . . . . .	71,427.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS . . . . .	213,819,003.13	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) . . . . .	373,461,458.54	
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	422,375,246.88
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	42,294,351.54
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	109.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	542,229.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	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)				542,338.00
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)				379,538,557.34
<b>Section II - Expenditures Per ADA</b>				<b>2021-22 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				26,763.69
B. Expenditures per ADA (Line I.E divided by Line II.A)				14,181.10

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.)	312,475,444.66	10,608.08
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)	312,475,444.66	10,608.08
B. Required effort (Line A.2 times 90%)	281,227,900.19	9,547.27
C. Current year expenditures (Line I.E and Line II.B)	379,538,557.34	14,181.10
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%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
n/a	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		3,801,491.50	3,801,491.50
2. State Lottery Revenue	8560	4,962,966.63		1,999,736.92	6,962,703.55
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)		4,962,966.63	0.00	5,801,228.42	10,764,195.05
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	3,693,565.00		0.00	3,693,565.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,269,401.63		0.00	1,269,401.63
4. Books and Supplies	4000-4999	0.00		5,694,219.49	5,694,219.49
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)		4,962,966.63	0.00	5,694,219.49	10,657,186.12
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	107,008.93	107,008.93
<b>D. COMMENTS:</b>					

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	310,374,254.00	2.76%	318,954,426.00	1.06%	322,348,952.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	6,227,860.00	1.23%	6,304,408.00	0.52%	6,337,258.00
4. Other Local Revenues	8600-8799	1,458,856.00	5.38%	1,537,356.00	4.02%	1,599,156.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(70,139,835.03)	5.89%	(74,268,592.00)	4.19%	(77,382,550.00)
6. Total (Sum lines A1 thru A5c)		247,921,134.97	1.86%	252,527,598.00	0.15%	252,902,816.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				122,600,260.26		127,401,829.26
b. Step & Column Adjustment				2,145,507.00		2,229,540.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,656,062.00		(459,200.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	122,600,260.26	3.92%	127,401,829.26	1.39%	129,172,169.26
2. Classified Salaries						
a. Base Salaries				31,478,829.00		32,830,412.00
b. Step & Column Adjustment				550,841.00		574,496.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				800,742.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,478,829.00	4.29%	32,830,412.00	1.75%	33,404,908.00
3. Employee Benefits	3000-3999	68,474,068.00	3.51%	70,880,646.00	2.07%	72,346,036.00
4. Books and Supplies	4000-4999	14,466,446.54	-10.19%	12,992,725.00	-36.54%	8,245,047.00
5. Services and Other Operating Expenditures	5000-5999	21,228,507.02	-3.39%	20,507,807.00	1.13%	20,740,122.00
6. Capital Outlay	6000-6999	2,220,000.00	3.14%	2,289,700.00	-84.24%	360,800.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,473,731.50)	11.62%	(8,342,228.00)	-1.22%	(8,240,275.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,000,000.00	0.00%	5,000,000.00	0.00%	5,000,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		257,994,379.32	2.16%	263,560,891.26	-0.96%	261,028,807.26

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)
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(10,073,244.35)		(11,033,293.26)		(8,125,991.26)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		66,575,141.09		56,501,896.74		45,468,603.48
2. Ending Fund Balance (Sum lines C and D1)		56,501,896.74		45,468,603.48		37,342,612.22
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	722,000.00		722,000.00		722,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	21,295,694.00		4,742,008.00		0.00
d. Assigned	9780	21,512,544.74		26,773,094.48		23,527,125.22
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,971,658.00		13,231,501.00		13,093,487.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		56,501,896.74		45,468,603.48		37,342,612.22
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,971,658.00		13,231,501.00		13,093,487.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		12,971,658.00		13,231,501.00		13,093,487.00

**F. ASSUMPTIONS**

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
MYP was based on the following assumptions: Enrollment 22-23 (28,657), 23-24 (28,435), 24-25 (28,125),; ADA 22-23 (93.5%), 23-24 (94%), 24-25 (94.5%); UPP 22-23 (50%), 23-24 (50%), 24-25 (50%); COLA 22-23 (6.56%), 23-24 (5.38%), 24-25 (4.02%); LCFF Revenue calculation 3-year average; SELPA Base Rate 22-23 (\$820), 23-24 (\$820), 24-25 (\$820); Step/Column Increase 1.75% increase; STRS/PERS/SUI rate changes per School Services Dartboard (5/20/2022); Health Benefits 5% increase (every year); Teacher FTE reduction due to enrollment 7 FTE Teacher decrease (will not back-fill retirees) in 23-24 & 24-25; Cost Increase in Materials and Services per CPI Rate at 22-23 (6.11%), 23-24 (3.14%), 24-25 (1.97%); Textbook Adoption costs 22-23 (\$9.94M), 23-24 (\$8.01M), 24-25 (\$3.01M); Indirect Cost rates 22-23 (5.94%), 23-24 (5.00%), 24-25 (5.00%); 2.5% Salary Increase in 23-24;						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	33,503,302.00	-3.46%	32,342,987.00	-10.86%	28,829,133.00
3. Other State Revenues	8300-8599	59,921,994.99	-1.03%	59,306,035.00	-0.15%	59,218,227.00
4. Other Local Revenues	8600-8799	8,680,855.38	5.38%	9,147,856.00	4.02%	9,515,554.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	70,139,835.03	5.89%	74,268,592.00	4.19%	77,382,550.00
6. Total (Sum lines A1 thru A5c)		172,245,987.40	1.64%	175,065,470.00	-0.07%	174,945,464.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				43,196,928.69		45,695,745.69
b. Step & Column Adjustment				474,772.00		502,672.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,024,045.00		(368,702.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	43,196,928.69	5.78%	45,695,745.69	0.29%	45,829,715.69
2. Classified Salaries						
a. Base Salaries				24,930,354.16		26,566,457.16
b. Step & Column Adjustment				207,747.00		222,700.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,428,356.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,930,354.16	6.56%	26,566,457.16	0.84%	26,789,157.16
3. Employee Benefits	3000-3999	48,943,888.95	4.92%	51,352,472.00	1.14%	51,937,543.00
4. Books and Supplies	4000-4999	8,812,839.38	0.46%	8,853,474.00	-14.41%	7,577,540.00
5. Services and Other Operating Expenditures	5000-5999	33,149,024.47	2.20%	33,877,384.00	-5.01%	32,178,587.00
6. Capital Outlay	6000-6999	6,922,812.83	-64.28%	2,472,813.00	1.97%	2,521,527.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,597,586.00	0.22%	1,601,086.00	0.14%	1,603,386.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,840,782.44	3.35%	7,069,685.00	-1.22%	6,983,283.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		174,394,216.92	1.77%	177,489,116.85	-1.17%	175,420,738.85

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)
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,148,229.52)		(2,423,646.85)		(475,274.85)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		25,578,355.10		23,430,125.58		21,006,478.73
2. Ending Fund Balance (Sum lines C and D1)		23,430,125.58		21,006,478.73		20,531,203.88
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	23,430,125.58		21,006,478.73		20,531,203.88
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		23,430,125.58		21,006,478.73		20,531,203.88
<b>E. AVAILABLE RESERVES</b>						
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)
<p>MYP was based on the following assumptions: Enrollment 22-23 (28,657), 23-24 (28,435), 24-25 (28,125),; ADA 22-23 (93.5%), 23-24 (94%), 24-25 (94.5%); UPP 22-23 (50%), 23-24 (50%), 24-25 (50%); COLA 22-23 (6.56%), 23-24 (5.38%), 24-25 (4.02%); LCFF Revenue calculation 3-year average; SELPA Base Rate 22-23 (\$820), 23-24 (\$820), 24-25 (\$820); Step/Column Increase 1.75% increase; STRS/PERS/SUI rate changes per School Services Dartboard (5/20/2022); Health Benefits 5% increase (every year); Teacher FTE reduction due to enrollment 7 FTE Teacher decrease (will not back-fill retirees) in 23-24 &amp; 24-25; Cost Increase in Materials and Services per CPI Rate at 22-23 (6.11%), 23-24 (3.14%), 24-25 (1.97%); Textbook Adoption costs 22-23 (\$9.94M), 23-24 (\$8.01M), 24-25 (\$3.01M); Indirect Cost rates 22-23 (5.94%), 23-24 (5.00%), 24-25 (5.00%); 2.5% Salary Increase in 23-24; salary and benefits funded by one-time funds are assumed to expire as the funds expire</p>						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	310,374,254.00	2.76%	318,954,426.00	1.06%	322,348,952.00
2. Federal Revenues	8100-8299	33,503,302.00	-3.46%	32,342,987.00	-10.86%	28,829,133.00
3. Other State Revenues	8300-8599	66,149,854.99	-0.82%	65,610,443.00	-0.08%	65,555,485.00
4. Other Local Revenues	8600-8799	10,139,711.38	5.38%	10,685,212.00	4.02%	11,114,710.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		420,167,122.37	1.77%	427,593,068.00	0.06%	427,848,280.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				165,797,188.95		173,097,574.95
b. Step & Column Adjustment				2,620,279.00		2,732,212.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				4,680,107.00		(827,902.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	165,797,188.95	4.40%	173,097,574.95	1.10%	175,001,884.95
2. Classified Salaries						
a. Base Salaries				56,409,183.16		59,396,869.16
b. Step & Column Adjustment				758,588.00		797,196.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,229,098.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	56,409,183.16	5.30%	59,396,869.16	1.34%	60,194,065.16
3. Employee Benefits	3000-3999	117,417,956.95	4.10%	122,233,118.00	1.68%	124,283,579.00
4. Books and Supplies	4000-4999	23,279,285.92	-6.16%	21,846,199.00	-27.57%	15,822,587.00
5. Services and Other Operating Expenditures	5000-5999	54,377,531.49	0.01%	54,385,191.00	-2.70%	52,918,709.00
6. Capital Outlay	6000-6999	9,142,812.83	-47.91%	4,762,513.00	-39.48%	2,882,327.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,597,586.00	0.22%	1,601,086.00	0.14%	1,603,386.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(632,949.06)	101.05%	(1,272,543.00)	-1.22%	(1,256,992.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,000,000.00	0.00%	5,000,000.00	0.00%	5,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		432,388,596.24	2.00%	441,050,008.11	-1.04%	436,449,546.11
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(12,221,473.87)		(13,456,940.11)		(8,601,266.11)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		92,153,496.19		79,932,022.32		66,475,082.21
2. Ending Fund Balance (Sum lines C and D1)		79,932,022.32		66,475,082.21		57,873,816.10
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	722,000.00		722,000.00		722,000.00
b. Restricted	9740	23,430,125.58		21,006,478.73		20,531,203.88
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	21,295,694.00		4,742,008.00		0.00
d. Assigned	9780	21,512,544.74		26,773,094.48		23,527,125.22
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,971,658.00		13,231,501.00		13,093,487.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		79,932,022.32		66,475,082.21		57,873,816.10
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,971,658.00		13,231,501.00		13,093,487.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		12,971,658.00		13,231,501.00		13,093,487.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
<b>F. RECOMMENDED RESERVES</b>						
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? <span style="float: right;">Yes</span></p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p>						
<p>2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>						
		0.00				
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)		26,776.03		26,711.36		26,559.48
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		432,388,596.24		441,050,008.11		436,449,546.11
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		432,388,596.24		441,050,008.11		436,449,546.11
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		12,971,657.89		13,231,500.24		13,093,486.38
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		12,971,657.89		13,231,500.24		13,093,486.38
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

26,776.03
<b>District's ADA Standard Percentage Level: 1.0%</b>

**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	29,474	29,327	
	Charter School	0		
	<b>Total ADA</b>	<b>29,474</b>	<b>29,327</b>	<b>0.5%</b>
Second Prior Year (2020-21)	District Regular	29,162	29,121	
	Charter School	0		
	<b>Total ADA</b>	<b>29,162</b>	<b>29,121</b>	<b>0.1%</b>
First Prior Year (2021-22)	District Regular	29,212	29,087	
	Charter School	0	0	
	<b>Total ADA</b>	<b>29,212</b>	<b>29,087</b>	<b>0.4%</b>
Budget Year (2022-23)	District Regular	28,212		
	Charter School	0		
	<b>Total ADA</b>	<b>28,212</b>		

**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):

26,776.0

**District's Enrollment Standard Percentage Level:**

1.0%

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year		Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Budget	CBEDS Actual		
Third Prior Year (2019-20)	District Regular	30,420	31,037		
	Charter School	0	0		
	<b>Total Enrollment</b>	<b>30,420</b>	<b>31,037</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular	30,480	29,908		
	Charter School	0	0		
	<b>Total Enrollment</b>	<b>30,480</b>	<b>29,908</b>	<b>1.9%</b>	<b>Not Met</b>
First Prior Year (2021-22)	District Regular	29,797	28,839		
	Charter School	0	0		
	<b>Total Enrollment</b>	<b>29,797</b>	<b>28,839</b>	<b>3.2%</b>	<b>Not Met</b>

Budget Year (2022-23)		
District Regular		28,657
Charter School		0
<b>Total Enrollment</b>		<b>28,657</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

Enrollment was projected using cohort survival and historical ratio. However, the decline in enrollment was greater than anticipated due to COVID19 and the distant learning that the District implemented.

- 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 anticipated enrollment to slightly increase with the ending of the distant learning and in-person instruction.

**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	29,121	31,037	<b>93.8%</b>
	Charter School		0	
	<b>Total ADA/Enrollment</b>	<b>29,121</b>	<b>31,037</b>	
Second Prior Year (2020-21)	District Regular	28,317	29,908	<b>94.7%</b>
	Charter School	0	0	
	<b>Total ADA/Enrollment</b>	<b>28,317</b>	<b>29,908</b>	
First Prior Year (2021-22)	District Regular	26,464	28,839	<b>91.8%</b>
	Charter School		0	
	<b>Total ADA/Enrollment</b>	<b>26,464</b>	<b>28,839</b>	
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	26,776	28,657	93.4%	Met
	Charter School	0	0		
	<b>Total ADA/Enrollment</b>	<b>26,776</b>	<b>28,657</b>		
1st Subsequent Year (2023-24)	District Regular	26,711	28,435	93.9%	Not Met
	Charter School	0	0		
	<b>Total ADA/Enrollment</b>	<b>26,711</b>	<b>28,435</b>		
2nd Subsequent Year (2024-25)	District Regular	26,559	28,125	94.4%	Not Met
	Charter School	0	0		
	<b>Total ADA/Enrollment</b>	<b>26,559</b>	<b>28,125</b>		

**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 historically low ADA in 2021-22 school year due to the omicron variant, which lowered the historical ADA to enrollment ratio. The District anticipate the ADA ratio to improve in out years to the near pre-pandemic level.

**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)<sup>1</sup> 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 COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> 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)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	29,104.18	28,229.32	27,458.61	26,727.38
b. Prior Year ADA (Funded)		29,104.18	28,229.32	27,458.61
c. Difference (Step 1a minus Step 1b)		(874.86)	(770.71)	(731.23)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(3.01%)	(2.73%)	(2.66%)

**Step 2 - Change in Funding Level**

a. Prior Year LCFF Funding	290,908,036.00	310,374,254.00	318,954,426.00
b1. COLA percentage	9.85%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)	28,654,441.55	16,698,134.87	12,821,967.93
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	9.9%	5.4%	4.0%

**Step 3 - Total Change in Population and Funding Level**

(Step 1d plus Step 2c)	6.8%	2.6%	1.4%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>5.84% to 7.84%</b>	<b>1.65% to 3.65%</b>	<b>0.36% to 2.36%</b>

**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)	165,484,971.00	165,484,971.00	165,484,971.00	165,484,971.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	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)	307,511,169.00	327,629,089.00	336,708,489.00	340,592,845.00
District's Projected Change in LCFF Revenue:		6.54%	2.77%	1.15%
<b>LCFF Revenue Standard</b>		<b>5.84% to 7.84%</b>	<b>1.65% to 3.65%</b>	<b>0.36% to 2.36%</b>
<b>Status:</b>		Met	Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

**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)	212,983,683.29	
Second Prior Year (2020-21)	176,662,126.29	190,074,222.15	92.9%
First Prior Year (2021-22)	208,246,459.30	229,543,707.76	90.7%
Historical Average Ratio:			92.4%

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>89.4% to 95.4%</b>	<b>89.4% to 95.4%</b>	<b>89.4% to 95.4%</b>

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)			Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	Budget Year (2022-23)	222,553,157.26	252,994,379.32	
1st Subsequent Year (2023-24)	231,112,887.26	258,560,891.26	89.4%	Not Met
2nd Subsequent Year (2024-25)	234,923,113.26	256,028,807.26	91.8%	Met

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

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

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

**Explanation:**  
(required if NOT met)

The salary and benefit ratio was high in the first and second prior years, which set the three-year standard high. The budget year and the first subsequent year include one-time funds, textbook adoption costs, anticipated legal settlement, election expense, and technology updates. All of these items increased the denominator, which resulted the salary and benefit ratio below 90%.

**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):	6.84%	2.65%	1.36%
<b>2. District's Other Revenues and Expenditures</b>			
<b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-3.16% to 16.84%</b>	<b>-7.35% to 12.65%</b>	<b>-8.64% to 11.36%</b>
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	1.84% to 11.84%	-2.35% to 7.65%	-3.64% to 6.36%

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

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

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2021-22)	41,725,407.18		
Budget Year (2022-23)	33,503,302.00	(19.71%)	Yes
1st Subsequent Year (2023-24)	32,342,987.00	(3.46%)	Yes

2nd Subsequent Year (2024-25)	28,829,133.00	(10.86%)	Yes
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**Explanation:**

(required if Yes)

The First Prior Year includes deferred revenues from Title programs and ESSER II, and ARP IDEA one-time funds. Medi-Cal revenues are recorded as a Federal resource, which becomes a local resource in the budget year and subsequent years. The decrease in subsequent years are due to ending of CSI and COVID related one-time funds.

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

First Prior Year (2021-22)	79,208,924.27		
Budget Year (2022-23)	66,149,854.99	(16.49%)	Yes
1st Subsequent Year (2023-24)	65,610,443.00	(.82%)	No
2nd Subsequent Year (2024-25)	65,555,485.00	(.08%)	No

**Explanation:**

(required if Yes)

The First Prior Year includes revenues for Educator Effectiveness, AB86 IPI, and CTEIG grants, among other resources, which are not included in the budget year.

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

First Prior Year (2021-22)	10,812,699.26		
Budget Year (2022-23)	10,139,711.38	(6.22%)	Yes
1st Subsequent Year (2023-24)	10,685,212.00	5.38%	No
2nd Subsequent Year (2024-25)	11,114,710.00	4.02%	No

**Explanation:**

(required if Yes)

The First Prior Year includes donations that were received during the year. Local Donation budget is adjusted as received throughout the year.

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

First Prior Year (2021-22)	38,061,379.28		
Budget Year (2022-23)	23,279,285.92	(38.84%)	Yes
1st Subsequent Year (2023-24)	21,846,199.00	(6.16%)	Yes
2nd Subsequent Year (2024-25)	15,822,587.00	(27.57%)	Yes

**Explanation:**

(required if Yes)

The First Prior Year includes rolled over budgets from previous years and one-time grants, which are not included in the budget year. Anticipated textbook adoption costs are less in the first subsequent year compared to the budget year, and it decreases further and become less than half in the second subsequent year.

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

First Prior Year (2021-22)	58,598,183.92		
Budget Year (2022-23)	54,377,531.49	(7.20%)	Yes
1st Subsequent Year (2023-24)	54,385,191.00	.01%	No
2nd Subsequent Year (2024-25)	52,918,709.00	(2.70%)	No

**Explanation:**

(required if Yes)

The rolled-over budgets from previous years and Educator Effectiveness Block Grants are included in the current year, but not in the budget year and beyond. All the COVID related one-time money is expected to be fully spent by the end of the first subsequent year.

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

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DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2021-22)	131,747,030.71		
Budget Year (2022-23)	109,792,868.37	(16.66%)	Not Met
1st Subsequent Year (2023-24)	108,638,642.00	(1.05%)	Met
2nd Subsequent Year (2024-25)	105,499,328.00	(2.89%)	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2021-22)	96,659,563.20		
Budget Year (2022-23)	77,656,817.41	(19.66%)	Not Met
1st Subsequent Year (2023-24)	76,231,390.00	(1.84%)	Met
2nd Subsequent Year (2024-25)	68,741,296.00	(9.83%)	Not Met

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

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

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

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

The First Prior Year includes deferred revenues from Title programs and ESSER II, and ARP IDEA one-time funds. Medi-Cal revenues are recorded as a Federal resource, which becomes a local resource in the budget year and subsequent years. The decrease in subsequent years are due to ending of CSI and COVID related one-time funds.

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

The First Prior Year includes revenues for Educator Effectiveness, AB86 IPI, and CTEIG grants, among other resources, which are not included in the budget year.

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

The First Prior Year includes donations that were received during the year. Local Donation budget is adjusted as received throughout the year.

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

**Explanation:**  
Books and Supplies  
(linked from 6B)

The First Prior Year includes rolled over budgets from previous years and one-time grants, which are not included in the budget year. Anticipated textbook adoption costs are less in the first subsequent year compared to the budget year, and it decreases further and become less than half in the second subsequent year.

if NOT met)

**Explanation:**

**Services and Other Exps**

(linked from 6B

if NOT met)

The rolled-over budgets from previous years and Educator Effectiveness Block Grants are included in the current year, but not in the budget year and beyond. All the COVID related one-time money is expected to be fully spent by the end of the first subsequent year.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

1.	a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?	Yes
	b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)	400,942,149.24			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required	Budgeted Contribution <sup>1</sup>	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	400,942,149.24	12,028,264.48	12,769,121.14	Met

<sup>1</sup> 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)])
	Other (explanation must be provided)

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	10,968,105.00	10,590,483.00	12,567,768.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(740,000.00)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	10,228,105.00	10,590,483.00	12,567,768.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	365,603,485.55	353,016,074.38	418,925,570.56
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	365,603,485.55	353,016,074.38	418,925,570.56
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	2.8%	3.0%	3.0%

**District's Deficit Spending Standard Percentage Levels**

(Line 3 times 1/3):

.9%	1.0%
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<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for

Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the

Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by

any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA)

may exclude from its expenditures the distribution of funds to its participating members.

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance (Form 01, Section E)	and Other Financing Uses (Form 01, Objects 1000-7999)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Third Prior Year (2019-20)	(302,951.45)	227,616,758.35	.1%	Met
Second Prior Year (2020-21)	36,349,239.72	190,074,222.15	N/A	Met
First Prior Year (2021-22)	441,648.76	229,543,707.76	N/A	Met
Budget Year (2022-23) (Information only)	(10,073,244.35)	257,994,379.32		

**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 <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup>		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	24,250,603.92	30,087,204.06	N/A	Met
Second Prior Year (2020-21)	27,425,548.47	29,784,252.61	N/A	Met
First Prior Year (2021-22)	55,937,213.81	66,133,492.33	N/A	Met
Budget Year (2022-23) (Information only)	66,575,141.09			

<sup>2</sup> 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 reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.)	26,776	26,711	26,559
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**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): \_\_\_\_\_

	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)	0.00		

**10B. Calculating the District's Reserve Standard**

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

All other data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	432,388,596.24	441,050,008.11	436,449,546.11
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)	432,388,596.24	441,050,008.11	436,449,546.11
4. Reserve Standard Percentage Level	3%	3%	3%

5.	Reserve Standard - by Percent (Line B3 times Line B4)	12,971,657.89	13,231,500.24	13,093,486.38
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>12,971,657.89</b>	<b>13,231,500.24</b>	<b>13,093,486.38</b>

**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	0.00	
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	12,971,658.00	13,231,501.00	13,093,487.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	12,971,658.00	13,231,501.00	13,093,487.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>		<b>12,971,657.89</b>	<b>13,231,500.24</b>	<b>13,093,486.38</b>
Status:		Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

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

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

First Prior Year (2021-22)	(67,819,612.32)			
Budget Year (2022-23)	(70,139,835.03)	2,320,222.71	3.4%	Met
1st Subsequent Year (2023-24)	(74,268,592.00)	4,128,756.97	5.9%	Met
2nd Subsequent Year (2024-25)	(77,382,550.00)	3,113,958.00	4.2%	Met

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

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

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

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

1d. **Impact of Capital Projects**

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

Yes

\* 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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**

(required if NOT met)

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)

Insufficient funds have been committed in recent years to the deferred maintenance needs, as was pointed out in the FCMAT report. The District budgeted to transfer \$5M to Deferred Maintenance Fund starting in the budget year in order to attend to the District's deferred maintenance needs.

1d.

YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

**Project Information:**

(required if YES)

The District's wired and wireless network infrastructure is significantly outdated, and requires refreshing and ongoing deferred maintenance to ensure reliable functioning, especially with increased demands as a result of the recent pandemic. The District-wide network is going through a redesign and refresh. However, cameras, servers, switches/routers, wireless access points, etc., need to be renewed regularly to ensure adequate functionality and security. The small improvements have been funded by the one-time funds in past years. With the expiration of the one-time funds and increased needs for upgrades, the estimated impact on the general fund is \$2M a year as a catch up, as a result of keeping up with the infrastructure needs at sites and other facilities over the past five years.

N/A

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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 Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	5	Fund 52, Object 8621	Fund 52, Object 7433 & 7434	14,040,000
General Obligation Bonds	21	Fund 51, Object 8621	Fund 51, Object 7438 & 7439	427,541,661
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

CFID Refunding	3	Fund 51, Object 8621	Fund 51, Object 7438 & 7439	4,445,000
Redevelopment Agency of City of Pittsburg		Fund 25, Object 8681	Fund 25, Object 7939	3,447,124
TOTAL:				449,473,785

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation	3,597,625	3,324,750	2,844,125	2,751,750
General Obligation Bonds	41,034,296	53,566,070	47,691,909	47,750,548
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
CFID Refunding	1,472,750	1,465,375	1,664,875	1,665,625
Redevelopment Agency of City of Pittsburg	283,159			
	0.00			
Total Annual Payments:	46,387,830	58,356,195	52,200,909	52,167,923
<b>Has total annual payment increased over prior year (2021-22)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

It will be funded by property taxes.

**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
	0	1,000,000

4. OPEB Liabilities

a. Total OPEB liability	220,808,335.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)	220,808,335.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2021

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement			
Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	7,089,382.20	7,798,320.00	8,507,258.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	6,618,028.00	7,579,198.00	8,318,417.00
d. Number of retirees receiving OPEB benefits	1,447.00	1,447.00	1,447.00

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

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

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

No

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

3 Self-Insurance Liabilities

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1646.98	1565.49	1558.49	1551.49

**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:

Apr 13, 2022

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:

Apr 13, 2022

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:	Jul 01, 2021	End Date:	Jun 30, 2024
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5. Salary settlement:

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

**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")	4.0%	4.0%	2.5%

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

Funded by the Board approved reduction of \$10M in 2022-23.

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?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
4.	Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

**Certificated (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

**Certificated (Non-management) Step and Column Adjustments**

		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?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year	1.8%	1.8%	1.8%

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

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

1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

**Certificated (Non-management) - Other**

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

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**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	1202.14	1178.10	1178.10	1178.10

**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:	May 11, 2022		
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:	May 11, 2022		
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	No		
	If Yes, date of budget revision board adoption:			
4.	Period covered by the agreement:	Begin Date: Jul 01, 2021	End Date: Jun 30, 2024	
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)?	Yes	Yes	Yes

**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")	4.0%	4.0%	2.5%

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

Funded by the Board approved reduction of \$10M in 2022-23.

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			

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

	(2022-23)	(2023-24)	(2024-25)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

**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?	Yes	Yes	Yes

- 2. Cost of step & column adjustments
- 3. Percent change in step & column over prior year

1.8%	1.8%	1.8%

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?

No	No	No
No	No	No

**Classified (Non-management) - Other**

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

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**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	205	203	203	203

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A
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If Yes, complete question 2.

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

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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
4.0%	4.0%	2.5%

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

Negotiations Not Settled

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

Budget Year	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**

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

Yes	Yes	Yes
80.0%	80.0%	80.0%
5.0%	5.0%	5.0%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
1.8%	1.8%	1.8%

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes
Jun 22, 2022

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes
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**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

**End of School District Budget Criteria and Standards Review**