

**Burbank Unified School District  
Administrative Services**

**REPORT TO THE BOARD**

TO: Members of the Board of Education

FROM: Debbie Kukta, Assistant Superintendent, Administrative Services

PREPARED BY: Alyssa Low, Director of Fiscal Services

SUBMITTED BY: Ruthie DiFonzo, Senior Administrative Assistant

DATE: June 21, 2022

SUBJECT: Second Reading and Adoption of Proposed 2022-2023 Budget

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**Background:**

The Burbank Unified School District must prepare an annual budget for the fiscal year July 1 through June 30 which must be reviewed and approved and submitted to LA County Office of Education on or before July 1 of the fiscal year (LACOE has always asked for it by June 30). This budget is based upon assumptions regarding projected enrollment and state and federal funding among other factors. Once adopted by the Board of Education, the adopted budget is submitted to the County Office of Education for review and approval before forwarding to the State Department of Education.

**Discussion/Issues:**

The Board of Education will conduct a public hearing on the 2022-2023 Budget of the District for the year ending June 30, 2022 at the June 16, 2022 Board meeting, prior to Final Adoption on June 21, 2022 as required by Education Code Section 42103 and 52062.

**Fiscal Impact:**

There is no fiscal impact in adopting the budget. However, not having a budget adopted by the statutory time lines would lead to the County office withholding funding until it is received, including payroll.

**Recommendation:**

Debbie Kukta, Assistant Superintendent, Administrative Services, will facilitate a second reading of the proposed budget for the 2022-2023 fiscal year and recommends that the Board of Education adopt the 2022-2022 budget, as presented.



**BURBANK UNIFIED SCHOOL DISTRICT**

*Equity and Excellence*

**Office of Administrative Services  
2021-22 Estimated Actuals and  
2022-23 Proposed Adopted Budget**

## Revenue Assumptions

The following revenue assumptions are for estimated actuals 2021-22, the proposed budget 2022-23 and the multi-year projection for fiscal years 2023-24 and 2024-25.

Based on the Governor's May Revision of his proposed 2022-23 budget and per the Los Angeles County Department of Education (LACOE), Burbank USD is projecting its Local Control Funding Formula (LCFF) revenues based off of AB 1948. This proposed assembly bill is a possible solution to the ADA (Average Daily Attendance) cliff Burbank USD and districts across the state are facing due to COVID 19. Funding would be based on the greater of current year ADA, prior year ADA or computed average ADA using the prior three years' ADA. Burbank has experienced on average a 1% decline in enrollment over the past 10 years which is reflected in its enrollment projection.

### Projected Computed Average ADA – based on AB 1948 and 93% of Enrollment

2021-22	2022-23	2023-24	2024-25
14,717.83	14,248.74	13,881.41	13,480.10

### Combined Unrestricted and Restricted Overview:

	Estimated Actuals 2021-22	Proposed Budget 2022-23	Projected Budget 2023-24	Projected Budget 2024-25
<b>LCFF Source Revenues</b>	145,016,636	153,674,072	157,245,490	158,436,686
<b>Federal Revenues</b>	27,280,704	5,763,978	5,763,978	5,763,978
<b>Other State Revenues</b>	32,560,659	22,036,137	19,708,710	20,133,514
<b>Other Local Revenues</b>	8,949,053	1,802,781	1,802,781	1,802,781
<b>Total</b>	<b>213,807,052</b>	<b>183,276,968</b>	<b>184,520,959</b>	<b>186,136,959</b>

The details of revenue projections are as follows using information from Governor Newsom's May Revise Budget: Local Control Funding Formula Revenue (LCFF) is comprised of State Aid, Property Taxes and EPA:

- State Aid
  - For the proposed 2022-23 fiscal year, there is an estimated additional LCFF investment applied to each grade span and is included in the 22-23 information below.

Grade	2021-22 Base Grant Rate per ADA COLA – 5.07%	2022-23 Base Grant Rate per ADA COLA – 6.56%	2023-24 Base Grant Rate Per ADA COLA – 5.38%	2024-25 Base Grant Rate Per ADA COLA – 4.02%
K-3	8,935	9,815	10,343	10,759
4-6	8,215	9,024	9,509	9,891
7-8	8,458	9,291	9,791	10,185
9-12	10,057	11,047	11,641	12,109

- Property Taxes and other local revenue
  - Projected Property and other local revenue for 2021-22, 2022-23, 2023-24 and 2024-25
    - \$59,995,616
- Education Protection Account (EPA) is received quarterly in September, December, March, and June and is a component of the total LCFF entitlement. The District pays certificated salaries and related benefits, as the appropriate use of this funding, pursuant to Section 36 of Article XIII of the California Constitution.
  - EPA funding for 2021-22, 2022-23, 2023-24
    - \$21,805,246
- Supplemental grants equal 20% of the adjusted base grants multiplied by the LEA's unduplicated percentage of English learners, income-eligible for free or reduced-priced meals, and foster youth pupils. Concentration grants equal to 50% of the adjusted base grant multiplied by an LEA's percentage of unduplicated pupils above 55%. The details of how the funds are to be spent are outlined in the Local Control Accountability Plan – LCAP

Estimated Actuals 2021-22 36.54% Unduplicated	Projected Adopted Budget 2022-23 34.74% Unduplicated	Projected 2023-24 32.69% Unduplicated	Projected 2024-25 30.74% Unduplicated
9,795,873	9,907,107	9,577,538	9,108,308

- Lottery Projections are as follows:

Fiscal Year	2021-22*	2022-23	2023-24	2024-25
ADA x 1.04446	14,717.83	14,248.74	13,881.41	13,480.10
Unrestricted @ \$163 per ADA	2,279,004	2,425,805	2,363,268	2,294,946
Restricted @ \$65 per ADA	710,555	967,346	942,408	915,163

*\*2021-22 receipts have projected lower per State Controller's Office*

#### Restricted Revenue

#### One Time Funding

- Due to COVID-19, Districts across the State received one-time emergency funding from Federal and State sources to help mitigate learning loss and address health and safety concerns such as the procurement of personal protective equipment (PPE) supplies for sanitizing and cleaning facilities. Below is a chart of Burbank's one-time funds since March 2020 and the deadline to be spent. Important to note is that Burbank does not receive all of the funding at once. The funds apportioned are on schedules based upon restrictions and reporting requirements of each grant or program detailed in the table.
- The funds can also be used for current expenditures of staff who are being utilized for learning loss interventions and those who are being used for a substantially different use due to the pandemic. Subsequently, using these restricted funds instead of unrestricted general funds provides relief of general fund expenditures, where personnel, materials, supplies, and services were charged. This relief is detailed on the expenditures section.

Funding Sources	Resource Code	Allocation	Balance to Spend in 2022-23	Date to be Spent / Expended
SB117 – COVID 19 LEA Response Fund	73880.0	254,618	-0-	Expended
LLM – Coronavirus Relief Fund (CRF)	32200.0	6,840,423	-0-	Expended
LLM – Prop 98 General Fund	74200.0	1,181,661	-0-	Expended
AB 86 – In Person Learning (IPI)	74220.0	4,994,543	1,828,271	9/30/2024
AB 86 – Expanded Learning Opportunities Grant (ELO-G)	74250.0	8,655,995	1,981,882	9/30/2024
AB 86 – Expanded Learning Opportunities Grant– Para-Professionals	74260.0	961,777	-0-	9/30/2024
AB 86 – Expanded Learning Opportunities Grant– Homeless	74250.0	76,000	76,000	9/30/2024
LLM - Governor's Emergency Education Relief (GEER)	32150.0	909,442	-0-	9/30/2022
CARES - Elementary and Secondary Emergency Relief Fund – ESSERF I	32100.0	1,413,761	79,517	9/30/2022
CRSSA - Elementary and Secondary Emergency Relief Fund – ESSERF - II	32120.0	5,594,954	533,735	9/30/2023
ARP - Elementary and Secondary Emergency Relief Fund – ESSERF - III	32130.0 & 32140.0	12,597,155	2,479,034	9/30/2024
ARP – Homeless Children & Youth II	56320.0	39,095	-0-	9/30/2024
FEMA – Federal Emergency Management Agency	56500.0	2,452,351	-0-	6/30/2022
School-Based COVID-19 Testing Grant	58700.0	2,383,784	-0-	7/1/2022

Emergency Connectivity Fund (ECF)	00000.0	1,798,033	-0-	6/30/2022
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#### Restricted Federal funding

	Resource Code	Estimated Actuals 2021-22	Proposed Adoption 2022-23	Projected 2023-24	Projected 2024-25
Title I	30100.0	1,899,009	1,676,909	1,676,909	1,676,909
Title II	40350.0	450,092	298,652	298,652	298,652
Title III IE	42010.0	27,271	57,210	57,210	57,210
Title III EL	42030.0	273,873	175,500	175,500	175,500
Title IV	41270.0	205,025	123,678	123,678	123,678
Perkins	35500.0	78,268	85,837	85,837	85,837
ESSA CSI MHS	31820.0	313,878	-0-	-0-	-0-

#### Restricted State Funding

	Resource Code	Estimated Actuals 2021-22	Proposed Adoption 2022-23	Projected 2023-24	Projected 2024-25
CTIEG	63870.0	967,669	510,000	510,000	510,000
ASES	60100.0	691,995	691,995	691,995	691,995
Educator Effectiveness	62660.0	3,324,018	-0-	-0-	-0-
Universal TK	60530.0	-0-	242,525	-0-	-0-
Governor's CTEI	63850.0	30,000	-0-	-0-	-0-
Career Tech – CTEIG	63870.0	967,669	510,000	510,000	510,000
CSEA Summer Assistance Grant	74150.0	521,009	379,619	-0-	-0-
K12 Strong Workforce Pathways	63880.0	1,400,152	-0-	-0-	-0-
ELO-P	26000.0	1,859,471	1,859,471	1,859,471	1,859,471
Food Services-Kitchen Infrastructure One-time funding	70280.0	25,000	-0-	-0-	-0-
Food Services-Training One-time funding	70290.0	36,649	-0-	-0-	-0-
A-G Success Grant	74120.0	-0-	524,511	-0-	-0-
A-G LLM Grant	74130.0	-0-	196,637	-0-	-0-
Ethnic Studies	78100.0	-0-	131,386	-0-	-0-

#### Mandated Costs Block Grant Revenue

The District, authorized by the Board of Education, continues to participate in the Mandated Block Grant offered by the state, which will reimburse by ADA rather than actual forms for each mandate. The following is a chart of assumptions used per ADA for estimated actuals, the proposed budget, and projected budgets in the multi-year projection:

Fiscal Year	Total Projected Allocation
Estimated 2021-22	640,485
Adopted 2022-23	625,015
Projected 2023-24	616,296
Projected 2024-25	614,286

## Special Education AB602

The District assumes Special Education flat funding except for AB602, and a projected COLA assumption is included. Districts throughout the State continue to be underfunded, which requires contributions from the unrestricted general fund to restricted Special Ed funding to meet student needs. For the 2021-22 fiscal year, Special Ed received one-time COVID funding, which resulted in an additional \$1,347,774.

Program	Estimated 2021-22	Proposed Adopted 2022-23	Projected 2023-24	Projected 2024-25
Federal SPED funding	4,025,185	3,346,192	3,346,192	3,346,192
State & Local SPED Funding	13,908,885	13,446,488	13,346,873	13,883,417

## Expenditure Assumptions

The following expenditure assumptions are for Estimated Actuals 2021-22, the proposed budget 2022-23, and the multi-year projection 2023-24 and 2024-25

### Combined Unrestricted and Restricted Overview:

EXPENDITURE CATEGORIES	Estimated Actuals 2021-22	Proposed Adopted 2022-23	Projected Budget 2023-24	Projected Budget 2024-25
Certificated Salaries	76,160,181	85,259,341	80,913,652	81,802,974
Classified Salaries	28,461,864	33,258,386	31,852,318	32,738,188
Employee Benefits	38,574,615	44,889,016	43,809,317	45,412,690
Books & Supplies	25,121,031	5,119,003	5,708,166	4,944,957
Services/Other Operations	29,719,469	24,337,190	24,392,807	25,053,086
Capital Outlay	864,969	428,455	-	-
Other Outgo (excluding indirect)	2,605,425	2,527,017	2,598,017	2,669,017
Other Outgo (Transfers of Indirect Costs)	(477,006)	(551,861)	(848,669)	(848,669)
<b>Total</b>	<b>201,030,548</b>	<b>195,266,547</b>	<b>188,425,608</b>	<b>191,772,242</b>

Salary step and column – Each employee is hired at a specific salary range known as step and column. Employees, depending on experience & degrees held, move within that negotiated salary step and column. The amounts below are the estimated costs of step and column movement:

	Estimated Actuals 2021-22	Proposed Adopted 2022-23	Projected Budget 2023-24	Projected Budget 2024-25
BTA Step Increase	860,993	729,409	739,409	739,409
CSEA Step Increase	386,680	319,540	319,540	319,540
BASA Step Increase	86,077	117,654	117,654	117,654
BTA Column	100,000	100,000	100,000	100,000

### Employee Salary, Benefits, and Statutory Benefits

- Health and welfare have been calculated for Estimated Actuals and Proposed Adopted Budget. For the multi-year projection, an increase of 2% has been projected.
- The District will continue to pay current and eligible retiree benefits up to the district cap of \$12,120.
- OPEB (GASB) current year contributions were discontinued per the fiscal stabilization plan at Second Interim; pay-as-you-go will continue until the Trust is spent down. That is projected to be half way through 2024-2025 at which time the expense returns to benefits.

The table on the next page represents the contribution obligation to statutory benefits. To provide districts with increased fiscal relief during the pandemic, the Governor's 2020-21 May Revise Budget reduce the CALPERS and

CALSTRS rates. For the 2021-22 fiscal year, that relief is in its final year. The District's multi-year projection reflects the percentages for STRS and PERS contributions returning to their previous rates in 2022-23 and forward.

	<b>Estimated Actuals 2021-22</b>	<b>Proposed Adopted 2022-23</b>	<b>Projected Budget 2023-24</b>	<b>Projected Budget 2024-25</b>
<b>PERS</b>	22.91%	25.37%	25.20%	24.60%
<b>STRS</b>	16.92%	19.10%	19.10%	19.10%
<b>OASDI</b>	6.20%	6.20%	6.20%	6.20%
<b>SUI</b>	0.50%	0.50%	0.20%	0.20%
<b>APPLE</b>	3.75%	3.75%	3.75%	3.75%
<b>MEDICARE</b>	1.45%	1.45%	1.45%	1.45%
<b>W/C</b>	2.20%	2.20%	2.87%	2.87%

Consumer Price Index (CPI) is applied to unrestricted supplies (object code 4000-4999) and Services (object code 5000-5999). This includes utilities, water, electricity and gas. Below is the annual percentage:

<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
6.55%	6.11%	3.14%	1.97%

Minimum Wage is due to increase in January 2023 and 2024. There is an estimated assumption of \$446,000 included in the proposed budget and multi-year projection for this increase.

#### **General Fund Contributions**

Program contributions from General Fund Unrestricted to Restricted:

	<b>Estimated Actuals 2021-22</b>	<b>Proposed Adopted 2022-23</b>	<b>Projected Budget 2023-24</b>	<b>Projected Budget 2024-25</b>
<b>Special Education</b>	(18,949,706)	(22,852,755)	(23,708,166)	(24,441,535)
<b>Routine Restricted Maintenance</b>	(5,894,334)	(5,766,566)	(5,506,375)	(5,565,902)
<b>Totals:</b>	<b>(24,844,040)</b>	<b>(28,619,321)</b>	<b>(29,214,542)</b>	<b>(30,007,437)</b>

#### **Transfers In/Out**

This amount is a contribution from the General Fund to other funds/programs. The chart on the next page presents a breakdown of the transfers in/out from General Fund to the following programs:

	<b>Estimated Actuals 2021-22</b>	<b>Proposed Adopted 2022-23</b>	<b>Projected Budget 2023-24</b>	<b>Projected Budget 2024-25</b>
<b>Fund 12 – Monterey High Infant Program – Self Support &amp; ATB</b>	(336,676)	-0-	-0-	-0-
<b>Fund 12 – Child Development Fund /State Preschool-LCAP Supplemental</b>	-0-	-0-	-0-	(28,014)
<b>Totals:</b>	<b>(336,676)</b>	<b>-0-</b>	<b>-0-</b>	<b>(28,014)</b>

#### **Local Control Accountability Plan (LCAP) and Budget Overview for Parents (BOP):**

- The revised three-year LCAP plan was presented in June alongside the adopted 2021-22 Budget. The LCAP is fully funded in the estimated budget for 2021-22, projected adopted 2022-23 and multiyear projection 2023-24 and 2024-25.

### Operational Site Budgets

- Elementary Schools receive \$53.50, Middle Schools receive \$62.00, and High Schools receive \$90.00 per enrolled student. The allocation is calculated on projected enrollment.

Some of the costs of personnel who are typically part of unrestricted expenditures could be paid from COVID one-time funds per State and Federal guidelines. Below is the relief COVID one-time funding brings to the General Fund at Estimated Actuals 2021-22 and Proposed Adopted Budget 2022-23. It is important to note that this relief is one-time. Once the one-time funds are expended, personnel, materials, and service expenses that utilize these one-time COVID funds return to the unrestricted general fund represented in the Multi-Year Projection.

<b>One-Time COVID Funding Overview</b>	<b>2021-22</b>	<b>2022-23</b>
Certificated personnel such as additional hours for staff for extended learning and stipends	7,675,933	3,845,277
Classified personnel such as additional hours for staff for extended learning and stipends	1,632,593	413,721
Benefits for the personnel above	2,776,246	1,542,693
Books and Supplies such as additional curriculum, materials, and technology to meet the Board of Education and District's goal of one to one technology, personal protective equipment, MERV-13 filters, and facility supplies to repair window and ventilation	3,209,288	160,593
Services such as facilities HVAC, window and ventilation repairs, Instructional contracted services and consultants used for professional development for help students with learning loss, Special Education services for student supports and interventions due to learning loss, COVID testing services, and contracted nursing support	4,239,689	697,377
Indirect	817,462	242,778
<b>Total</b>	<b>\$20,351,211</b>	<b>\$6,902,439</b>



Description	Object Code	Estimated Actuals 2021-22			Projected Adopted 2022-23			Projected Year 2023-24			Projected Year 2024-25		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>A. Revenues</b>													
LCFF Sources	8010-8099	145,016,636	-	145,016,636	153,674,072	-	153,674,072	157,245,490	-	157,245,490	158,436,686	-	158,436,686
Federal Revenue	8100-8299	-	27,280,704	27,280,704	-	5,763,978	5,763,978	-	5,763,978	5,763,978	-	5,763,978	5,763,978
Other State Revenues	8300-8599	2,919,489	29,641,170	32,560,659	3,215,182	18,820,955	22,036,137	3,160,488	16,548,222	19,708,710	3,138,490	16,995,024	20,133,514
Other Local Revenues	8600-8799	2,348,774	6,600,279	8,949,053	255,400	1,547,381	1,802,781	255,400	1,547,381	1,802,781	255,400	1,547,381	1,802,781
<b>Total Revenue</b>		<b>150,284,899</b>	<b>63,522,153</b>	<b>213,807,052</b>	<b>157,144,654</b>	<b>26,132,314</b>	<b>183,276,968</b>	<b>160,661,378</b>	<b>23,859,581</b>	<b>184,520,959</b>	<b>161,830,576</b>	<b>24,306,383</b>	<b>186,136,959</b>
<b>B. Expenditures</b>													
Certified Salaries	1000-1999	55,924,202	20,235,979	76,160,181	67,076,828	18,182,513	85,259,341	67,074,638	13,839,014	80,913,652	67,820,681	13,982,293	81,802,974
Classified Salaries	2000-2999	15,702,907	12,758,957	28,461,864	20,634,854	12,623,532	33,258,386	19,792,216	12,060,102	31,852,318	20,465,815	12,272,372	32,738,188
Employee Benefits	3000-3999	26,481,453	12,093,162	38,574,615	32,505,617	12,383,399	44,889,016	32,893,977	10,915,341	43,809,317	34,389,807	11,022,883	45,412,690
Books and Supplies	4000-4999	5,427,454	19,693,577	25,121,031	1,724,551	3,394,452	5,119,003	1,778,702	3,929,464	5,708,166	1,813,742	3,131,215	4,944,957
Services and Other Operating Expenditures	5000-5999	10,440,121	19,279,348	29,719,469	10,913,148	13,424,042	24,337,190	11,570,546	12,822,261	24,392,807	12,113,143	12,939,942	25,053,086
Capital Outlay/Depreciation	6000-6999	1,334	863,635	864,969	1,334	427,121	428,455	-	-	-	-	-	-
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,609,086	996,339	2,605,425	1,609,086	917,931	2,527,017	1,680,086	917,931	2,598,017	1,751,086	917,931	2,669,017
Other Outgo - Transfers of Indirect Costs	7300-7399	(2,122,476)	1,645,470	(477,006)	(1,408,486)	856,625	(551,861)	(1,408,486)	559,817	(848,669)	(1,408,486)	559,817	(848,669)
<b>Total Expenditures</b>		<b>113,464,081</b>	<b>87,566,467</b>	<b>201,030,548</b>	<b>133,056,932</b>	<b>62,209,615</b>	<b>195,266,547</b>	<b>133,381,679</b>	<b>55,043,929</b>	<b>188,425,608</b>	<b>136,945,789</b>	<b>54,826,453</b>	<b>191,772,242</b>
<b>C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses</b>		<b>36,820,818</b>	<b>(24,044,314)</b>	<b>12,776,504</b>	<b>24,087,722</b>	<b>(36,077,301)</b>	<b>(11,989,579)</b>	<b>27,279,699</b>	<b>(31,184,348)</b>	<b>(3,904,649)</b>	<b>24,884,787</b>	<b>(30,520,070)</b>	<b>(5,635,283)</b>
<b>D. Other Financing Sources/Uses</b>													
Interfund Transfers													
Transfers In	8900-8929	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	7600-7629	(336,676)		(336,676)				-	-	-	(28,014)		(28,014)
Other Sources/Uses													
Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
Other Adjustments - Other Financing Uses													
Contributions	8980-8999	(24,844,040)	24,844,040	-	(28,619,321)	28,619,321	-	(29,214,542)	29,214,542	-	(30,007,437)	30,007,437	-
<b>Total Other Financing Sources/Uses</b>		<b>(25,180,716)</b>	<b>24,844,040</b>	<b>(336,676)</b>	<b>(28,619,321)</b>	<b>28,619,321</b>	<b>-</b>	<b>(29,214,542)</b>	<b>29,214,542</b>	<b>-</b>	<b>(30,035,451)</b>	<b>30,007,437</b>	<b>(28,014)</b>
<b>Balance/Net Position</b>		<b>11,640,102</b>	<b>799,725</b>	<b>12,439,828</b>	<b>(4,531,599)</b>	<b>(7,457,980)</b>	<b>(11,989,579)</b>	<b>(1,934,843)</b>	<b>(1,969,806)</b>	<b>(3,904,649)</b>	<b>(5,150,664)</b>	<b>(512,633)</b>	<b>(5,663,297)</b>
<b>F. Fund Balance, Reserves/Net Position</b>													
Beginning Fund Balance/Net Position													
As of July 1 - Unaudited	9791	18,421,717	9,899,360	28,321,077	30,061,819	10,699,085	40,760,904	25,530,220	3,241,105	28,771,325	23,595,377	1,271,299	24,866,676
Audit Adjustments	9793	-	-	-	-	-	-	-	-	-	-	-	-
As of July 1- Audited													
Other Restatements	9795	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted Beginning Balance													
<b>Ending Balance/Net Position, June 30</b>		<b>30,061,819</b>	<b>10,699,085</b>	<b>40,760,905</b>	<b>25,530,220</b>	<b>3,241,105</b>	<b>28,771,325</b>	<b>23,595,377</b>	<b>1,271,299</b>	<b>24,866,676</b>	<b>18,444,713</b>	<b>758,666</b>	<b>19,203,379</b>
<b>Components of Ending Fund Balance</b>													
Nonspendable (Revolving Cash / Stores)	9710-9719	100,060	-	100,060	100,060	-	100,060	100,060	-	100,060	100,060	-	100,060
Restricted	9740	-	-	-	-	-	-	-	-	-	-	-	-
Committed													
Facilities Repairs (Roofs/HVAC)					1,000,000		1,000,000	1,000,000		1,000,000			-
STRS/PERS					2,900,000		2,900,000	2,900,000		2,900,000	2,900,000		2,900,000
Textbooks					1,000,000		1,000,000	1,000,000		1,000,000			-
Technology					3,000,000		3,000,000	3,000,000		3,000,000	3,000,000		3,000,000
Stabilization Arrangements	9750	-	-	-	-	-	-	-	-	-	-	-	-
Other Commitments	9760	-	-	-	-	-	-	-	-	-	-	-	-
Site Carry Over													
Projected Computed Average ADA													
Restricted Gift Carry Over													
Assigned LCAP Supplemental Cumulative		2,876,034		2,876,034	1,256,268		1,256,268	1,139,039	-	1,139,039	664,637		664,637
Restricted Carry-Over	758		2,531,908	2,531,908		1,678,091	1,678,091		1,271,298	1,271,298		758,666	758,666
Restricted One time State & Federal Funding			8,167,177	8,167,177		1,563,014	1,563,014						-
CSEA Job Study		1,087,500		1,087,500					-	-		-	-
Vacation Liability		272,000	-	272,000	272,000	-	272,000	272,000	-	272,000	272,000	-	272,000
BTA 5%		3,833,320		3,833,320									-
CSEA 5%		1,638,811		1,638,811									-
BASA 5%		736,518		736,518									-
H&W 1% Increase		182,400		182,400									-
Fiscal Stability Assigned		7,253,142	-	7,253,142	4,285,900	-	4,285,900	2,878,742	-	2,878,742		-	-
Other Assignments	9780												-
Unassigned/Unappropriated													-
Reserve for Economic Uncertainties	9789	6,041,017		6,041,017	5,857,996		5,857,996	5,652,768		5,652,768	5,754,008		5,754,008
Board Approved Reserve	9790	6,041,017	-	6,041,017	5,857,996	-	5,857,996	5,652,768	0	5,652,768	5,754,008	(0)	5,754,008

G = General Ledger Data; S =  
Supplemental Data

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

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

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: Burbank Unified  
School District

Place: Burbank City Hall

Date: June 13, 2022

Date: June 16, 2022

Time: 07:00 PM

Adoption  
Date: June 21, 2022

Signed:

Clerk/Secretary of  
the Governing  
Board

(Original signature  
required)

Contact person for additional information on the budget reports:

Name: Debbie Kukta

Telephone: 818-729-4473

Title: Assistant  
Superintendent of  
Administrative  
Services

E-mail: debbiekukta@burbankusd.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	

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	145,016,636.00	0.00	145,016,636.00	153,674,072.00	0.00	153,674,072.00	6.0%
2) Federal Revenue		8100-8299	0.00	27,280,704.00	27,280,704.00	0.00	5,763,978.00	5,763,978.00	-78.9%
3) Other State Revenue		8300-8599	2,919,489.00	29,641,170.00	32,560,659.00	3,215,182.00	18,820,955.00	22,036,137.00	-32.3%
4) Other Local Revenue		8600-8799	2,348,774.00	6,600,279.00	8,949,053.00	255,400.00	1,547,381.00	1,802,781.00	-79.9%
5) TOTAL, REVENUES			150,284,899.00	63,522,153.00	213,807,052.00	157,144,654.00	26,132,314.00	183,276,968.00	-14.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	55,924,202.00	20,235,979.00	76,160,181.00	67,076,828.00	18,182,513.00	85,259,341.00	11.9%
2) Classified Salaries		2000-2999	15,702,907.00	12,758,957.00	28,461,864.00	20,634,854.00	12,623,532.00	33,258,386.00	16.9%
3) Employee Benefits		3000-3999	26,481,453.00	12,093,162.00	38,574,615.00	32,505,617.00	12,383,399.00	44,889,016.00	16.4%
4) Books and Supplies		4000-4999	5,427,454.00	19,693,577.00	25,121,031.00	1,724,551.00	3,394,452.00	5,119,003.00	-79.6%
5) Services and Other Operating Expenditures		5000-5999	10,440,121.00	19,279,348.00	29,719,469.00	10,913,148.00	13,424,042.00	24,337,190.00	-18.1%
6) Capital Outlay		6000-6999	1,334.00	863,635.00	864,969.00	1,334.00	427,121.00	428,455.00	-50.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,609,086.00	996,339.00	2,605,425.00	1,609,086.00	917,931.00	2,527,017.00	-3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,122,476.00)	1,645,470.00	(477,006.00)	(1,408,486.00)	856,625.00	(551,861.00)	15.7%
9) TOTAL, EXPENDITURES			113,464,081.00	87,566,467.00	201,030,548.00	133,056,932.00	62,209,615.00	195,266,547.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			36,820,818.00	(24,044,314.00)	12,776,504.00	24,087,722.00	(36,077,301.00)	(11,989,579.00)	-193.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	336,676.00	0.00	336,676.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(24,844,040.00)	24,844,040.00	0.00	(28,619,321.00)	28,619,321.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,180,716.00)	24,844,040.00	(336,676.00)	(28,619,321.00)	28,619,321.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,640,102.00	799,726.00	12,439,828.00	(4,531,599.00)	(7,457,980.00)	(11,989,579.00)	-196.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	18,421,716.55	9,899,359.54	28,321,076.09	30,061,818.55	10,699,085.54	40,760,904.09	43.9%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			18,421,716.55	9,899,359.54	28,321,076.09	30,061,818.55	10,699,085.54	40,760,904.09	43.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,421,716.55	9,899,359.54	28,321,076.09	30,061,818.55	10,699,085.54	40,760,904.09	43.9%
2) Ending Balance, June 30 (E + F1e)			30,061,818.55	10,699,085.54	40,760,904.09	25,530,219.55	3,241,105.54	28,771,325.09	-29.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,060.00	0.00	25,060.00	25,060.00	0.00	25,060.00	0.0%
Stores		9712	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,699,087.54	10,699,087.54	0.00	3,241,107.54	3,241,107.54	-69.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	7,900,000.00	0.00	7,900,000.00	New
d) Assigned									
Other Assignments		9780	17,879,725.00	0.00	17,879,725.00	5,814,168.00	0.00	5,814,168.00	-67.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,082,033.55	0.00	12,082,033.55	11,715,991.55	0.00	11,715,991.55	-3.0%
Unassigned/Unappropriated Amount		9790	0.00	(2.00)	(2.00)	0.00	(2.00)	(2.00)	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				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			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	63,215,774.00	0.00	63,215,774.00	71,873,210.00	0.00	71,873,210.00	13.7%
Education Protection Account State Aid - Current Year		8012	21,805,246.00	0.00	21,805,246.00	21,805,246.00	0.00	21,805,246.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	168,203.00	0.00	168,203.00	168,203.00	0.00	168,203.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	37,574,818.00	0.00	37,574,818.00	37,574,818.00	0.00	37,574,818.00	0.0%
Unsecured Roll Taxes		8042	490,092.00	0.00	490,092.00	490,092.00	0.00	490,092.00	0.0%
Prior Years' Taxes		8043	453,750.00	0.00	453,750.00	453,750.00	0.00	453,750.00	0.0%
Supplemental Taxes		8044	801,746.00	0.00	801,746.00	801,746.00	0.00	801,746.00	0.0%

Description			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Revenue Augmentation Fund (ERAF)		8045	9,566,197.00	0.00	9,566,197.00	9,566,197.00	0.00	9,566,197.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,940,810.00	0.00	10,940,810.00	10,940,810.00	0.00	10,940,810.00	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			145,016,636.00	0.00	145,016,636.00	153,674,072.00	0.00	153,674,072.00	6.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			145,016,636.00	0.00	145,016,636.00	153,674,072.00	0.00	153,674,072.00	6.0%
<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	2,930,387.00	2,930,387.00	0.00	2,930,387.00	2,930,387.00	0.0%
Special Education Discretionary Grants		8182	0.00	921,340.00	921,340.00	0.00	242,374.00	242,374.00	-73.7%
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	2,452,351.00	2,452,351.00	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,899,009.00	1,899,009.00		1,676,909.00	1,676,909.00	-11.7%
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		450,092.00	450,092.00		298,652.00	298,652.00	-33.6%
Title III, Part A, Immigrant Student Program	4201	8290		27,271.00	27,271.00		57,210.00	57,210.00	109.8%
Title III, Part A, English Learner Program	4203	8290		273,873.00	273,873.00		175,500.00	175,500.00	-35.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		518,903.00	518,903.00		123,678.00	123,678.00	-76.2%
Career and Technical Education	3500-3599	8290		78,268.00	78,268.00		85,837.00	85,837.00	9.7%
All Other Federal Revenue	All Other	8290	0.00	17,729,210.00	17,729,210.00	0.00	173,431.00	173,431.00	-99.0%
TOTAL, FEDERAL REVENUE			0.00	27,280,704.00	27,280,704.00	0.00	5,763,978.00	5,763,978.00	-78.9%
<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		10,735,206.00	10,735,206.00		10,735,206.00	10,735,206.00	0.0%
Prior Years	6500	8319		42,073.00	42,073.00		42,073.00	42,073.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	61,649.00	61,649.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	640,485.00	0.00	640,485.00	625,015.00	0.00	625,015.00	-2.4%
Lottery - Unrestricted and Instructional Materials		8560	2,279,004.00	710,775.00	2,989,779.00	2,433,704.00	747,100.00	3,180,804.00	6.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		691,995.00	691,995.00		691,995.00	691,995.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		967,669.00	967,669.00		510,000.00	510,000.00	-47.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	16,431,803.00	16,431,803.00	156,463.00	6,094,581.00	6,251,044.00	-62.0%

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)	
TOTAL, OTHER STATE REVENUE			2,919,489.00	29,641,170.00	32,560,659.00	3,215,182.00	18,820,955.00	22,036,137.00	-32.3%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	192,448.00	192,448.00	0.00	152,589.00	152,589.00	-20.7%
Interest		8660	160,000.00	0.00	160,000.00	160,000.00	0.00	160,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	67,247.00	67,247.00	0.00	67,247.00	67,247.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	400.00	0.00	400.00	400.00	0.00	400.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	2,188,374.00	5,559,566.00	7,747,940.00	95,000.00	546,527.00	641,527.00	-91.7%
Tuition		8710	0.00	781,018.00	781,018.00	0.00	781,018.00	781,018.00	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%
TOTAL, OTHER LOCAL REVENUE			2,348,774.00	6,600,279.00	8,949,053.00	255,400.00	1,547,381.00	1,802,781.00	-79.9%
TOTAL, REVENUES			150,284,899.00	63,522,153.00	213,807,052.00	157,144,654.00	26,132,314.00	183,276,968.00	-14.3%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	44,399,783.00	17,308,567.00	61,708,350.00	54,515,711.00	15,005,338.00	69,521,049.00	12.7%
Certificated Pupil Support Salaries		1200	3,486,102.00	1,055,927.00	4,542,029.00	3,664,008.00	1,241,799.00	4,905,807.00	8.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,815,417.00	443,985.00	6,259,402.00	6,589,359.00	475,259.00	7,064,618.00	12.9%
Other Certificated Salaries		1900	2,222,900.00	1,427,500.00	3,650,400.00	2,307,750.00	1,460,117.00	3,767,867.00	3.2%
TOTAL, CERTIFICATED SALARIES			55,924,202.00	20,235,979.00	76,160,181.00	67,076,828.00	18,182,513.00	85,259,341.00	11.9%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,139,155.00	7,070,224.00	8,209,379.00	1,342,373.00	7,002,341.00	8,344,714.00	1.6%
Classified Support Salaries		2200	6,335,245.00	3,822,889.00	10,158,134.00	6,759,696.00	4,678,082.00	11,437,778.00	12.6%
Classified Supervisors' and Administrators' Salaries		2300	1,488,627.00	252,555.00	1,741,182.00	1,432,268.00	126,411.00	1,558,679.00	-10.5%
Clerical, Technical and Office Salaries		2400	5,993,094.00	1,110,981.00	7,104,075.00	10,194,355.00	584,929.00	10,779,284.00	51.7%
Other Classified Salaries		2900	746,786.00	502,308.00	1,249,094.00	906,162.00	231,769.00	1,137,931.00	-8.9%
TOTAL, CLASSIFIED SALARIES			15,702,907.00	12,758,957.00	28,461,864.00	20,634,854.00	12,623,532.00	33,258,386.00	16.9%
<b>EMPLOYEE BENEFITS</b>									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
STRS		3101-3102	9,261,242.00	3,193,187.00	12,454,429.00	12,535,222.00	3,317,655.00	15,852,877.00	27.3%
PERS		3201-3202	3,593,659.00	2,723,201.00	6,316,860.00	5,225,997.00	3,194,591.00	8,420,588.00	33.3%
OASDI/Medicare/Alternative		3301-3302	2,119,728.00	1,295,971.00	3,415,699.00	2,626,167.00	1,243,911.00	3,870,078.00	13.3%
Health and Welfare Benefits		3401-3402	9,039,718.00	3,730,524.00	12,770,242.00	9,752,217.00	3,790,481.00	13,542,698.00	6.0%
Unemployment Insurance		3501-3502	357,545.00	179,634.00	537,179.00	438,268.00	170,628.00	608,896.00	13.4%
Workers' Compensation		3601-3602	1,568,471.00	701,907.00	2,270,378.00	1,927,746.00	666,133.00	2,593,879.00	14.2%
OPEB, Allocated		3701-3702	541,090.00	268,738.00	809,828.00	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			26,481,453.00	12,093,162.00	38,574,615.00	32,505,617.00	12,383,399.00	44,889,016.00	16.4%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	12,769.00	144,779.00	157,548.00	10,769.00	747,100.00	757,869.00	381.0%
Books and Other Reference Materials		4200	16,641.00	112,460.00	129,101.00	15,410.00	53,063.00	68,473.00	-47.0%
Materials and Supplies		4300	5,055,532.00	17,269,026.00	22,324,558.00	1,657,534.00	2,479,834.00	4,137,368.00	-81.5%
Noncapitalized Equipment		4400	342,512.00	2,166,312.00	2,508,824.00	40,838.00	113,455.00	154,293.00	-93.8%
Food		4700	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,427,454.00	19,693,577.00	25,121,031.00	1,724,551.00	3,394,452.00	5,119,003.00	-79.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	502,641.00	502,641.00	0.00	273,250.00	273,250.00	-45.6%
Travel and Conferences		5200	11,575.00	72,863.00	84,438.00	13,441.00	44,771.00	58,212.00	-31.1%
Dues and Memberships		5300	53,673.00	952.00	54,625.00	42,181.00	952.00	43,133.00	-21.0%
Insurance		5400 - 5450	1,908,842.00	0.00	1,908,842.00	2,081,570.00	0.00	2,081,570.00	9.0%
Operations and Housekeeping Services		5500	2,967,715.00	2,305.00	2,970,020.00	3,290,200.00	2,305.00	3,292,505.00	10.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	401,709.00	412,899.00	814,608.00	387,957.00	353,713.00	741,670.00	-9.0%
Transfers of Direct Costs		5710	(983,859.00)	983,859.00	0.00	(990,177.00)	990,177.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(173,496.00)	268,100.00	94,604.00	(174,413.00)	272,120.00	97,707.00	3.3%
Professional/Consulting Services and Operating Expenditures		5800	5,812,632.00	16,775,878.00	22,588,510.00	5,926,712.00	11,475,434.00	17,402,146.00	-23.0%
Communications		5900	441,330.00	259,851.00	701,181.00	335,677.00	11,320.00	346,997.00	-50.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,440,121.00	19,279,348.00	29,719,469.00	10,913,148.00	13,424,042.00	24,337,190.00	-18.1%
<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	31,740.00	31,740.00	0.00	43,690.00	43,690.00	37.6%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Buildings and Improvements of Buildings		6200	0.00	380,152.00	380,152.00	0.00	310,902.00	310,902.00	-18.2%
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	0.00	153,355.00	153,355.00	0.00	62,528.00	62,528.00	-59.2%
Equipment Replacement		6500	1,334.00	298,388.00	299,722.00	1,334.00	10,001.00	11,335.00	-96.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,334.00	863,635.00	864,969.00	1,334.00	427,121.00	428,455.00	-50.5%
<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	15,642.00	0.00	15,642.00	15,642.00	0.00	15,642.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	781,018.00	781,018.00	0.00	781,018.00	781,018.00	0.0%
Payments to County Offices		7142	115,913.00	0.00	115,913.00	115,913.00	0.00	115,913.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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	446,084.00	22,122.00	468,206.00	446,084.00	12,733.00	458,817.00	-2.0%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Debt Service - Principal		7439	1,031,447.00	193,199.00	1,224,646.00	1,031,447.00	124,180.00	1,155,627.00	-5.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,609,086.00	996,339.00	2,605,425.00	1,609,086.00	917,931.00	2,527,017.00	-3.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,645,470.00)	1,645,470.00	0.00	(856,625.00)	856,625.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(477,006.00)	0.00	(477,006.00)	(551,861.00)	0.00	(551,861.00)	15.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,122,476.00)	1,645,470.00	(477,006.00)	(1,408,486.00)	856,625.00	(551,861.00)	15.7%
TOTAL, EXPENDITURES			113,464,081.00	87,566,467.00	201,030,548.00	133,056,932.00	62,209,615.00	195,266,547.00	-2.9%
<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	336,676.00	0.00	336,676.00	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			336,676.00	0.00	336,676.00	0.00	0.00	0.00	-100.0%
<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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<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	(24,844,040.00)	24,844,040.00	0.00	(28,619,321.00)	28,619,321.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(24,844,040.00)	24,844,040.00	0.00	(28,619,321.00)	28,619,321.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(25,180,716.00)	24,844,040.00	(336,676.00)	(28,619,321.00)	28,619,321.00	0.00	-100.0%

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	145,016,636.00	0.00	145,016,636.00	153,674,072.00	0.00	153,674,072.00	6.0%
2) Federal Revenue		8100-8299	0.00	27,280,704.00	27,280,704.00	0.00	5,763,978.00	5,763,978.00	-78.9%
3) Other State Revenue		8300-8599	2,919,489.00	29,641,170.00	32,560,659.00	3,215,182.00	18,820,955.00	22,036,137.00	-32.3%
4) Other Local Revenue		8600-8799	2,348,774.00	6,600,279.00	8,949,053.00	255,400.00	1,547,381.00	1,802,781.00	-79.9%
5) TOTAL, REVENUES			150,284,899.00	63,522,153.00	213,807,052.00	157,144,654.00	26,132,314.00	183,276,968.00	-14.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	65,212,068.00	58,270,394.00	123,482,462.00	76,239,851.00	43,362,038.00	119,601,889.00	-3.1%
2) Instruction - Related Services	2000-2999		14,394,117.00	6,118,781.00	20,512,898.00	16,706,348.00	6,004,086.00	22,710,434.00	10.7%
3) Pupil Services	3000-3999		9,632,818.00	8,696,531.00	18,329,349.00	9,168,345.00	4,567,238.00	13,735,583.00	-25.1%
4) Ancillary Services	4000-4999		953,318.00	373,361.00	1,326,679.00	946,638.00	0.00	946,638.00	-28.6%
5) Community Services	5000-5999		11,340.00	104,664.00	116,004.00	11,340.00	80,485.00	91,825.00	-20.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,844,014.00	4,829,067.00	15,673,081.00	17,171,733.00	1,088,956.00	18,260,689.00	16.5%
8) Plant Services	8000-8999		10,121,304.00	8,177,330.00	18,298,634.00	10,517,575.00	6,188,881.00	16,706,456.00	-8.7%
9) Other Outgo	9000-9999		2,295,102.00	996,339.00	3,291,441.00	2,295,102.00	917,931.00	3,213,033.00	-2.4%
10) TOTAL, EXPENDITURES			113,464,081.00	87,566,467.00	201,030,548.00	133,056,932.00	62,209,615.00	195,266,547.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			36,820,818.00	(24,044,314.00)	12,776,504.00	24,087,722.00	(36,077,301.00)	(11,989,579.00)	-193.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	336,676.00	0.00	336,676.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(24,844,040.00)	24,844,040.00	0.00	(28,619,321.00)	28,619,321.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,180,716.00)	24,844,040.00	(336,676.00)	(28,619,321.00)	28,619,321.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,640,102.00	799,726.00	12,439,828.00	(4,531,599.00)	(7,457,980.00)	(11,989,579.00)	-196.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	18,421,716.55	9,899,359.54	28,321,076.09	30,061,818.55	10,699,085.54	40,760,904.09	43.9%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,421,716.55	9,899,359.54	28,321,076.09	30,061,818.55	10,699,085.54	40,760,904.09	43.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,421,716.55	9,899,359.54	28,321,076.09	30,061,818.55	10,699,085.54	40,760,904.09	43.9%
2) Ending Balance, June 30 (E + F1e)			30,061,818.55	10,699,085.54	40,760,904.09	25,530,219.55	3,241,105.54	28,771,325.09	-29.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,060.00	0.00	25,060.00	25,060.00	0.00	25,060.00	0.0%
Stores		9712	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,699,087.54	10,699,087.54	0.00	3,241,107.54	3,241,107.54	-69.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	7,900,000.00	0.00	7,900,000.00	New
d) Assigned									
Other Assignments (by Resource/Object)		9780	17,879,725.00	0.00	17,879,725.00	5,814,168.00	0.00	5,814,168.00	-67.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,082,033.55	0.00	12,082,033.55	11,715,991.55	0.00	11,715,991.55	-3.0%
Unassigned/Unappropriated Amount		9790	0.00	(2.00)	(2.00)	0.00	(2.00)	(2.00)	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	0.00	272,989.00
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	455,757.00	376,240.00
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	757,633.00	223,898.00
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	2,519,431.00	40,397.00
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigation	123,425.00	123,425.00
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	2.00	2.00
5640		.04	.04
6266	Educator Effectiveness, FY 2021-22	2,362,648.00	1,683,466.00
6300	Lottery: Instructional Materials	.18	.18
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	36,649.00	0.00
7311	Classified School Employee Professional Development Block Grant	87,699.08	.08
7388	SB 117 COVID-19 LEA Response Funds	.76	.76
7415	Classified School Employee Summer Assistance Program	19,907.00	19,907.00
7422	In-Person Instruction (IPI) Grant	1,880,803.00	52,532.00
7425	Expanded Learning Opportunities (ELO) Grant	2,430,127.26	448,245.26
7510	Low-Performing Students Block Grant	4.77	4.77
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	.02	.02
9010	Other Restricted Local	.43	.43
Total, Restricted Balance		10,699,087.54	3,241,107.54

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	268,139.00	268,139.00	0.0%
3) Other State Revenue		8300-8599	3,891,484.00	4,098,212.00	5.3%
4) Other Local Revenue		8600-8799	111,072.00	132,778.00	19.5%
5) TOTAL, REVENUES			4,270,695.00	4,499,129.00	5.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,462,265.00	1,821,509.00	24.6%
2) Classified Salaries		2000-2999	528,707.00	635,013.00	20.1%
3) Employee Benefits		3000-3999	685,521.00	826,606.00	20.6%
4) Books and Supplies		4000-4999	77,345.00	263,415.00	240.6%
5) Services and Other Operating Expenditures		5000-5999	167,675.00	184,867.00	10.3%
6) Capital Outlay		6000-6999	0.00	95,400.00	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	137,851.00	173,995.00	26.2%
9) TOTAL, EXPENDITURES			3,059,364.00	4,000,805.00	30.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,211,331.00	498,324.00	-58.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,211,331.00	498,324.00	-58.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,219,530.45	4,430,861.45	37.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,219,530.45	4,430,861.45	37.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,219,530.45	4,430,861.45	37.6%
2) Ending Balance, June 30 (E + F1e)			4,430,861.45	4,929,185.45	11.2%
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	1,892,230.77	2,704,860.77	42.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,538,630.68	2,224,324.68	-12.4%
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>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	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	268,139.00	268,139.00	0.0%
TOTAL, FEDERAL REVENUE			268,139.00	268,139.00	0.0%
<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	3,878,576.00	4,085,304.00	5.3%
All Other State Revenue	All Other	8590	12,908.00	12,908.00	0.0%
TOTAL, OTHER STATE REVENUE			3,891,484.00	4,098,212.00	5.3%
<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	16,042.00	23,000.00	43.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	65,102.00	75,100.00	15.4%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	29,928.00	34,678.00	15.9%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			111,072.00	132,778.00	19.5%
TOTAL, REVENUES			4,270,695.00	4,499,129.00	5.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	892,564.00	1,144,970.00	28.3%
Certificated Pupil Support Salaries		1200	150,833.00	155,721.00	3.2%
Certificated Supervisors' and Administrators' Salaries		1300	192,896.00	222,676.00	15.4%
Other Certificated Salaries		1900	225,972.00	298,142.00	31.9%
TOTAL, CERTIFICATED SALARIES			1,462,265.00	1,821,509.00	24.6%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	113,446.00	175,547.00	54.7%
Classified Support Salaries		2200	134,952.00	140,605.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	280,309.00	318,861.00	13.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			528,707.00	635,013.00	20.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	227,153.00	317,975.00	40.0%
PERS		3201-3202	116,236.00	150,668.00	29.6%
OASDI/Medicare/Alternative		3301-3302	65,627.00	78,283.00	19.3%
Health and Welfare Benefits		3401-3402	208,330.00	213,766.00	2.6%
Unemployment Insurance		3501-3502	9,994.00	12,262.00	22.7%
Workers' Compensation		3601-3602	43,588.00	53,652.00	23.1%
OPEB, Allocated		3701-3702	14,593.00	0.00	-100.0%
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			685,521.00	826,606.00	20.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	34,100.00	34,796.00	2.0%
Materials and Supplies		4300	41,288.00	43,619.00	5.6%
Noncapitalized Equipment		4400	1,957.00	185,000.00	9,353.2%
TOTAL, BOOKS AND SUPPLIES			77,345.00	263,415.00	240.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	5,000.00	5,000.00	0.0%
Travel and Conferences		5200	8,000.00	8,000.00	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	24,078.00	28,104.00	16.7%
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	4,575.00	4,750.00	3.8%
Professional/Consulting Services and Operating Expenditures		5800	105,641.00	118,065.00	11.8%
Communications		5900	20,381.00	20,948.00	2.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			167,675.00	184,867.00	10.3%
<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	95,400.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	95,400.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	137,851.00	173,995.00	26.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			137,851.00	173,995.00	26.2%
TOTAL, EXPENDITURES			3,059,364.00	4,000,805.00	30.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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	268,139.00	268,139.00	0.0%
3) Other State Revenue		8300-8599	3,891,484.00	4,098,212.00	5.3%
4) Other Local Revenue		8600-8799	111,072.00	132,778.00	19.5%
5) TOTAL, REVENUES			4,270,695.00	4,499,129.00	5.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,400,520.00	1,953,790.00	39.5%
2) Instruction - Related Services	2000-2999		1,090,320.00	1,330,920.00	22.1%
3) Pupil Services	3000-3999		203,434.00	212,595.00	4.5%
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		137,851.00	173,995.00	26.2%
8) Plant Services	8000-8999		227,239.00	329,505.00	45.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,059,364.00	4,000,805.00	30.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,211,331.00	498,324.00	-58.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,211,331.00	498,324.00	-58.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,219,530.45	4,430,861.45	37.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,219,530.45	4,430,861.45	37.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,219,530.45	4,430,861.45	37.6%
2) Ending Balance, June 30 (E + F1e)			4,430,861.45	4,929,185.45	11.2%
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	1,892,230.77	2,704,860.77	42.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,538,630.68	2,224,324.68	-12.4%
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
6391	Adult Education Program	1,892,230.77	2,704,860.77
Total, Restricted Balance		1,892,230.77	2,704,860.77

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	272,287.00	218,387.00	-19.8%
3) Other State Revenue		8300-8599	694,495.00	710,867.00	2.4%
4) Other Local Revenue		8600-8799	2,667,981.00	2,873,307.00	7.7%
5) TOTAL, REVENUES			3,634,763.00	3,802,561.00	4.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,185,881.00	1,326,009.00	11.8%
2) Classified Salaries		2000-2999	961,414.00	1,154,068.00	20.0%
3) Employee Benefits		3000-3999	959,825.00	1,086,197.00	13.2%
4) Books and Supplies		4000-4999	154,719.00	165,852.00	7.2%
5) Services and Other Operating Expenditures		5000-5999	(106,945.00)	(109,216.00)	2.1%
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	197,163.00	186,716.00	-5.3%
9) TOTAL, EXPENDITURES			3,352,057.00	3,809,626.00	13.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			282,706.00	(7,065.00)	-102.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	336,676.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			336,676.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			619,382.00	(7,065.00)	-101.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,207.49	756,589.49	451.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,207.49	756,589.49	451.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,207.49	756,589.49	451.4%
2) Ending Balance, June 30 (E + F1e)			756,589.49	749,524.49	-0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	756,589.99	749,524.99	-0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.50)	(.50)	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	24,592.00	24,592.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	247,695.00	193,795.00	-21.8%
TOTAL, FEDERAL REVENUE			272,287.00	218,387.00	-19.8%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	724.00	724.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	693,771.00	710,143.00	2.4%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			694,495.00	710,867.00	2.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	159.00	175.00	10.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,667,822.00	2,873,132.00	7.7%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,667,981.00	2,873,307.00	7.7%
TOTAL, REVENUES			3,634,763.00	3,802,561.00	4.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,012,738.00	1,131,588.00	11.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	173,143.00	194,421.00	12.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,185,881.00	1,326,009.00	11.8%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	790,733.00	984,558.00	24.5%
Classified Support Salaries		2200	29,710.00	37,183.00	25.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	140,971.00	132,327.00	-6.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			961,414.00	1,154,068.00	20.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	133,955.00	171,665.00	28.2%
PERS		3201-3202	301,687.00	372,277.00	23.4%
OASDI/Medicare/Alternative		3301-3302	115,044.00	131,311.00	14.1%
Health and Welfare Benefits		3401-3402	333,198.00	344,153.00	3.3%
Unemployment Insurance		3501-3502	10,824.00	12,823.00	18.5%
Workers' Compensation		3601-3602	47,328.00	53,968.00	14.0%
OPEB, Allocated		3701-3702	17,789.00	0.00	-100.0%
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			959,825.00	1,086,197.00	13.2%
<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	68,530.00	91,207.00	33.1%
Noncapitalized Equipment		4400	11,834.00	0.00	-100.0%
Food		4700	74,355.00	74,645.00	0.4%
TOTAL, BOOKS AND SUPPLIES			154,719.00	165,852.00	7.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,436.00	1,496.00	4.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	22,634.00	21,066.00	-6.9%
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	(175,088.00)	(178,366.00)	1.9%
Professional/Consulting Services and Operating Expenditures		5800	42,921.00	44,496.00	3.7%
Communications		5900	1,152.00	2,092.00	81.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(106,945.00)	(109,216.00)	2.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers of Indirect Costs - Interfund		7350	197,163.00	186,716.00	-5.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			197,163.00	186,716.00	-5.3%
TOTAL, EXPENDITURES			3,352,057.00	3,809,626.00	13.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	336,676.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			336,676.00	0.00	-100.0%
<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 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)			336,676.00	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	272,287.00	218,387.00	-19.8%
3) Other State Revenue		8300-8599	694,495.00	710,867.00	2.4%
4) Other Local Revenue		8600-8799	2,667,981.00	2,873,307.00	7.7%
5) TOTAL, REVENUES			3,634,763.00	3,802,561.00	4.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,454,603.00	2,890,141.00	17.7%
2) Instruction - Related Services	2000-2999		446,689.00	465,441.00	4.2%
3) Pupil Services	3000-3999		77,725.00	78,215.00	0.6%
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		197,163.00	186,716.00	-5.3%
8) Plant Services	8000-8999		175,877.00	189,113.00	7.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,352,057.00	3,809,626.00	13.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			282,706.00	(7,065.00)	-102.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	336,676.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			336,676.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			619,382.00	(7,065.00)	-101.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,207.49	756,589.49	451.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,207.49	756,589.49	451.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,207.49	756,589.49	451.4%
2) Ending Balance, June 30 (E + F1e)			756,589.49	749,524.49	-0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	756,589.99	749,524.99	-0.9%
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	(.50)	(.50)	0.0%



Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	32,122.00	0.00
6130	Child Development: Center-Based Reserve Account	97,552.99	2,444.99
9010	Other Restricted Local	626,915.00	747,080.00
Total, Restricted Balance		756,589.99	749,524.99

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	4,104,712.00	3,710,000.00	-9.6%
3) Other State Revenue		8300-8599	262,297.00	124,000.00	-52.7%
4) Other Local Revenue		8600-8799	244,256.00	763,200.00	212.5%
5) TOTAL, REVENUES			4,611,265.00	4,597,200.00	-0.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,597,847.00	2,072,200.00	29.7%
3) Employee Benefits		3000-3999	689,488.00	943,852.00	36.9%
4) Books and Supplies		4000-4999	1,554,110.00	1,845,726.00	18.8%
5) Services and Other Operating Expenditures		5000-5999	149,650.00	156,457.00	4.5%
6) Capital Outlay		6000-6999	30,563.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	141,992.00	191,150.00	34.6%
9) TOTAL, EXPENDITURES			4,163,650.00	5,209,385.00	25.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			447,615.00	(612,185.00)	-236.8%
<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>			447,615.00	(612,185.00)	-236.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	167,900.78	615,515.78	266.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			167,900.78	615,515.78	266.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			167,900.78	615,515.78	266.6%
2) Ending Balance, June 30 (E + F1e)			615,515.78	3,330.78	-99.5%
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	601,348.85	3,330.85	-99.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	14,166.93	0.00	-100.0%
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	(.07)	New
<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	4,104,712.00	3,710,000.00	-9.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,104,712.00	3,710,000.00	-9.6%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	262,297.00	124,000.00	-52.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			262,297.00	124,000.00	-52.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	240,256.00	759,200.00	216.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			244,256.00	763,200.00	212.5%
TOTAL, REVENUES			4,611,265.00	4,597,200.00	-0.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	919,192.00	1,429,570.00	55.5%
Classified Supervisors' and Administrators' Salaries		2300	564,174.00	516,876.00	-8.4%
Clerical, Technical and Office Salaries		2400	99,781.00	111,054.00	11.3%
Other Classified Salaries		2900	14,700.00	14,700.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,597,847.00	2,072,200.00	29.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	320,561.00	525,734.00	64.0%
OASDI/Medicare/Alternative		3301-3302	118,459.00	159,502.00	34.6%
Health and Welfare Benefits		3401-3402	190,539.00	202,800.00	6.4%
Unemployment Insurance		3501-3502	7,748.00	10,292.00	32.8%
Workers' Compensation		3601-3602	33,963.00	45,524.00	34.0%
OPEB, Allocated		3701-3702	18,218.00	0.00	-100.0%
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			689,488.00	943,852.00	36.9%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	114,000.00	310,726.00	172.6%
Noncapitalized Equipment		4400	40,110.00	55,000.00	37.1%
Food		4700	1,400,000.00	1,480,000.00	5.7%
TOTAL, BOOKS AND SUPPLIES			1,554,110.00	1,845,726.00	18.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,460.00	1,460.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,000.00	21,000.00	31.3%
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	75,909.00	75,909.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	52,481.00	53,488.00	1.9%
Communications		5900	2,800.00	3,600.00	28.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			149,650.00	156,457.00	4.5%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	30,563.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,563.00	0.00	-100.0%
<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	141,992.00	191,150.00	34.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			141,992.00	191,150.00	34.6%
TOTAL, EXPENDITURES			4,163,650.00	5,209,385.00	25.1%
<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	4,104,712.00	3,710,000.00	-9.6%
3) Other State Revenue		8300-8599	262,297.00	124,000.00	-52.7%
4) Other Local Revenue		8600-8799	244,256.00	763,200.00	212.5%
5) TOTAL, REVENUES			4,611,265.00	4,597,200.00	-0.3%
<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		3,934,749.00	4,926,326.00	25.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		141,992.00	191,150.00	34.6%
8) Plant Services	8000-8999		86,909.00	91,909.00	5.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,163,650.00	5,209,385.00	25.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			447,615.00	(612,185.00)	-236.8%
<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>			447,615.00	(612,185.00)	-236.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	167,900.78	615,515.78	266.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			167,900.78	615,515.78	266.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			167,900.78	615,515.78	266.6%
2) Ending Balance, June 30 (E + F1e)			615,515.78	3,330.78	-99.5%
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	601,348.85	3,330.85	-99.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	14,166.93	0.00	-100.0%
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	(.07)	New

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	452,950.85	3,330.85
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	6,323.00	0.00
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	142,075.00	0.00
Total, Restricted Balance		601,348.85	3,330.85

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	2,627.00	2,627.00	0.0%
5) TOTAL, REVENUES			2,627.00	2,627.00	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	8,192.00	0.00	-100.0%
6) Capital Outlay		6000-6999	169,260.00	108,750.00	-35.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			177,452.00	108,750.00	-38.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(174,825.00)	(106,123.00)	-39.3%
<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>			(174,825.00)	(106,123.00)	-39.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	788,950.13	614,125.13	-22.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			788,950.13	614,125.13	-22.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			788,950.13	614,125.13	-22.2%
2) Ending Balance, June 30 (E + F1e)			614,125.13	508,002.13	-17.3%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	614,125.13	508,002.13	-17.3%
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>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	2,627.00	2,627.00	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			2,627.00	2,627.00	0.0%
TOTAL, REVENUES			2,627.00	2,627.00	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	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,200.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,992.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,192.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	61,931.00	59,670.00	-3.7%
Buildings and Improvements of Buildings		6200	107,329.00	28,000.00	-73.9%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	21,080.00	New
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			169,260.00	108,750.00	-35.7%
<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			177,452.00	108,750.00	-38.7%
<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	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,627.00	2,627.00	0.0%
5) TOTAL, REVENUES			2,627.00	2,627.00	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		177,452.00	108,750.00	-38.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			177,452.00	108,750.00	-38.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(174,825.00)	(106,123.00)	-39.3%
<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>			(174,825.00)	(106,123.00)	-39.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	788,950.13	614,125.13	-22.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			788,950.13	614,125.13	-22.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			788,950.13	614,125.13	-22.2%
2) Ending Balance, June 30 (E + F1e)			614,125.13	508,002.13	-17.3%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	614,125.13	508,002.13	-17.3%
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	54,490.00	34,156.00	-37.3%
5) TOTAL, REVENUES			54,490.00	34,156.00	-37.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,462.00	14,054.00	-2.8%
3) Employee Benefits		3000-3999	6,914.00	6,965.00	0.7%
4) Books and Supplies		4000-4999	98,828.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	62,283.00	55,000.00	-11.7%
6) Capital Outlay		6000-6999	3,135,736.00	843,179.00	-73.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,318,223.00	919,198.00	-72.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,263,733.00)	(885,042.00)	-72.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,263,733.00)	(885,042.00)	-72.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,843,254.45	5,579,521.45	-36.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,843,254.45	5,579,521.45	-36.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,843,254.45	5,579,521.45	-36.9%
2) Ending Balance, June 30 (E + F1e)			5,579,521.45	4,694,479.45	-15.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,579,521.45	4,694,479.45	-15.9%
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	54,490.00	34,156.00	-37.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

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			54,490.00	34,156.00	-37.3%
TOTAL, REVENUES			54,490.00	34,156.00	-37.3%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,462.00	14,054.00	-2.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,462.00	14,054.00	-2.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,313.00	3,566.00	7.6%
OASDI/Medicare/Alternative		3301-3302	1,107.00	1,075.00	-2.9%
Health and Welfare Benefits		3401-3402	1,929.00	1,945.00	0.8%
Unemployment Insurance		3501-3502	72.00	70.00	-2.8%
Workers' Compensation		3601-3602	319.00	309.00	-3.1%
OPEB, Allocated		3701-3702	174.00	0.00	-100.0%
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			6,914.00	6,965.00	0.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,292.00	0.00	-100.0%
Noncapitalized Equipment		4400	93,536.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			98,828.00	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	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	62,283.00	55,000.00	-11.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,283.00	55,000.00	-11.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	623,646.00	20,000.00	-96.8%
Buildings and Improvements of Buildings		6200	2,495,624.00	621,182.00	-75.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	16,466.00	201,997.00	1,126.8%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,135,736.00	843,179.00	-73.1%
<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			3,318,223.00	919,198.00	-72.3%
<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	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



Description	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	54,490.00	34,156.00	-37.3%
5) TOTAL, REVENUES			54,490.00	34,156.00	-37.3%
<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		3,318,223.00	919,198.00	-72.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,318,223.00	919,198.00	-72.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(3,263,733.00)	(885,042.00)	-72.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(3,263,733.00)	(885,042.00)	-72.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,843,254.45	5,579,521.45	-36.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,843,254.45	5,579,521.45	-36.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,843,254.45	5,579,521.45	-36.9%
2) Ending Balance, June 30 (E + F1e)			5,579,521.45	4,694,479.45	-15.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	5,579,521.45	4,694,479.45	-15.9%
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	3,288,549.00	557,935.00	-83.0%
5) TOTAL, REVENUES			3,288,549.00	557,935.00	-83.0%
<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	11,525.00	27,799.00	141.2%
5) Services and Other Operating Expenditures		5000-5999	10,863.00	1.00	-100.0%
6) Capital Outlay		6000-6999	69,003.00	2,156.00	-96.9%
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			91,391.00	29,956.00	-67.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,197,158.00	527,979.00	-83.5%
<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>			3,197,158.00	527,979.00	-83.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,216,257.50	5,413,415.50	144.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,216,257.50	5,413,415.50	144.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,216,257.50	5,413,415.50	144.3%
2) Ending Balance, June 30 (E + F1e)			5,413,415.50	5,941,394.50	9.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,404,024.48	5,946,323.48	10.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	9,391.02	0.00	-100.0%
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	(4,928.98)	New
<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>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	15,635.00	15,635.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	3,272,914.00	542,300.00	-83.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,288,549.00	557,935.00	-83.0%
TOTAL, REVENUES			3,288,549.00	557,935.00	-83.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<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	9,961.00	16,228.00	62.9%
Noncapitalized Equipment		4400	1,564.00	11,571.00	639.8%
TOTAL, BOOKS AND SUPPLIES			11,525.00	27,799.00	141.2%
<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	10,863.00	1.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,863.00	1.00	-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	69,003.00	2,156.00	-96.9%
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			69,003.00	2,156.00	-96.9%
<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					
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			91,391.00	29,956.00	-67.2%
<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 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	3,288,549.00	557,935.00	-83.0%
5) TOTAL, REVENUES			3,288,549.00	557,935.00	-83.0%
<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		91,391.00	29,956.00	-67.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			91,391.00	29,956.00	-67.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			3,197,158.00	527,979.00	-83.5%
<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>			3,197,158.00	527,979.00	-83.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,216,257.50	5,413,415.50	144.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,216,257.50	5,413,415.50	144.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,216,257.50	5,413,415.50	144.3%
2) Ending Balance, June 30 (E + F1e)			5,413,415.50	5,941,394.50	9.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,404,024.48	5,946,323.48	10.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	9,391.02	0.00	-100.0%
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	(4,928.98)	New

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	5,404,024.48	5,946,323.48
Total, Restricted Balance		5,404,024.48	5,946,323.48



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	213.93	213.93	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213.93	213.93	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			213.93	213.93	0.0%
2) Ending Balance, June 30 (E + F1e)			213.93	213.93	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	213.93	213.93	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	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%
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/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<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			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	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	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	213.93	213.93	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			213.93	213.93	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			213.93	213.93	0.0%
2) Ending Balance, June 30 (E + F1e)			213.93	213.93	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	213.93	213.93	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	860,673.00	314,617.00	-63.4%
5) TOTAL, REVENUES			860,673.00	314,617.00	-63.4%
<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	104,387.00	70,825.00	-32.2%
6) Capital Outlay		6000-6999	924,227.00	248,562.00	-73.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,028,614.00	319,387.00	-68.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(167,941.00)	(4,770.00)	-97.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(167,941.00)	(4,770.00)	-97.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,562,729.62	12,394,788.62	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,562,729.62	12,394,788.62	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,562,729.62	12,394,788.62	-1.3%
2) Ending Balance, June 30 (E + F1e)			12,394,788.62	12,390,018.62	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	7,178,198.36	7,133,811.36	-0.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,216,590.26	5,256,207.26	0.8%
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>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	786,056.00	240,000.00	-69.5%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	74,617.00	74,617.00	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			860,673.00	314,617.00	-63.4%
TOTAL, REVENUES			860,673.00	314,617.00	-63.4%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	64,175.00	35,825.00	-44.2%
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	40,212.00	35,000.00	-13.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			104,387.00	70,825.00	-32.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	18,750.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	905,477.00	248,562.00	-72.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			924,227.00	248,562.00	-73.1%
<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			1,028,614.00	319,387.00	-68.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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	860,673.00	314,617.00	-63.4%
5) TOTAL, REVENUES			860,673.00	314,617.00	-63.4%
<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		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,028,614.00	319,387.00	-68.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,028,614.00	319,387.00	-68.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(167,941.00)	(4,770.00)	-97.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(167,941.00)	(4,770.00)	-97.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,562,729.62	12,394,788.62	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,562,729.62	12,394,788.62	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,562,729.62	12,394,788.62	-1.3%
2) Ending Balance, June 30 (E + F1e)			12,394,788.62	12,390,018.62	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	7,178,198.36	7,133,811.36	-0.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	5,216,590.26	5,256,207.26	0.8%
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
6230	California Clean Energy Jobs Act	.42	.42
9010	Other Restricted Local	7,178,197.94	7,133,810.94
Total, Restricted Balance		7,178,198.36	7,133,811.36

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	47,247.00	47,247.00	0.0%
4) Other Local Revenue		8600-8799	14,270,961.00	14,270,961.00	0.0%
5) TOTAL, REVENUES			14,318,208.00	14,318,208.00	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	12,678,660.00	12,678,660.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,678,660.00	12,678,660.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,639,548.00	1,639,548.00	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>			1,639,548.00	1,639,548.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,860,243.00	13,499,791.00	13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,860,243.00	13,499,791.00	13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,860,243.00	13,499,791.00	13.8%
2) Ending Balance, June 30 (E + F1e)			13,499,791.00	15,139,339.00	12.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	13,499,791.00	15,139,339.00	12.1%
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>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	47,247.00	47,247.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			47,247.00	47,247.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	12,198,409.00	12,198,409.00	0.0%
Unsecured Roll		8612	1,036,660.00	1,036,660.00	0.0%
Prior Years' Taxes		8613	673,336.00	673,336.00	0.0%
Supplemental Taxes		8614	261,557.00	261,557.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	39,037.00	39,037.00	0.0%
Interest		8660	43,869.00	43,869.00	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	18,093.00	18,093.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,270,961.00	14,270,961.00	0.0%
TOTAL, REVENUES			14,318,208.00	14,318,208.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	3,659,751.00	3,659,751.00	0.0%
Bond Interest and Other Service Charges		7434	9,018,909.00	9,018,909.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,678,660.00	12,678,660.00	0.0%
TOTAL, EXPENDITURES			12,678,660.00	12,678,660.00	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>					
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	47,247.00	47,247.00	0.0%
4) Other Local Revenue		8600-8799	14,270,961.00	14,270,961.00	0.0%
5) TOTAL, REVENUES			14,318,208.00	14,318,208.00	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	12,678,660.00	12,678,660.00	0.0%
10) TOTAL, EXPENDITURES			12,678,660.00	12,678,660.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			1,639,548.00	1,639,548.00	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>			1,639,548.00	1,639,548.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,860,243.00	13,499,791.00	13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,860,243.00	13,499,791.00	13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,860,243.00	13,499,791.00	13.8%
2) Ending Balance, June 30 (E + F1e)			13,499,791.00	15,139,339.00	12.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	13,499,791.00	15,139,339.00	12.1%
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	1,559,271.00	1,622,130.00	4.0%
5) TOTAL, REVENUES			1,559,271.00	1,622,130.00	4.0%
<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	1,590,323.00	1,622,131.00	2.0%
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			1,590,323.00	1,622,131.00	2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(31,052.00)	(1.00)	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(31,052.00)	(1.00)	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	181,051.08	149,999.08	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			181,051.08	149,999.08	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			181,051.08	149,999.08	-17.2%
2) Ending Net Position, June 30 (E + F1e)			149,999.08	149,998.08	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	149,999.08	149,998.08	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) 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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,559,271.00	1,622,130.00	4.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,559,271.00	1,622,130.00	4.0%
TOTAL, REVENUES			1,559,271.00	1,622,130.00	4.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,590,323.00	1,622,131.00	2.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,590,323.00	1,622,131.00	2.0%
<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%
TOTAL, EXPENSES			1,590,323.00	1,622,131.00	2.0%
<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>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			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	1,559,271.00	1,622,130.00	4.0%
5) TOTAL, REVENUES			1,559,271.00	1,622,130.00	4.0%
<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		1,590,323.00	1,622,131.00	2.0%
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			1,590,323.00	1,622,131.00	2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(31,052.00)	(1.00)	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(31,052.00)	(1.00)	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	181,051.08	149,999.08	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			181,051.08	149,999.08	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			181,051.08	149,999.08	-17.2%
2) Ending Net Position, June 30 (E + F1e)			149,999.08	149,998.08	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	149,999.08	149,998.08	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Net Position		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	225,000.00	225,000.00	0.0%
5) TOTAL, REVENUES			225,000.00	225,000.00	0.0%
<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	1,438,123.00	1,630,330.00	13.4%
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			1,438,123.00	1,630,330.00	13.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,213,123.00)	(1,405,330.00)	15.8%
<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>			(1,213,123.00)	(1,405,330.00)	15.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,835,353.80	3,622,230.80	-25.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,835,353.80	3,622,230.80	-25.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,835,353.80	3,622,230.80	-25.1%
2) Ending Net Position, June 30 (E + F1e)			3,622,230.80	2,216,900.80	-38.8%
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	3,622,230.80	2,216,900.80	-38.8%
<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		9400	0.00		
10) TOTAL, ASSETS			0.00		



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<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 LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	75,000.00	75,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	150,000.00	150,000.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			225,000.00	225,000.00	0.0%
TOTAL, REVENUES			225,000.00	225,000.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,438,123.00	1,630,330.00	13.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,438,123.00	1,630,330.00	13.4%
TOTAL, EXPENSES			1,438,123.00	1,630,330.00	13.4%
<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%
(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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + 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	225,000.00	225,000.00	0.0%
5) TOTAL, REVENUES			225,000.00	225,000.00	0.0%
<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		1,438,123.00	1,630,330.00	13.4%
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			1,438,123.00	1,630,330.00	13.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,213,123.00)	(1,405,330.00)	15.8%
<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>			(1,213,123.00)	(1,405,330.00)	15.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,835,353.80	3,622,230.80	-25.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,835,353.80	3,622,230.80	-25.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,835,353.80	3,622,230.80	-25.1%
2) Ending Net Position, June 30 (E + F1e)			3,622,230.80	2,216,900.80	-38.8%
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	3,622,230.80	2,216,900.80	-38.8%

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)	13,266.24	13,266.24	14,717.83	13,615.82	13,615.82	13,615.82
<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)	0.00	0.00	0.00	0.00	0.00	0.00
<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)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	13,266.24	13,266.24	14,717.83	13,615.82	13,615.82	13,615.82
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	13,266.24	13,266.24	14,717.83	13,615.82	13,615.82	13,615.82
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
<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	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
<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>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0.00
<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	0.00	0.00	0.00	0.00	0.00
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
<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	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
<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>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00



Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<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	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	
<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>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			28,577,025.00	26,401,810.50	13,672,955.00	16,571,449.56	10,303,692.58	3,765,780.60	24,592,670.00	27,058,828.02
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,593,660.50	3,593,660.50	11,919,900.40	6,468,588.90	6,468,588.90	11,919,900.40	6,468,588.90	6,468,588.90
Property Taxes	8020-8079		390,955.00	216,902.00	42,652.00	0.00	44,659.00	17,097,333.00	8,982,128.00	3,359,104.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		5,643.00	0.00	2,709,161.00	33,927.00	19,812.00	(115,805.00)	1,226,175.00	76,822.00
Other State Revenue	8300-8599		1,547,056.00	1,323,009.00	3,981,464.16	1,054,779.12	1,679,794.12	2,416,877.00	1,054,779.12	1,054,779.12
Other Local Revenue	8600-8799		9,015.00	293,685.00	92,246.00	225,107.00	124,607.00	319,773.00	112,142.00	432,938.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			5,546,329.50	5,427,256.50	18,745,423.56	7,782,402.02	8,337,461.02	31,638,078.40	17,843,813.02	11,392,232.02
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		87,404.00	7,162,172.00	7,645,545.00	7,521,688.00	7,453,868.00	7,579,250.00	7,584,507.00	7,557,406.00
Classified Salaries	2000-2999		22,882.00	1,297,562.00	2,658,222.00	2,838,452.00	2,806,741.00	2,952,235.00	2,993,232.00	3,520,930.00
Employee Benefits	3000-3999		442,543.00	2,081,864.00	3,494,554.00	3,585,419.00	4,080,376.00	4,325,689.00	4,408,474.00	4,522,359.00
Books and Supplies	4000-4999		61,820.00	194,672.00	212,645.00	88,173.00	85,696.00	347,994.00	343,349.00	92,475.00
Services	5000-5999		1,067,165.00	2,564,257.00	1,209,997.00	1,656,921.00	1,091,950.00	1,848,469.00	1,874,612.00	2,616,719.00
Capital Outlay	6000-6599		156,402.00	2,315.00	55,641.00	0.00	0.00	112,335.00	0.00	0.00
Other Outgo	7000-7499		91,618.00	79,668.00	225,445.00	41,835.00	79,928.00	524,863.00	275,491.00	118,346.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,929,834.00	13,382,510.00	15,502,049.00	15,732,488.00	15,598,559.00	17,690,835.00	17,479,665.00	18,428,235.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	133,242.00	272,480.00	(380,630.00)	1,447,876.00	594,470.00	4,371,458.00	812,480.00	37,531.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	133,242.00	272,480.00	(380,630.00)	1,447,876.00	594,470.00	4,371,458.00	812,480.00	37,531.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	5,927,960.00	1,594,279.00	294,848.00	(174,254.00)	(87,570.00)	(33,205.00)	(131,574.00)	66,386.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	(3,008.00)	3,451,803.00	(330,598.00)	(60,199.00)	(41,146.00)	(2,474,983.00)	(1,157,956.00)	579,858.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	5,924,952.00	5,046,082.00	(35,750.00)	(234,453.00)	(128,716.00)	(2,508,188.00)	(1,289,530.00)	646,244.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(5,791,710.00)	(4,773,602.00)	(344,880.00)	1,682,329.00	723,186.00	6,879,646.00	2,102,010.00	(608,713.00)
E. NET INCREASE/DECREASE (B - C + D)			(2,175,214.50)	(12,728,855.50)	2,898,494.56	(6,267,756.98)	(6,537,911.98)	20,826,889.40	2,466,158.02	(7,644,715.98)
F. ENDING CASH (A + E)			26,401,810.50	13,672,955.00	16,571,449.56	10,303,692.58	3,765,780.60	24,592,670.00	27,058,828.02	19,414,112.04
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			19,414,112.04	18,562,072.56	22,131,111.46	17,702,992.48				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		11,919,900.40	6,468,588.90	6,468,588.90	11,919,900.40	0.00	0.00	93,678,456.00	93,678,456.00
Property Taxes	8020-8079		288,326.00	11,075,632.00	4,682,905.00	6,192,177.00	7,622,843.00	0.00	59,995,616.00	59,995,616.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		703,631.00	130,350.00	4,608.00	153,607.00	816,032.00	15.00	5,763,978.00	5,763,978.00
Other State Revenue	8300-8599		1,849,980.12	1,867,245.00	1,054,779.12	1,849,980.12	1,301,615.00	0.00	22,036,137.00	22,036,137.00
Other Local Revenue	8600-8799		56,984.00	20,225.00	57,371.00	58,688.00	0.00	0.00	1,802,781.00	1,802,781.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			14,818,821.52	19,562,040.90	12,268,252.02	20,174,352.52	9,740,490.00	15.00	183,276,968.00	183,276,968.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		7,592,363.00	7,521,687.00	7,867,991.00	8,548,818.00	1,136,642.00	0.00	85,259,341.00	85,259,341.00
Classified Salaries	2000-2999		3,017,669.00	3,002,542.00	2,991,521.00	4,400,144.00	756,254.00	0.00	33,258,386.00	33,258,386.00
Employee Benefits	3000-3999		4,418,730.00	4,406,493.00	4,494,016.00	4,513,658.00	114,841.00	0.00	44,889,016.00	44,889,016.00
Books and Supplies	4000-4999		237,174.00	196,394.00	177,858.00	1,832,766.00	1,247,987.00	0.00	5,119,003.00	5,119,003.00
Services	5000-5999		1,358,703.00	1,681,640.00	1,275,604.00	4,676,073.00	1,415,080.00	0.00	24,337,190.00	24,337,190.00
Capital Outlay	6000-6599		0.00	0.00	101,762.00	0.00	0.00	0.00	428,455.00	428,455.00
Other Outgo	7000-7499		103,774.00	266,263.00	74,424.00	93,501.00	0.00	0.00	1,975,156.00	1,975,156.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			16,728,413.00	17,075,019.00	16,983,176.00	24,064,960.00	4,670,804.00	0.00	195,266,547.00	195,266,547.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	1,237,234.00	820,017.00	226,760.00	(6,353,640.00)	0.00	0.00	3,219,278.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	1,237,234.00	820,017.00	226,760.00	(6,353,640.00)	0.00	0.00	3,219,278.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	971,830.00	(161,377.00)	55,998.00	(2,601,868.00)	0.00	0.00	5,721,453.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	(792,148.00)	(100,623.00)	(116,043.00)	11,486.00	0.00	0.00	(1,033,557.00)	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	179,682.00	(262,000.00)	(60,045.00)	(2,590,382.00)	0.00	0.00	4,687,896.00	
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	1,057,552.00	1,082,017.00	286,805.00	(3,763,258.00)	0.00	0.00	(1,468,618.00)	
E. NET INCREASE/DECREASE (B - C + D)			(852,039.48)	3,569,038.90	(4,428,118.98)	(7,653,865.48)	5,069,686.00	15.00	(13,458,197.00)	(11,989,579.00)
F. ENDING CASH (A + E)			18,562,072.56	22,131,111.46	17,702,992.48	10,049,127.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									15,118,828.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			10,049,127.00	17,398,633.20	11,900,307.99	13,259,825.19	10,158,240.04	4,638,798.54	26,678,853.74	21,661,367.93
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,772,231.40	3,772,231.40	12,241,328.02	6,790,016.52	6,790,016.52	12,241,328.02	6,790,016.52	6,790,016.52
Property Taxes	8020-8079		724,472.00	989,913.00	(73,587.00)	0.00	784,770.00	18,543,467.00	1,034,897.00	4,560,123.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		8,456.00	0.00	1,013,258.00	912,640.00	100,230.00	819,894.00	1,345,610.00	67,282.00
Other State Revenue	8300-8599		2,345.00	627,801.00	2,981,235.00	2,816,155.00	1,354,861.00	2,021,768.00	1,606,758.99	1,106,758.99
Other Local Revenue	8600-8799		15,402.00	132,658.00	91,320.00	230,145.00	124,967.00	320,721.00	100,142.00	332,012.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			4,522,906.40	5,522,603.40	16,253,554.02	10,748,956.52	9,154,844.52	33,947,178.02	10,877,424.51	12,856,192.51
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		82,952.68	6,797,110.87	7,255,850.82	7,138,307.55	7,073,940.74	7,192,932.36	7,197,924.73	7,172,202.28
Classified Salaries	2000-2999		21,914.40	1,242,705.46	2,545,841.14	2,718,452.04	2,688,080.85	2,827,422.00	2,866,686.36	3,372,074.35
Employee Benefits	3000-3999		431,898.54	2,031,788.52	3,410,502.79	3,499,181.61	3,982,231.91	4,221,645.44	4,302,438.59	4,413,582.83
Books and Supplies	4000-4999		69,315.97	218,277.41	238,429.52	98,864.86	96,087.27	390,190.82	384,982.69	103,688.26
Services	5000-5999		1,069,602.61	2,570,116.35	1,212,761.55	1,660,708.61	1,094,444.25	1,852,692.20	1,878,894.95	2,622,699.92
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		63,629.00	183,252.00	137,720.00	114,784.00	288,642.00	122,338.00	101,620.00	183,170.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,739,313.20	13,043,250.61	14,801,105.82	15,230,298.67	15,223,427.02	16,607,220.82	16,732,547.32	17,867,417.64
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	144,346.00	295,186.00	(412,349.00)	1,568,532.00	644,009.00	4,736,071.00	880,187.00	82,325.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	144,346.00	295,186.00	(412,349.00)	1,568,532.00	644,009.00	4,736,071.00	880,187.00	82,325.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	(4,421,567.00)	(1,727,136.00)	(319,418.00)	188,775.00	94,868.00	35,973.00	42,550.00	(71,918.00)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	(4,421,567.00)	(1,727,136.00)	(319,418.00)	188,775.00	94,868.00	35,973.00	42,550.00	(71,918.00)
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	4,565,913.00	2,022,322.00	(92,931.00)	1,379,757.00	549,141.00	4,700,098.00	837,637.00	154,243.00
E. NET INCREASE/DECREASE (B - C + D)			7,349,506.20	(5,498,325.21)	1,359,517.20	(3,101,585.15)	(5,519,441.50)	22,040,055.20	(5,017,485.81)	(4,856,982.13)
F. ENDING CASH (A + E)			17,398,633.20	11,900,307.99	13,259,825.19	10,158,240.04	4,638,798.54	26,678,853.74	21,661,367.93	16,804,385.80
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			16,804,385.80	18,267,551.12	23,505,007.22	22,226,820.27				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		12,241,328.02	6,790,016.52	6,790,016.52	12,241,328.02	0.00	0.00	97,249,874.00	97,249,874.00
Property Taxes	8020-8079		345,687.00	13,456,188.00	6,666,249.00	6,264,217.00	6,699,220.00	0.00	59,995,616.00	59,995,616.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		713,581.00	103,402.00	26,041.00	143,568.00	510,016.00	0.00	5,763,978.00	5,763,978.00
Other State Revenue	8300-8599		1,941,731.74	1,256,758.99	1,206,758.99	1,941,731.74	844,044.83	.81	19,708,710.08	19,708,710.08
Other Local Revenue	8600-8799		50,315.00	33,250.00	54,897.00	211,035.00	105,917.00	0.00	1,802,781.00	1,802,781.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			15,292,642.76	21,639,615.51	14,743,962.51	20,801,879.76	8,159,197.83	.81	184,520,959.08	184,520,959.08
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		7,205,376.88	7,138,307.55	7,466,954.53	8,113,082.41	1,078,708.44	0.00	80,913,651.84	80,913,651.85
Classified Salaries	2000-2999		2,890,091.44	2,875,601.82	2,865,049.15	4,214,119.05	724,280.31	0.00	31,852,318.37	31,852,318.37
Employee Benefits	3000-3999		4,312,449.02	4,300,506.60	4,385,921.62	4,405,092.58	112,077.38	0.00	43,809,317.43	43,809,317.42
Books and Supplies	4000-4999		265,933.18	220,208.49	199,424.48	2,055,002.55	1,367,760.48	.02	5,708,166.00	5,708,166.00
Services	5000-5999		1,361,808.92	1,685,481.95	1,278,519.68	4,686,758.22	1,418,314.86	2.43	24,392,806.50	24,392,806.50
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		186,969.00	194,579.00	132,601.00	40,044.00	0.00	0.00	1,749,348.00	1,749,348.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			16,222,628.44	16,414,685.41	16,328,470.46	23,514,098.81	4,701,141.47	2.45	188,425,608.14	188,425,608.14
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	1,340,336.00	88,352.00	245,657.00	(6,886,110.00)	0.00	0.00	2,726,542.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	



Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	1,340,336.00	88,352.00	245,657.00	(6,886,110.00)	0.00	0.00	2,726,542.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	(1,052,815.00)	75,826.00	(60,664.00)	(2,818,691.00)	0.00	0.00	(10,034,217.00)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	(1,052,815.00)	75,826.00	(60,664.00)	(2,818,691.00)	0.00	0.00	(10,034,217.00)	
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	2,393,151.00	12,526.00	306,321.00	(4,067,419.00)	0.00	0.00	12,760,759.00	
E. NET INCREASE/DECREASE (B - C + D)			1,463,165.32	5,237,456.10	(1,278,186.95)	(6,779,638.05)	3,458,056.36	(1.64)	8,856,109.94	(3,904,649.06)
F. ENDING CASH (A + E)			18,267,551.12	23,505,007.22	22,226,820.27	15,447,182.22				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									18,905,236.94	

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:	\$ 0.00
Less: Amount of total liabilities reserved in budget:	\$ 0.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

West San Gabriel

Valley JPA

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

Signed

Date of  
Meeting: Jun  
21,  
2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:

Debbie Kukta

Title:

Assistant Superintendent of  
Administrative Services

Telephone:

818-729-4473

E-mail:

debbiekukta@burbankusd.org

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	76,160,181.00	301	0.00	303	76,160,181.00	305	85,998.00		307	76,074,183.00	309
2000 - Classified Salaries	28,461,864.00	311	151,827.00	313	28,310,037.00	315	25,484.00		317	28,284,553.00	319
3000 - Employee Benefits	38,574,615.00	321	820,206.00	323	37,754,409.00	325	19,850.00		327	37,734,559.00	329
4000 - Books, Supplies Equip Replace. (6500)	25,420,753.00	331	247,531.00	333	25,173,222.00	335	3,574,729.00		337	21,598,493.00	339
5000 - Services. . . & 7300 - Indirect Costs	29,242,463.00	341	30,000.00	343	29,212,463.00	345	9,682,411.00		347	19,530,052.00	349
TOTAL					196,610,312.00	365	TOTAL			183,221,840.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	61,435,677.00 375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	7,743,957.00 380
3. STRS. . . . .	3101 & 3102	10,022,614.00 382
4. PERS. . . . .	3201 & 3202	2,189,643.00 383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	1,676,238.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	8,351,174.00 385
7. Unemployment Insurance. . . . .	3501 & 3502	367,007.00 390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	1,528,830.00 392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		93,315,140.00 395
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2. ....	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). ....	52,311.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....		396
14. TOTAL SALARIES AND BENEFITS. ....	93,262,829.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. ....	.51	
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) ....	.51	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) ....	.04	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). ....	183,221,840.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) ....	7,512,095.44	

**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	85,259,341.00	301	0.00	303	85,259,341.00	305	77,503.00		307	85,181,838.00	309
2000 - Classified Salaries	33,258,386.00	311	99,155.00	313	33,159,231.00	315	10,722.00		317	33,148,509.00	319
3000 - Employee Benefits	44,889,016.00	321	14,319.00	323	44,874,697.00	325	19,055.00		327	44,855,642.00	329
4000 - Books, Supplies Equip Replace. (6500)	5,130,338.00	331	38,000.00	333	5,092,338.00	335	780,862.00		337	4,311,476.00	339
5000 - Services. . . & 7300 - Indirect Costs	23,785,329.00	341	48,825.00	343	23,736,504.00	345	9,628,343.00		347	14,108,161.00	349
TOTAL					192,122,111.00	365	TOTAL			181,605,626.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		105,183,148.00
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2. ....	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). ....	62,032.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....		396
14. TOTAL SALARIES AND BENEFITS. ....	105,121,116.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. ....	.58	
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) ....	.58	
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). ....	181,605,626.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) ....	0.00	

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


Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	201,367,224.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	25,977,965.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	116,004.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	864,969.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,378,868.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	336,676.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	30,000.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	781,018.00
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)				4,507,535.00
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)				170,881,724.00
<b>Section II - Expenditures Per ADA</b>				<b>2021-22 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				13,266.24
B. Expenditures per ADA (Line I.E divided by Line II.A)				12,880.95

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.)	156,188,375.15	10,604.37
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)	156,188,375.15	10,604.37
B. Required effort (Line A.2 times 90%)	140,569,537.64	9,543.93
C. Current year expenditures (Line I.E and Line II.B)	170,881,724.00	12,880.95
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
N/A	0.00	0.00
N/A	0.00	0.00
N/A	0.00	0.00
N/A	0.00	0.00
Total adjustments to base expenditures	0.00	0.00



**Part I - General Administrative Share of Plant Services Costs**

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

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

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

(Functions 7200-7700, goals 0000 and 9000)

7,976,465.00

2. Contracted general administrative positions not paid through payroll

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

0.00

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

N/A

**B. Salaries and Benefits - All Other Activities**

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

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

134,410,367.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

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

5.93%

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

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

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

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

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

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

0.00

Retain supporting documentation.

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

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

0.00

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	10,090,757.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,156,242.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	77,228.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,028,889.33
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	13,353,116.33
9. Carry-Forward Adjustment (Part IV, Line F)	(107,714.53)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,245,401.81

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	123,177,709.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	20,458,507.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	18,178,349.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,326,679.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	116,004.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	642,440.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,033,847.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	149,573.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	16,321,689.67
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,916,513.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,080,539.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,591,095.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	191,992,944.67

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

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

(Line A8 divided by Line B19)

6.96%

**D. Preliminary Proposed Indirect Cost Rate**

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

(Line A10 divided by Line B19)

6.90%

**Part IV - Carry-forward Adjustment**

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

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

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

13,353,116.33

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

1. Carry-forward adjustment from the second prior year

(1,365,275.35)

2. Carry-forward adjustment amount deferred from prior year(s), if any

0.00

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

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.30%) times Part III, Line B19); zero if negative

0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.30%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.54%) times Part III, Line B19); zero if positive

(107,714.53)

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

(107,714.53)

**E. Optional allocation of negative carry-forward adjustment over more than one year**

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

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:

6.90%

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-53857.26) is applied to the current year calculation and the remainder (\$-53857.27) is deferred to one or more future years:

6.93%

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-35904.84) is applied to the current year calculation and the remainder (\$-71809.69) is deferred to one or more future years:

6.94%

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

1

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

**Option 2 or Option 3 is selected)**

(107,714.53)

Approved  
indirect  
cost rate: 6.30%

Highest  
rate used  
in any  
program: 6.54%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,748,267.00	110,204.00	6.30%
01	3010	1,670,517.00	105,242.00	6.30%
01	3182	295,276.00	18,602.00	6.30%
01	3210	520,699.00	32,804.00	6.30%
01	3212	2,526,223.00	159,152.00	6.30%
01	3213	8,854,330.00	578,994.00	6.54%
01	3215	759,349.00	26,668.00	3.51%
01	3550	74,541.00	3,727.00	5.00%
01	4035	423,417.00	26,675.00	6.30%
01	4127	122,319.00	7,706.00	6.30%
01	4201	25,655.00	1,616.00	6.30%
01	4203	257,642.00	16,231.00	6.30%
01	5634	38,865.00	2,449.00	6.30%
01	5810	2,424,215.00	58,000.00	2.39%
01	6010	659,042.00	32,953.00	5.00%
01	6266	739,765.00	46,605.00	6.30%
01	6387	910,319.00	57,350.00	6.30%
01	6388	1,330,148.00	63,610.00	4.78%
01	7422	276,105.00	17,395.00	6.30%
01	8150	5,867,748.00	274,089.00	4.67%
01	9010	6,841,591.00	5,398.00	0.08%
11	6371	12,143.00	765.00	6.30%
11	6391	2,249,743.00	112,737.00	5.01%
12	5025	131,321.00	8,274.00	6.30%
12	5058	40,450.00	2,548.00	6.30%
12	5059	20,487.00	1,291.00	6.30%
12	6105	694,503.00	44,306.00	6.38%
12	9010	2,193,778.00	140,744.00	6.42%
13	5310	2,591,095.00	141,992.00	5.48%

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	5.00	3,014,558.18	3,014,563.18
2. State Lottery Revenue	8560	2,279,004.00		710,775.00	2,989,779.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,279,004.00	5.00	3,725,333.18	6,004,342.18
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		3,538,284.00	3,538,284.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			187,049.00	187,049.00
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 )		0.00	0.00	3,725,333.00	3,725,333.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	2,279,004.00	5.00	.18	2,279,009.18
<b>D. COMMENTS:</b>					
Explanation needed for amounts in shaded cells for Resource 6300.					

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	153,674,072.00	2.32%	157,245,490.00	0.76%	158,436,686.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,215,182.00	-1.70%	3,160,488.00	-0.70%	3,138,490.00
4. Other Local Revenues	8600-8799	255,400.00	0.00%	255,400.00	0.00%	255,400.00
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	(28,619,321.00)	2.08%	(29,214,542.01)	2.71%	(30,007,437.43)
6. Total (Sum lines A1 thru A5c)		128,525,333.00	2.27%	131,446,835.99	0.29%	131,823,138.57
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				67,076,828.00		67,074,637.71
b. Step & Column Adjustment				670,651.00		677,453.84
c. Cost-of-Living Adjustment				67,224.71		68,589.50
d. Other Adjustments				(740,066.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	67,076,828.00	0.00%	67,074,637.71	1.11%	67,820,681.05
2. Classified Salaries						
a. Base Salaries				20,634,854.00		19,792,216.28
b. Step & Column Adjustment				212,819.03		211,776.71
c. Cost-of-Living Adjustment				15,489.25		15,822.49
d. Other Adjustments				(1,070,946.00)		446,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,634,854.00	-4.08%	19,792,216.28	3.40%	20,465,815.48
3. Employee Benefits	3000-3999	32,505,617.00	1.19%	32,893,976.89	4.55%	34,389,806.81
4. Books and Supplies	4000-4999	1,724,551.00	3.14%	1,778,701.90	1.97%	1,813,742.33
5. Services and Other Operating Expenditures	5000-5999	10,913,148.00	6.02%	11,570,545.98	4.69%	12,113,143.47
6. Capital Outlay	6000-6999	1,334.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,609,086.00	4.41%	1,680,086.00	4.23%	1,751,086.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,408,486.00)	0.00%	(1,408,486.00)	0.00%	(1,408,486.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	28,014.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		133,056,932.00	0.24%	133,381,678.76	2.69%	136,973,803.14

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,531,599.00)		(1,934,842.77)		(5,150,664.57)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		30,061,818.55		25,530,219.55		23,595,376.78
2. Ending Fund Balance (Sum lines C and D1)		25,530,219.55		23,595,376.78		18,444,712.21
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	100,060.00		100,060.00		100,060.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	7,900,000.00		7,900,000.00		5,900,000.00
d. Assigned	9780	5,814,168.00		4,289,781.00		936,637.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,715,991.55		11,305,535.78		11,508,015.21
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		25,530,219.55		23,595,376.78		18,444,712.21
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,715,991.55		11,305,535.78		11,508,015.21
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		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		11,715,991.55		11,305,535.78		11,508,015.21
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)
See Attached						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	5,763,978.00	0.00%	5,763,978.00	0.00%	5,763,978.00
3. Other State Revenues	8300-8599	18,820,955.00	-12.08%	16,548,222.08	2.70%	16,995,024.04
4. Other Local Revenues	8600-8799	1,547,381.00	0.00%	1,547,381.00	0.00%	1,547,381.00
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	28,619,321.00	2.08%	29,214,542.01	2.71%	30,007,437.43
6. Total (Sum lines A1 thru A5c)		54,751,635.00	-3.06%	53,074,123.09	2.34%	54,313,820.47
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,182,513.00		13,839,014.14
b. Step & Column Adjustment				183,657.53		139,774.04
c. Cost-of-Living Adjustment				4,834.46		3,504.77
d. Other Adjustments				(4,531,990.85)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,182,513.00	-23.89%	13,839,014.14	1.04%	13,982,292.95
2. Classified Salaries						
a. Base Salaries				12,623,532.00		12,060,102.09
b. Step & Column Adjustment				135,052.50		129,063.74
c. Cost-of-Living Adjustment				1,367.07		1,396.48
d. Other Adjustments				(699,849.48)		81,810.05
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,623,532.00	-4.46%	12,060,102.09	1.76%	12,272,372.36
3. Employee Benefits	3000-3999	12,383,399.00	-11.86%	10,915,340.53	0.99%	11,022,882.85
4. Books and Supplies	4000-4999	3,394,452.00	15.76%	3,929,464.10	-20.31%	3,131,214.59
5. Services and Other Operating Expenditures	5000-5999	13,424,042.00	-4.48%	12,822,260.52	0.92%	12,939,942.20
6. Capital Outlay	6000-6999	427,121.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	917,931.00	0.00%	917,931.00	0.00%	917,931.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	856,625.00	-34.65%	559,817.00	0.00%	559,817.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		62,209,615.00	-11.52%	55,043,929.38	-0.40%	54,826,452.95

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(7,457,980.00)		(1,969,806.29)		(512,632.48)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,699,085.54		3,241,105.54		1,271,299.25
2. Ending Fund Balance (Sum lines C and D1)		3,241,105.54		1,271,299.25		758,666.77
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,241,107.54		1,271,299.25		758,666.77
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	(2.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,241,105.54		1,271,299.25		758,666.77
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
See Attached						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	153,674,072.00	2.32%	157,245,490.00	0.76%	158,436,686.00
2. Federal Revenues	8100-8299	5,763,978.00	0.00%	5,763,978.00	0.00%	5,763,978.00
3. Other State Revenues	8300-8599	22,036,137.00	-10.56%	19,708,710.08	2.16%	20,133,514.04
4. Other Local Revenues	8600-8799	1,802,781.00	0.00%	1,802,781.00	0.00%	1,802,781.00
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)		183,276,968.00	0.68%	184,520,959.08	0.88%	186,136,959.04
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				85,259,341.00		80,913,651.85
b. Step & Column Adjustment				854,308.53		817,227.88
c. Cost-of-Living Adjustment				72,059.17		72,094.27
d. Other Adjustments				(5,272,056.85)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	85,259,341.00	-5.10%	80,913,651.85	1.10%	81,802,974.00
2. Classified Salaries						
a. Base Salaries				33,258,386.00		31,852,318.37
b. Step & Column Adjustment				347,871.53		340,840.45
c. Cost-of-Living Adjustment				16,856.32		17,218.97
d. Other Adjustments				(1,770,795.48)		527,810.05
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	33,258,386.00	-4.23%	31,852,318.37	2.78%	32,738,187.84
3. Employee Benefits	3000-3999	44,889,016.00	-2.41%	43,809,317.42	3.66%	45,412,689.66
4. Books and Supplies	4000-4999	5,119,003.00	11.51%	5,708,166.00	-13.37%	4,944,956.92
5. Services and Other Operating Expenditures	5000-5999	24,337,190.00	0.23%	24,392,806.50	2.71%	25,053,085.67
6. Capital Outlay	6000-6999	428,455.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,527,017.00	2.81%	2,598,017.00	2.73%	2,669,017.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(551,861.00)	53.78%	(848,669.00)	0.00%	(848,669.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	28,014.00
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)		195,266,547.00	-3.50%	188,425,608.14	1.79%	191,800,256.09
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(11,989,579.00)		(3,904,649.06)		(5,663,297.05)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		40,760,904.09		28,771,325.09		24,866,676.03
2. Ending Fund Balance (Sum lines C and D1)		28,771,325.09		24,866,676.03		19,203,378.98
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	100,060.00		100,060.00		100,060.00
b. Restricted	9740	3,241,107.54		1,271,299.25		758,666.77
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	7,900,000.00		7,900,000.00		5,900,000.00
d. Assigned	9780	5,814,168.00		4,289,781.00		936,637.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,715,991.55		11,305,535.78		11,508,015.21
2. Unassigned/Unappropriated	9790	(2.00)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		28,771,325.09		24,866,676.03		19,203,378.98
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,715,991.55		11,305,535.78		11,508,015.21
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	(2.00)		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)		11,715,989.55		11,305,535.78		11,508,015.21
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.00%		6.00%		6.00%
<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>						
2. Special education pass-through funds		0.00				
(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)						
2. District ADA		13,615.82		13,396.28		13,151.11
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)						
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		195,266,547.00		188,425,608.14		191,800,256.09
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)		195,266,547.00		188,425,608.14		191,800,256.09
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)		5,857,996.41		5,652,768.24		5,754,007.68
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)		5,857,996.41		5,652,768.24		5,754,007.68
h. Available Reserves (Line E3)						
Meet Reserve Standard (Line F3g)		YES		YES		YES

Current LEA:	19-64337-0000000 Burbank Unified	
Selected SELPA:	DJ	(Enter a SELPA ID from the list below then save and close)
POTENTIAL Selpas for this LEA		
ID	SELPA-TITLE	DATE APPROVED
DJ	Foothill	(from Form SEA)



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	94,604.00	0.00	0.00	(477,006.00)				
Other Sources/Uses Detail					0.00	336,676.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	4,575.00	0.00	137,851.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(175,088.00)	197,163.00	0.00				
Other Sources/Uses Detail					336,676.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	75,909.00	0.00	141,992.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	175,088.00	(175,088.00)	477,006.00	(477,006.00)	336,676.00	336,676.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	97,707.00	0.00	0.00	(551,861.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	4,750.00	0.00	173,995.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(178,366.00)	186,716.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	75,909.00	0.00	191,150.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								

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

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



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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	178,366.00	(178,366.00)	551,861.00	(551,861.00)	0.00	0.00		

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

13,615.82

District's ADA Standard Percentage Level:

1.0%

### 1A. Calculating the District's ADA Variances

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

Fiscal Year		Original Budget	Estimated/Unaudited	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
		Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)		
Third Prior Year (2019-20)	District Regular	14,689	14,709		
	Charter School	0			
	<b>Total ADA</b>	<b>14,689</b>	<b>14,709</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular	14,700	14,729		
	Charter School	0			
	<b>Total ADA</b>	<b>14,700</b>	<b>14,729</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2021-22)	District Regular	14,709	14,718		
	Charter School	0	0		
	<b>Total ADA</b>	<b>14,709</b>	<b>14,718</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2022-23)	District Regular	13,616			
	Charter School	0			
	<b>Total ADA</b>	<b>13,616</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)

N/A

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)

N/A

**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):

13,615.8

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

**1.0%**

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

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2019-20)	District Regular	15,229	15,182	
	Charter School	0		
	<b>Total Enrollment</b>	<b>15,229</b>	<b>15,182</b>	<b>0.3%</b> <b>Met</b>
Second Prior Year (2020-21)	District Regular	15,157	15,157	
	Charter School	0		
	<b>Total Enrollment</b>	<b>15,157</b>	<b>15,157</b>	<b>0.0%</b> <b>Met</b>
First Prior Year (2021-22)	District Regular	14,593	14,331	
	Charter School	0	0	
	<b>Total Enrollment</b>	<b>14,593</b>	<b>14,331</b>	<b>1.8%</b> <b>Not Met</b>

Budget Year (2022-23)	
District Regular	14,593
Charter School	0
<b>Total Enrollment</b>	<b>14,593</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)

Due to COVID, fewer students returned to the District than projected.

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

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

N/A

### 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 Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2019-20)			
District Regular	14,709	15,182	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>14,709</b>	<b>15,182</b>	<b>96.9%</b>
Second Prior Year (2020-21)			
District Regular	14,720	15,157	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>14,720</b>	<b>15,157</b>	<b>97.1%</b>
First Prior Year (2021-22)			
District Regular	13,266	14,331	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>13,266</b>	<b>14,331</b>	<b>92.6%</b>
Historical Average Ratio:			95.5%

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

96.0%

### 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	13,616	14,593	93.3%	Met
	Charter School	0	0		
	<b>Total ADA/Enrollment</b>	<b>13,616</b>	<b>14,593</b>		
1st Subsequent Year (2023-24)	District Regular	13,436	14,447	93.0%	Met
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>13,436</b>	<b>14,447</b>		
2nd Subsequent Year (2024-25)	District Regular	13,301	14,303	93.0%	Met
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>13,301</b>	<b>14,303</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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

**Explanation:**

(required if NOT met)

N/A

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)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	14,717.83	13,615.82	13,881.41	13,480.10
b. Prior Year ADA (Funded)		14,717.83	13,615.82	13,881.41
c. Difference (Step 1a minus Step 1b)		(1,102.01)	265.59	(401.31)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(7.49%)	1.95%	(2.89%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		72,718,450.00	77,423,344.00	81,622,788.00
b1. COLA percentage		6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)		4,770,330.32	4,165,375.91	3,281,236.08
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		6.6%	5.4%	4.0%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		-0.9%	7.3%	1.1%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.93% to 0.07%	6.33% to 8.33%	0.13% to 2.13%

#### 4A2. Alternate LCFF Revenue Standard - Basic Aid

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

##### Basic Aid District Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	59,995,616.00	59,995,616.00	59,995,616.00	59,995,616.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

#### 4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

#### Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	145,016,636.00	153,674,072.00	157,245,490.00	158,436,686.00
District's Projected Change in LCFF Revenue:		5.97%	2.32%	.76%
LCFF Revenue Standard		-1.93% to 0.07%	6.33% to 8.33%	0.13% to 2.13%
Status:		Not Met	Not Met	Met

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

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

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

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

There is additional dollars due the new Estimated Additional LCFF Investment. In addition, our hold harmless P2 is included in the ADA average.



## 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
Third Prior Year (2019-20)	105,362,668.13	115,830,297.18		91.0%
Second Prior Year (2020-21)	96,605,602.19	103,657,488.14		93.2%
First Prior Year (2021-22)	98,108,562.00	113,464,081.00		86.5%
	Historical Average Ratio:			90.2%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
	3.0%	3.0%	3.0%

District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
	87.2% to 93.2%	87.2% to 93.2%	87.2% to 93.2%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)			Status
	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	
Budget Year (2022-23)	120,217,299.00	133,056,932.00	90.4%	Met
1st Subsequent Year (2023-24)	119,760,830.88	133,381,678.76	89.8%	Met
2nd Subsequent Year (2024-25)	122,676,303.34	136,945,789.14	89.6%	Met

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

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

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

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

N/A

**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):	(.93%)	7.33%	1.13%
<b>2. District's Other Revenues and Expenditures</b>			
<b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-10.93% to 9.07%</b>	<b>-2.67% to 17.33%</b>	<b>-8.87% to 11.13%</b>
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-5.93% to 4.07%	2.33% to 12.33%	-3.87% to 6.13%

**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)	27,280,704.00		
Budget Year (2022-23)	5,763,978.00	(78.87%)	Yes
1st Subsequent Year (2023-24)	5,763,978.00	0.00%	Yes

2nd Subsequent Year (2024-25)	5,763,978.00	0.00%	No
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**Explanation:**

(required if Yes)

Reduction in FY22-23 and FY23-24 due to \$19.808M in COVID & FEMA funding received in FY21-22 and not in subsequent years.

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

First Prior Year (2021-22)	32,560,659.00		
Budget Year (2022-23)	22,036,137.00	(32.32%)	Yes
1st Subsequent Year (2023-24)	19,708,710.08	(10.56%)	Yes
2nd Subsequent Year (2024-25)	20,133,514.04	2.16%	No

**Explanation:**

(required if Yes)

Reduction in FY22-23 and FY23-24 due to \$7.017M in COVID funding received in FY21-22.

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

First Prior Year (2021-22)	8,949,053.00		
Budget Year (2022-23)	1,802,781.00	(79.86%)	Yes
1st Subsequent Year (2023-24)	1,802,781.00	0.00%	Yes
2nd Subsequent Year (2024-25)	1,802,781.00	0.00%	No

**Explanation:**

(required if Yes)

Local revenue is comprised of gifts, donations and local grants. The District uses a zero based budgeting model for these revenues. Therefore, budgeted revenues increase as these dollars are received throughout the year.

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

First Prior Year (2021-22)	25,121,031.00		
Budget Year (2022-23)	5,119,003.00	(79.62%)	Yes
1st Subsequent Year (2023-24)	5,708,166.00	11.51%	No
2nd Subsequent Year (2024-25)	4,944,956.92	(13.37%)	Yes

**Explanation:**

(required if Yes)

FY22-23 reduced by one time COVID expenditures of \$3.05M, gifts reduced by \$7.9M, one-time computer purchases of \$3M. and \$6.3M for restricted resources that are being budgeted in FY21-22 but are not budgeted in FY22-23. These dollars will more than likely fall out in EFB for FY21-22 and re-budgeted as carry over dollars.

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

First Prior Year (2021-22)	29,719,469.00		
Budget Year (2022-23)	24,337,190.00	(18.11%)	Yes
1st Subsequent Year (2023-24)	24,392,806.50	.23%	Yes
2nd Subsequent Year (2024-25)	25,053,085.67	2.71%	No

**Explanation:**

(required if Yes)

One time COVID dollars of \$3.54M in FY21-22 and not in FY22-23. FY23-24 reduction due to increased salary and benefits for restricted funding, thus reducing the spending in the 5000's.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2021-22)	68,790,416.00		
Budget Year (2022-23)	29,602,896.00	(56.97%)	Not Met
1st Subsequent Year (2023-24)	27,275,469.08	(7.86%)	Not Met
2nd Subsequent Year (2024-25)	27,700,273.04	1.56%	Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2021-22)	54,840,500.00		
Budget Year (2022-23)	29,456,193.00	(46.29%)	Not Met
1st Subsequent Year (2023-24)	30,100,972.50	2.19%	Met
2nd Subsequent Year (2024-25)	29,998,042.59	(.34%)	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)

Reduction in FY22-23 and FY23-24 due to \$19.808M in COVID & FEMA funding received in FY21-22 and not in subsequent years.

**Explanation:**

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

Reduction in FY22-23 and FY23-24 due to \$7.017M in COVID funding received in FY21-22.

**Explanation:**

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

Local revenue is comprised of gifts, donations and local grants. The District uses a zero based budgeting model for these revenues. Therefore, budgeted revenues increase as these dollars are 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  
if NOT met)

FY22-23 reduced by one time COVID expenditures of \$3.05M, gifts reduced by \$7.9M, one-time computer purchases of \$3M. and \$6.3M for restricted resources that are being budgeted in FY21-22 but are not budgeted in FY22-23. These dollars will more than likely fall out in EFB for FY21-22 and re-budgeted as carry over dollars.

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

One time COVID dollars of \$3.54M in FY21-22 and not in FY22-23. FY23-24 reduction due to increased salary and benefits for restricted funding, thus reducing the spending in the 5000's.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

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

3% Required	Budgeted Contribution <sup>1</sup>		
Minimum Contribution	to the Ongoing and Major		
(Line 2c times 3%)	Maintenance Account	Status	
192,174,261.00	5,765,227.83	5,766,566.00	Met

- c. Net Budgeted Expenditures and Other Financing Uses

<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:

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

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

N/A

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)	7,335,207.17	10,547,971.68	2,279,004.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	465,629.60	0.00	27,782,814.55
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(465,629.60)	0.00	(2.00)
	e. Available Reserves (Lines 1a through 1d)	7,335,207.17	10,547,971.68	30,061,816.55
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	174,752,533.60	175,455,827.83	201,367,224.00
	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)	174,752,533.60	175,455,827.83	201,367,224.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.2%	6.0%	14.9%

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

(Line 3 times 1/3):

1.4%	2.0%	5.0%
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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	
	Unrestricted Fund	Expenditures	(If Net Change in	
	Balance	and Other Financing	Unrestricted Fund	
	(Form 01, Section	(Form 01, Objects	Balance is negative, else	Status
	E)	1000-7999)	N/A)	
Third Prior Year (2019-20)	1,231,271.70	118,180,721.29	N/A	Met
Second Prior Year (2020-21)	9,245,363.17	104,735,161.68	N/A	Met
First Prior Year (2021-22)	11,640,102.00	113,800,757.00	N/A	Met
Budget Year (2022-23) (Information only)	(4,531,599.00)	133,056,932.00		

## 8C. Comparison of District Deficit Spending to the Standard

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

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

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

N/A

### 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)	7,945,082.00	7,945,081.68	0.0%	Met
Second Prior Year (2020-21)	6,911,802.00	9,176,353.38	N/A	Met
First Prior Year (2021-22)	19,196,359.00	18,421,716.55	4.0%	Not Met
Budget Year (2022-23) (Information only )	30,061,818.55			

<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)

Special Ed required a larger contribution in the amount of \$724K.

### 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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	13,616	13,396	13,151

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

District's Reserve Standard Percentage Level:

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

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

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

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

YES

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

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

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b. Special Education Pass-through Funds

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
0.00		

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

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

All other data are extracted or calculated.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	195,266,547.00	188,425,608.14	191,800,256.09
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)	195,266,547.00	188,425,608.14	191,800,256.09
4. Reserve Standard Percentage Level	3%	3%	3%

5.	Reserve Standard - by Percent (Line B3 times Line B4)	5,857,996.41	5,652,768.24	5,754,007.68
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>5,857,996.41</b>	<b>5,652,768.24</b>	<b>5,754,007.68</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	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	11,715,991.55	11,305,535.78	11,508,015.21
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)	(2.00)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	11,715,989.55	11,305,535.78	11,508,015.21
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.00%	6.00%	6.00%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>		<b>5,857,996.41</b>	<b>5,652,768.24</b>	<b>5,754,007.68</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)

N/A

**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:

N/A

**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:

N/A

**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:

N/A

**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:

N/A

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

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

First Prior Year (2021-22)	(24,844,040.00)			
Budget Year (2022-23)	(28,619,321.00)	3,775,281.00	15.2%	Not Met
1st Subsequent Year (2023-24)	(29,214,542.00)	595,221.00	2.1%	Met
2nd Subsequent Year (2024-25)	(30,007,437.00)	792,895.00	2.7%	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)	336,676.00			
Budget Year (2022-23)	0.00	(336,676.00)	(100.0%)	Not Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	28,014.00	28,014.00	New	Not Met

### 1d. Impact of Capital Projects

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

This is due to Special Ed having a large number of vacancies in FY21-22 and zeroing out those budgets, rtherefore reducing the contribution. Those vacancies have been budgeted for in FY22-23, in addition to a 5% salary increase.

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)

N/A

- 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)

Fund 12.0 did not require a contribution from the GF due to larger revenues than projected. In addition, in FY22-23 the Self Supporting program will be receiving a credit to the indirect costs from the new ELOP grant which will offset the expenses.

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

**Project Information:**

N/A

(required if YES)

**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	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Leases	11 & 17	01.0-00000.0-00000-00000-8699	01.0-00000.0-00000-00000-7439	14,102,873
Certificates of Participation				
General Obligation Bonds	18	51.0-00000.0-00000-00000-86XX	51.0-00000.0-00000-00000-7433	
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Enterprise Leasing	1-3			186,398
Aztec Leasing	4			827,960

TOTAL:				15,117,231

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	639,136	710,249	785,809	866,054
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Enterprise Leasing	140,759	109,476	64,691	12,232
Aztec Leasing	354,840	354,840	354,840	354,840
Total Annual Payments:	1,134,735	1,174,565	1,205,340	1,233,126
Has total annual payment increased over prior year (2021-22)?	Yes	Yes	Yes	Yes

#### 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)

With GF revenues

#### 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)

N/A

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

Yes

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

Benefits for those who retire early up to age 65 or 5 years total after retirement.

- 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

150,000

0

4. OPEB Liabilities

a. Total OPEB liability

74,872,739.00

b. OPEB plan(s) fiduciary net position (if applicable)

5,294,329.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

69,578,410.00

d. Is total OPEB liability based on the district's estimate

or an actuarial valuation?

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

Actuarial
Jul 01, 2020

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022- 23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement			
Method	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)	0.00	0.00	581,203.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,622,131.00	1,654,574.00	1,687,665.00
d. Number of retirees receiving OPEB benefits	138.00	138.00	138.00

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

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

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

Yes

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

Workman's comp and P&L

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

0.00
0.00

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022- 23)	(2023-24)	(2024-25)
4. Self-Insurance Contributions			
a. Required contribution (funding) for self-insurance programs	4,167,516.00	4,375,673.00	4,604,645.00
b. Amount contributed (funded) for self-insurance programs	4,167,516.00	4,375,673.00	4,604,645.00

#### S8. Status of Labor Agreements

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

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

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



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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	764.9	728.6	718.6	718.6

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

Salary increases.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin  
Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

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

**One Year Agreement**

Total cost of salary settlement

N/A

% change in salary schedule from prior year

0.0%

or

**Multiyear Agreement**

Total cost of salary settlement

N/A

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

0.0

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

N/A

Negotiations Not Settled

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

829949

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

7. Amount included for any tentative salary schedule increases

0

0

0

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

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

7826821

7983357

8143025

3. Percent of H&W cost paid by employer

100.0%

100.0%

100.0%

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

2.0%

2.0%

2.0%

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

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

No

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

N/A

If Yes, explain the nature of the new costs:

N/A

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

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

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

Yes

Yes

Yes

2. Cost of step & column adjustments

839409

839409

839409

3. Percent change in step & column over prior year

(3.0%)

0.0%

0.0%

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

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

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?	Yes	Yes	Yes
----	--	-----	-----	-----

**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.):

N/A

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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	623.8	595.2	595.2	595.2

**Classified (Non-management) Salary and Benefit Negotiations**

1.	Are salary and benefit negotiations settled for the budget year?	No
----	--	----

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

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

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

N/A

**Negotiations Settled**

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

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

No	No	No
----	----	----

**One Year Agreement**

Total cost of salary settlement

N/A		
-----	--	--

% change in salary schedule  
from prior year

0.0		
-----	--	--

or

**Multiyear Agreement**

Total cost of salary settlement

N/A		
-----	--	--

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

0.0%		
------	--	--

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

N/A

**Negotiations Not Settled**

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

371483
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Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

7. Amount included for any tentative salary schedule increases

0	0	0
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Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

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

Yes	Yes	Yes
4778071	4873632	4971105
100.0%	100.0%	100.0%
2.0%	2.0%	2.0%

**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:

Yes		
1843000		

5% Increase for 21-22 negotiations & retro and \$100 increase for H&W cap from \$12,000 to \$12,100/fiscal year.

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

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

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

Yes	Yes	Yes
319540	319540	319540

3. Percent change in step & column over prior year

(17.0%)	0.0%	0.0%
Budget Year	1st Subsequent Year	2nd Subsequent Year

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

1. Are savings from attrition included in the budget and MYPs?

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

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

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

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

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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	97.6	97.7	97.7	97.7

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

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

N/A

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

Negotiations Settled

2. Salary settlement:

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

Is the cost of salary settlement included in the budget and multiyear

projections (MYPs)?

Total cost of salary settlement

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


Negotiations Not Settled

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

157277

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

4. Amount included for any tentative salary schedule increases

0

0

0

**Management/Supervisor/Confidential**

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

937806

956562

975693

3. Percent of H&W cost paid by employer

100.0%

100.0%

100.0%

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

2.0%

2.0%

2.0%

**Management/Supervisor/Confidential**

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

**Step and Column Adjustments**

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

2. Cost of step and column adjustments

117654

117654

117654

3. Percent change in step & column over prior year

37.0%

0.0%

0.0%

**Management/Supervisor/Confidential**

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

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

1. Are costs of other benefits included in the budget and MYPs?

No

No

No

2. Total cost of other benefits

N/A

N/A

N/A

3. Percent change in cost of other benefits over prior year

0.0%

0.0%

0.0%

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

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

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

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

Yes

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

Jun 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

**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 pay roll 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)	No
<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?	No
<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**



# 2022-23 Budget Adoption

Dr. Matt Hill, Superintendent

Debbie Kukta, CPA, CGMA, Assistant Superintendent, Administrative Services

Alyssa Low, Director, Fiscal Services

Carin Wantland, Assistant Supervisor of Budget and Finance



# Agenda



- 01 Budget Cycle
- 02 Budget Assumptions - Revenues
- 03 Budget Assumptions - Expenditures
- 04 Contributions and Transfers Out
- 05 Reserve for Economic Uncertainties
- 06 Reserve Cap
- 07 Multiyear Projections
- 08 Challenges
- 09 Education Protection Account (EPA)



# Budget Cycle

Budgeting for school districts is a continuous, year-round process



## ☐ First Interim

On or before December 15

Actual revenues and expense July 1 to October 31 with projections for remainder of current and two future fiscal years

## ☐ Unaudited Actuals

On or before September 15

Details actual ending balances, all revenues and expenditures for the fiscal year ended June 30

## ☐ Adopted Budget

On or before July 1

Details spending plan of district and includes estimated actual ending balances for prior fiscal year

## ☐ Second Interim

On or before March 15

Actual revenues and expense July 1 to January 31 with projections for remainder of current and two future fiscal years



# Certification Definitions

## ✓ Positive

The District, based on current projections, will be able to meet its financial obligations for the current and subsequent two fiscal years

## Qualified

The District, based on current projections, may not be able to meet its financial obligations for the current and subsequent two fiscal years

## Negative

The District, based on current projections, will be unable to meet its financial obligations for the current and subsequent two fiscal years

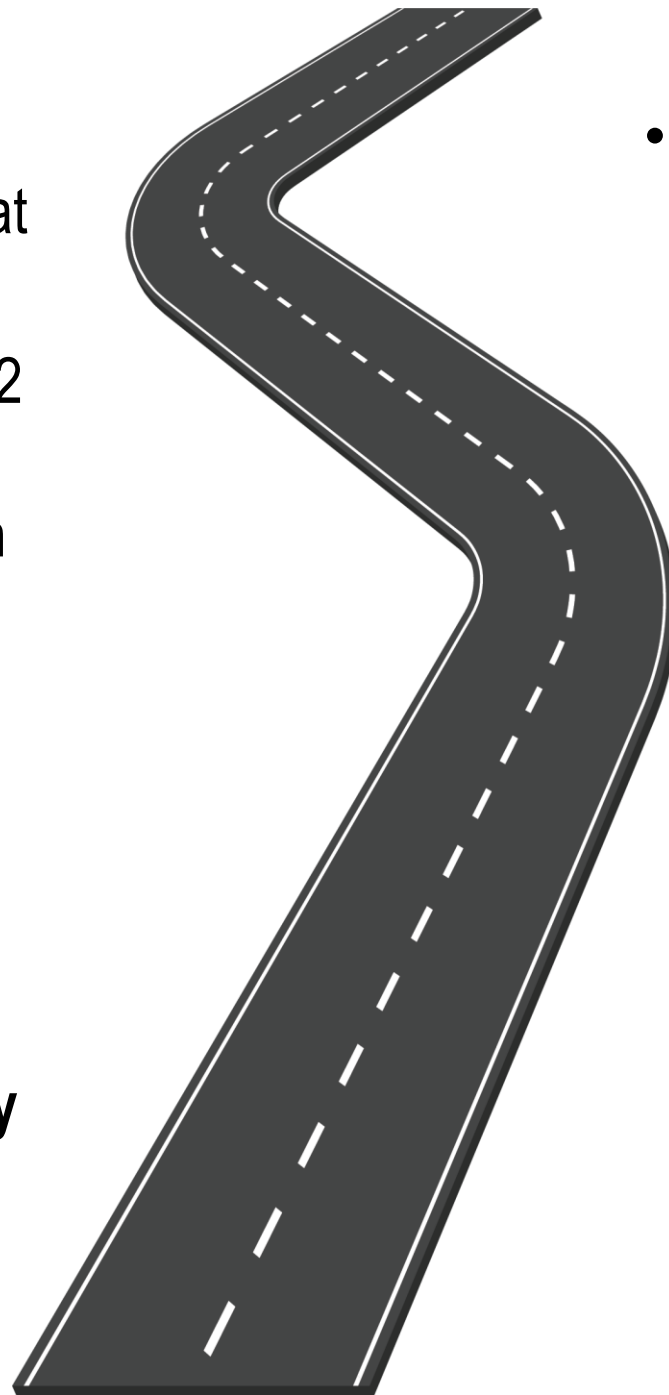
Current projections are based on Estimated Actuals and Multiyear Projection (MYP)

# Budget Look Forward...

## Reflections on the Governor's May Revise



- The Governor has built his State Budget capitalizing on a windfall that is likely to be short lived
  - The May Revision reflects \$49.2 billion in discretionary surplus and the Budget spends 94% on one-time projects
  - Proposition 98 grows 0.0009% from 2021-22 to 2022-23, signaling an **anticipated slow down of State General Fund revenues**
    - **The education community should read this as a warning of more modest State budgets ahead**



- But for now, the May Revision demonstrates that the Governor has heard the call of the education community
  - More investments in LCFF funding!
  - Flexible one-time resources without a required plan!
  - No new categorical programs!
    - Let's hope these priorities stick through the next step

# State Budget Proposal for 2022-23

## COLA and CalSTRS/CalPERS



### Cost of Living Adjustment (COLA)

	2020-21	2021-22	2022-23	2023-24	2024-25
Statutory COLA	2.31%	2.48%			
Deficit Factor	10.0%	12.18%			
Effective Deficit Factor	-7.92%	-7.92%			
Proposed Governor's Budget 2022-23 COLA	0.00%	3.84%			
Proposed May Revise 2022-23 COLA	0.00%	5.07%	6.56%	5.38%	4.02%

### CalSTRS and CalPERS employer contributions:

	2021-22	2022-23	2023-24	2024-25	2025-26
CalSTRS	16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS	22.91%	25.37%	25.20%	24.60%	23.70%

# Proposed Budget Assumptions

## Revenues



- Projected ADA – based on 93% enrollment

2021-22	2022-23	2023-24	2024-25
14,717.83	14,248.74	13,881.41	13,480.10

- One-time state and federal funding ongoing in 2022-23
  - Annual federal funded programs remain flat going forward
- Assumes all changes that were presented by the Governor in the May Revise
- Funded LCFF increase
  - LCFF revenues computed using the three-year average
  - Discretionary block grant one time moneys
- Increased categorical funds' COLAs (Cost of Living Adjustments)
- Ongoing funding for the ELO-P (Expanded Learning Opportunity Program)



# 2022-23 LCFF Funding Factors



Grade Span	K-3	4-6	7-8	9-12
2021-22 Base Grant per ADA	\$8,093	\$8,215	\$8,458	\$9,802
6.56% COLA	\$531	\$539	\$555	\$643
Additional LCFF Investment <sup>1</sup>	\$266	\$270	\$278	\$322
2022-23 Base Grant per ADA	\$8,890	\$9,024	\$9,291	\$10,767
GSA	\$925	—	—	\$280
2022-23 Adjusted Base Grant per ADA	\$9,815	\$9,024	\$9,291	\$11,047
20% Supplemental Grant per ADA (Total UPP)	\$1,963	\$1,805	\$1,858	\$2,209
65% Concentration Grant per ADA (UPP Above 55%)	\$6,380	\$5,866	\$6,039	\$7,181

<sup>1</sup>SSC estimate of the impact the additional \$2.1 billion investment brings to LCFF funding by increasing the base rates





# Impact of Declining Enrollment on Supplemental Grant Funding

## Supplemental Funding is Received for:

- Students who are English learners
- Students who receive free or reduced price meals
- Foster Youth

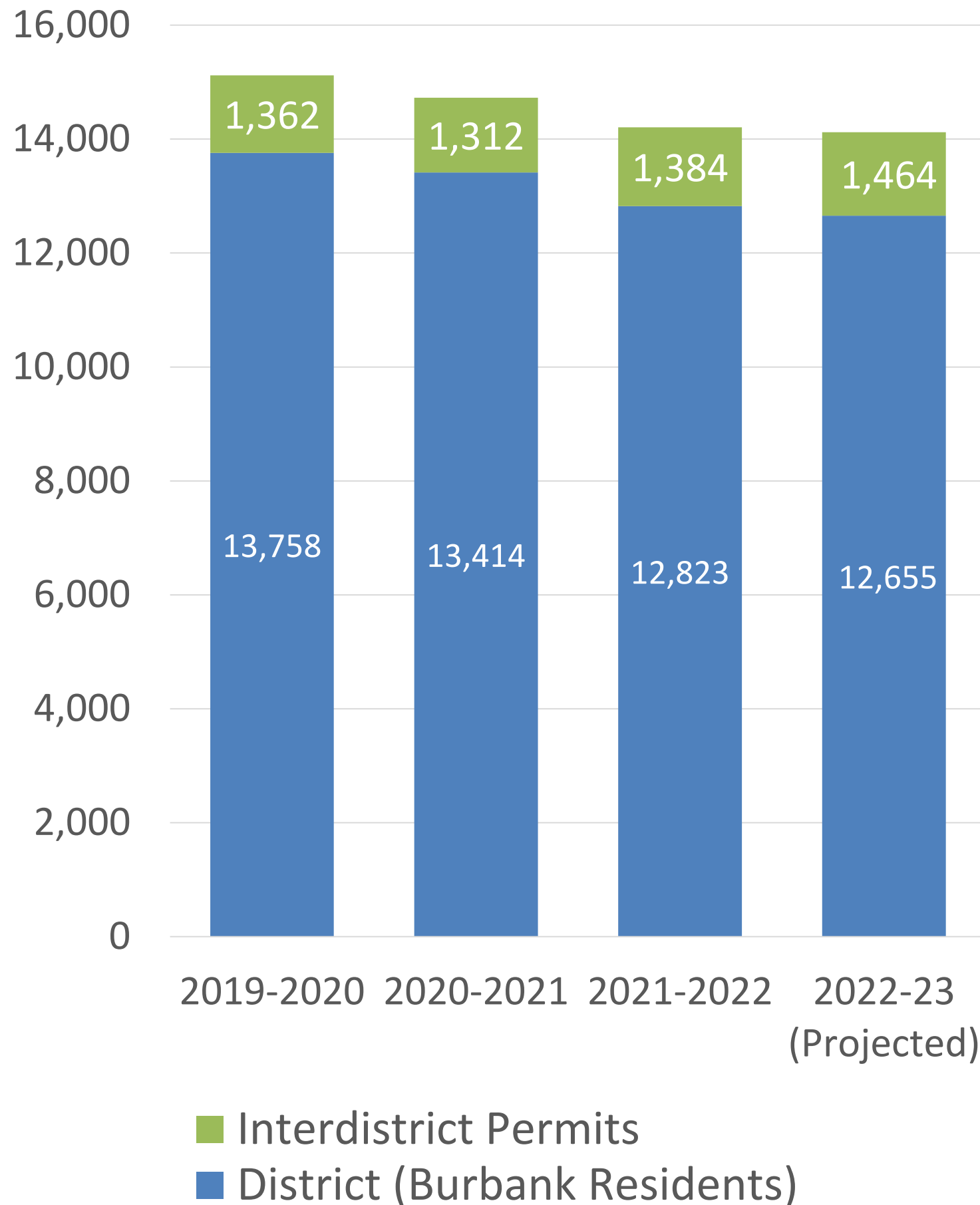
In order to receive Supplemental Grant funding, Districts need to have an unduplicated pupil count of 20%. In order to receive Concentration Grant funding, Districts needs to have an unduplicated pupil count of 55% or greater. Burbank USD only receives Supplemental Grant Funding. Declining enrollment also affects BUSD's supplemental grant funding. The chart below shows the decline in supplemental grant funding.

2021-22	2022-23	2023-24	2024-25
Supplemental Grant - Unduplicated Pupil Count			
36.54%	34.74%	32.69%	30.74%
9,795,873	9,907,107	9,577,538	9,108,308





# Enrollment



## Enrollment continues to decline

Interdistrict Permits continue to support/offset declining enrollment

The State's Hold Harmless provision expires this year. However – there might be some relief

- *Computed Average ADA*
- *SB 830 (Portantino)*

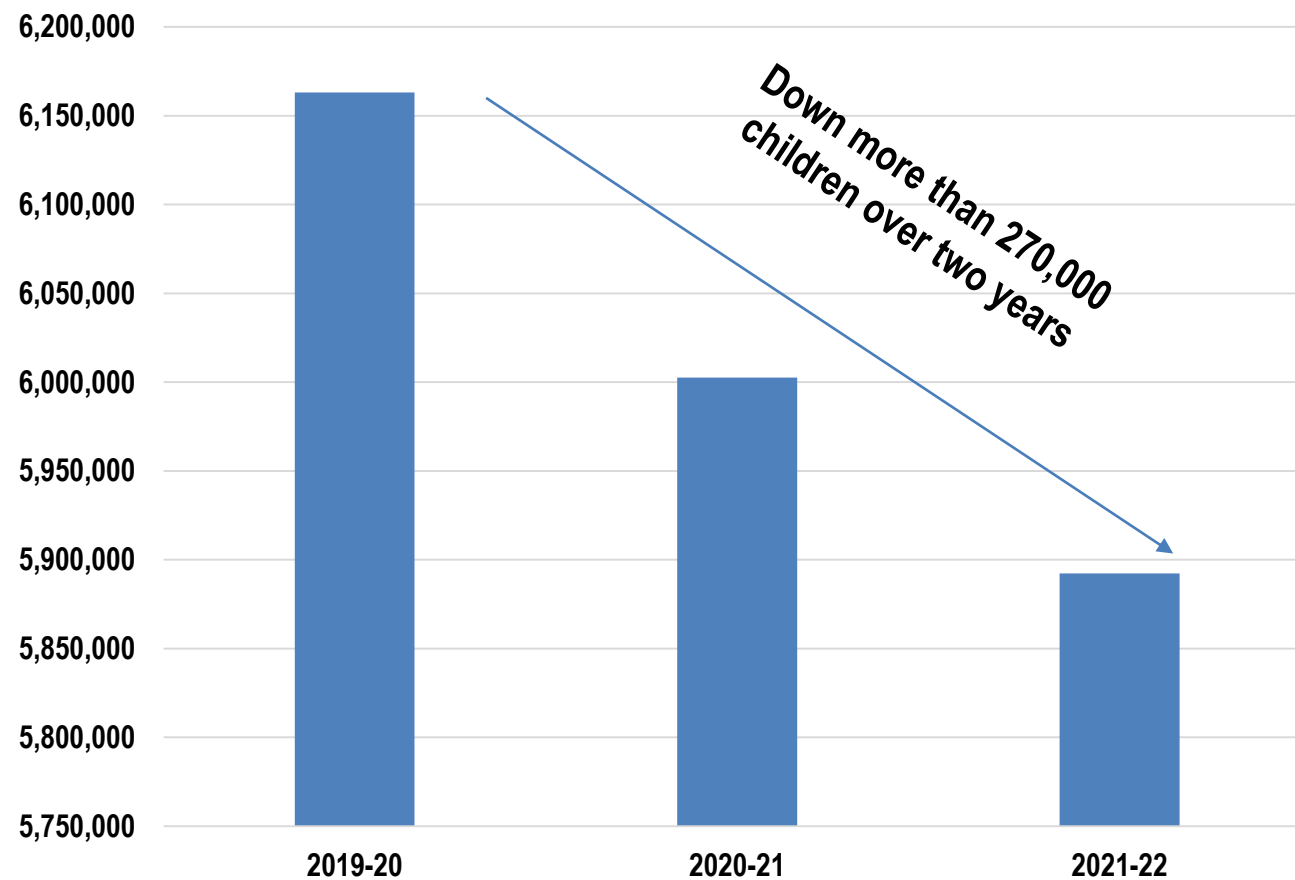
# 2022-23 ADA “Cliff”



■ The ADA “Cliff” has become a two-headed monster—the combination is significant

## Declining Enrollment

### K-12 Enrollment



Source: Department of Finance (DOF) Demographic Research Unit

## ADA-to-Enrollment Percentage

- The rate at which children are attending school is on the decline
  - Quarantine/illness
  - Independent study
    - Unsigned master agreements
    - Homework not returned in a timely manner
    - Audit findings on the rise?

# One Time COVID Moneys



<b>FUNDING SOURCE</b>	<b>AMOUNT</b>
SB117 – COVID 19 LEA Response Fund	\$ 254,618
Learning Loss Mitigation (LLM) – Coronavirus Relief Fund (CRF)	6,840,423
LLM – Prop 98 General Fund	1,181,661
AB 86 – In Person Learning (IPI)	4,994,543
AB 86 – Expanded Learning Opportunities Grant (ELO-G)	8,655,995
AB 86 – Expanded Learning Opportunities Grant– Para-Professionals	961,777
AB 86 – Expanded Learning Opportunities Grant– Homeless	76,000
AB 130 - Expanded Learning Opportunities Program (ELO-P)	1,859,471
LLM - Governor’s Emergency Education Relief (GEER)	\$909,442
CARES - Elementary and Secondary Emergency Relief Fund – ESSERF I	1,413,761
CRSSA - Elementary and Secondary Emergency Relief Fund – ESSERF - II	5,594,954
ARP - Elementary and Secondary Emergency Relief Fund – ESSERF - III	12,597,155
ARP – Homeless Children & Youth II	39,095
FEMA – Federal Emergency Management Agency	2,452,351
School Based COVID-19 Testing Grant	2,383,784
Emergency Connectivity Fund (ECF)	1,798,033
<b>TOTAL COVID FUNDING</b>	<b>\$ 52,013,063</b>

# 2022-23 Proposed Adopted Budget

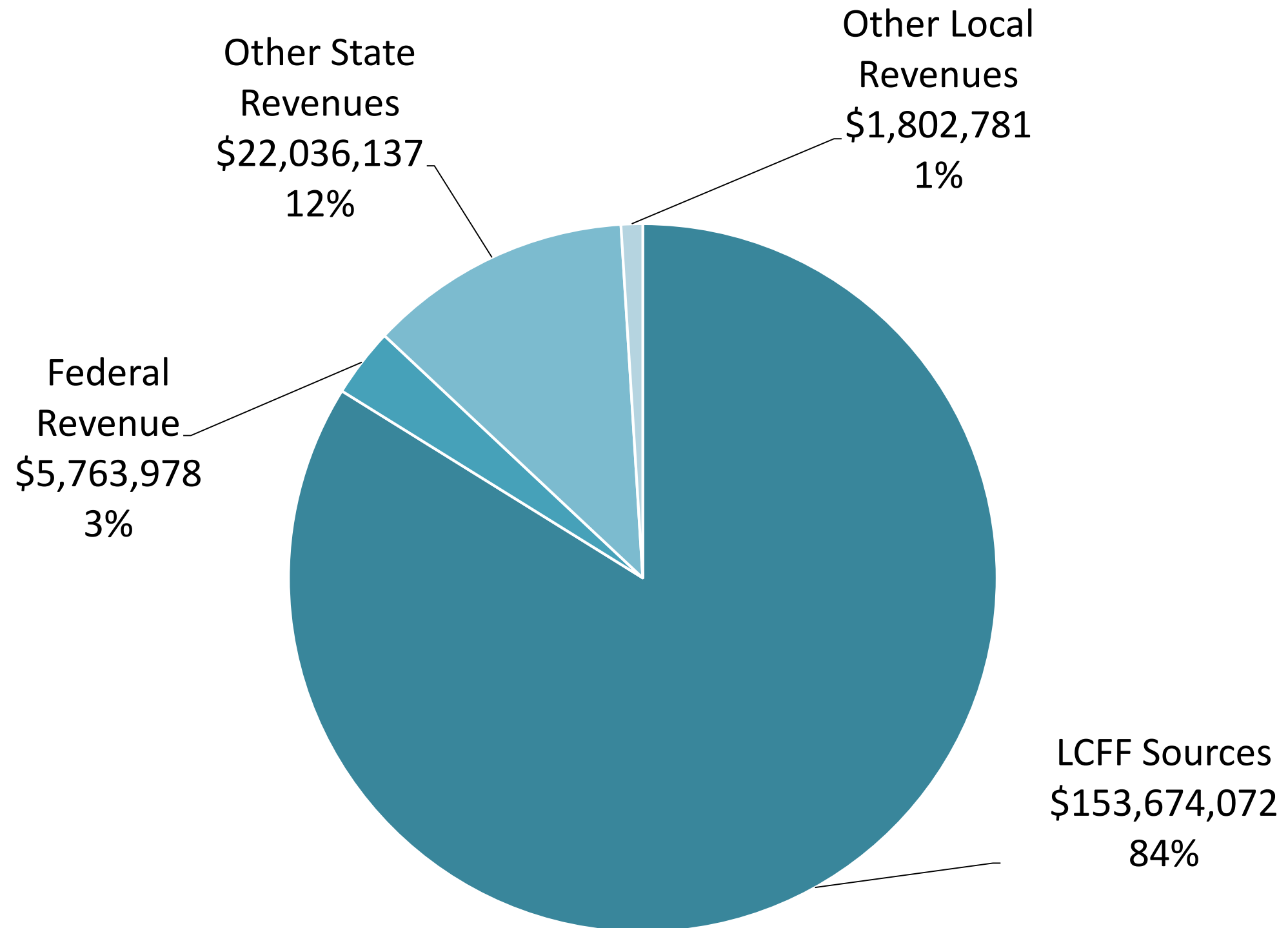
## General Fund Revenues



	2021-22 Estimated Actuals	2022-23 Proposed Budget	2023-24 Projected Budget	2024-25 Projected Budget
LCFF Source Revenues	\$145,016,636	\$153,674,072	\$157,245,490	\$158,436,686
Federal Revenues	27,280,704	5,763,978	5,763,978	5,763,978
Other State Revenues	32,560,659	22,036,137	19,708,710	20,133,514
Other Local Revenues	8,949,053	1,802,781	1,802,781	1,802,781
TOTAL	\$213,807,052	\$183,276,968	\$184,520,959	\$186,136,959

# 2022-23 General Fund Revenues

## \$183,276,968



# Proposed Budget Assumptions

## Expenditures



- Step and Column increases
- Consumer Price Index – CPI

2021-22	2022-23	2023-24	2024-25
6.55%	6.11%	3.14%	1.97%

- Operational Site Budgets
- One-Time COVID Funding Plan
- AB86 and LCAP Plans
- STRS/PERS changes
- Minimum Wage increases
- MOUs with Collective Bargaining Units
  - Job Study
  - 5% Raise with Retro

# 2022-23 Proposed Adopted Budget

## General Fund Expenditures

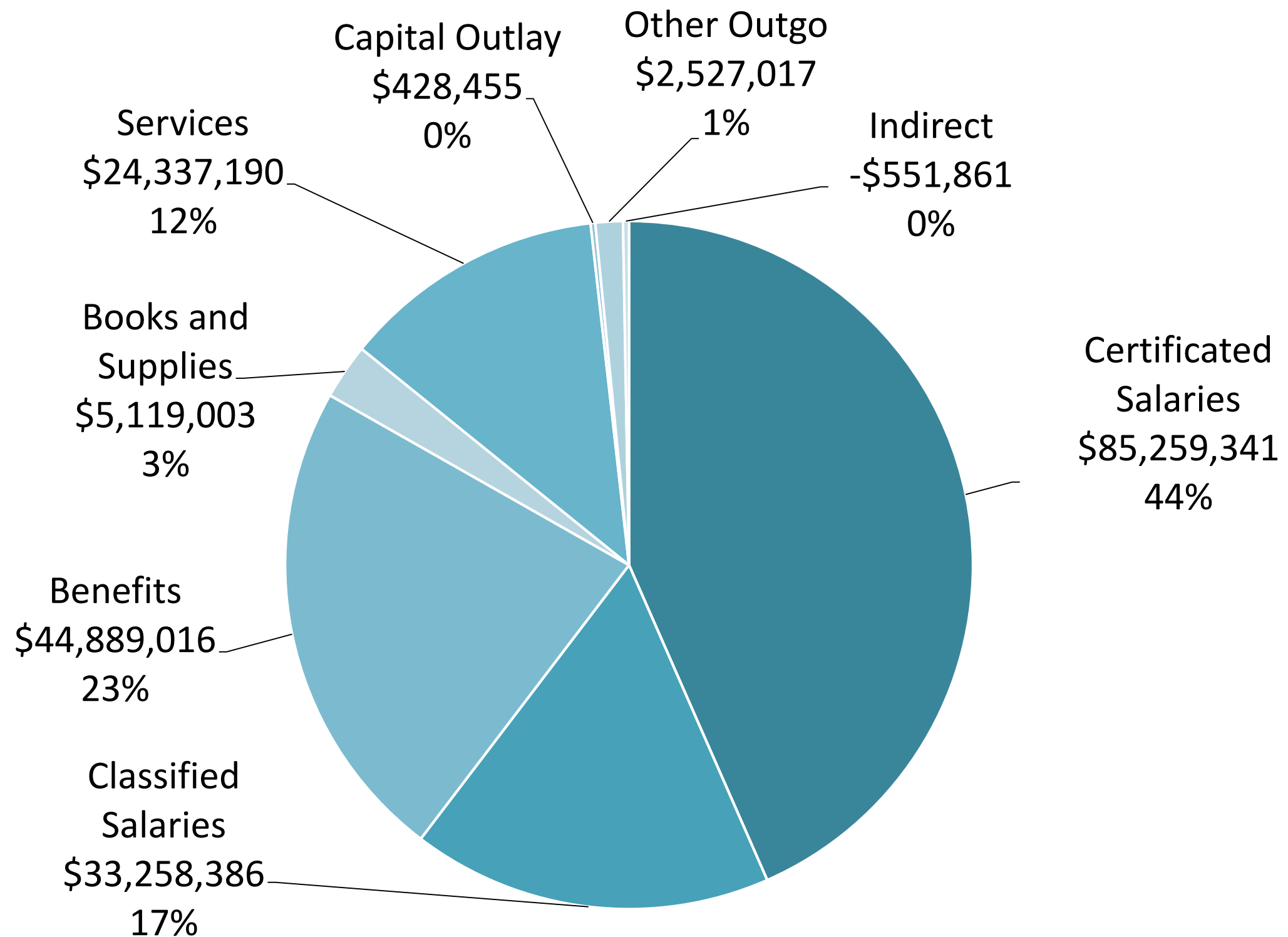


	2021-22 Estimated Actuals	2022-23 Proposed Budget	2023-24 Projected Budget	2024-25 Projected Budget
Certificated Salaries	\$76,160,181	\$85,259,341	\$80,913,652	\$81,802,974
Classified Salaries	28,461,864	33,258,386	31,852,318	32,738,188
Benefits	38,574,615	44,889,016	43,809,317	45,412,690
Books and Supplies	25,121,031	5,119,003	5,708,166	4,944,957
Services	29,719,469	24,337,190	24,392,807	25,053,086
Capital Outlay	864,969	428,455	0	0
Other Outgo	2,605,425	2,527,017	2,598,017	2,669,017
Indirect	(477,006)	(551,861)	(848,669)	(848,669)
<b>TOTAL</b>	<b>\$201,030,548</b>	<b>\$195,266,547</b>	<b>\$188,425,608</b>	<b>\$191,772,242</b>

Note: Columns may not add up due to rounding

# 2022-23 General Fund Expenditures

\$195,266,547





# Contributions & Transfers In/Out



	2021-22	2022-23	2023-24	2023-24
<b>Special Education</b>	\$(18,949,706)	\$(22,852,755)	\$(23,708,166)	\$(24,441,535)
<b>Routine Restricted Maintenance</b>	(5,894,334)	(5,766,566)	(5,506,375)	(5,565,902)
<b>TOTALS</b>	\$(24,844,040)	\$(28,619,321)	\$(29,214,542)	\$(30,007,437)

	2021-22	2022-23	2023-24	2023-24
<b>Fund 12 – Monterey High Infant Program – Self Support &amp; ATB</b>	\$(336,676)	\$-0-	\$-0-	\$-0-
<b>Fund 12 – Child Development Fund / State Preschool- LCAP Supplemental</b>	-0-	-0-	-0-	(28,014)
<b>TOTALS</b>	\$(366,676)	\$-0-	\$-0-	\$(28,014)

Note: Columns may not add up due to rounding



# Ending Fund Balance in Excess of Reserve for Economic Uncertainties (REU)

Per Ed Code Section 42127(a)(2)(B) Districts must provide information at a public hearing prior to budget adoption on all balances assigned and unassigned in excess of the minimum recommended reserve for economic uncertainties (REU)

# Reserve Cap



- Senate Bill (SB) 751 (Hill, Statutes of 2017) sets the threshold for triggering the cap on district reserves and the limits of how much school districts can maintain in their local reserves
- SB 751 caps district reserves at 10% using assigned/unassigned ending balance of General and Special Reserve For Other Than Capital Outlay Funds
- To stay under the 10% cap, the Board will need to adopt a resolution to commit fund balance to specific purposes; staff recommendation:
  - Facilities Needs – Roofs, HVAC
  - STRS/PERS
  - Textbooks
  - Technology Refresh

Tools to address the reserve cap:

Commit Fund Balance	Contribution to Restricted Programs	Transfer to Other Funds	County Office Exemption
Unspent supplemental and concentration grant funds  Technology refresh Textbook adoption Pension obligations	Routine Restricted Maintenance Special Education	Postemployment Benefits State School Facilities Special Reserve for Capital Outlay	Exemption to the reserve cap can be granted for two consecutive years in a three-year period

# Multiyear Projection

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Revenue	\$ 183,276,968	\$ 184,520,959	\$ 186,136,959
Expenses, Other Financing Sources/Uses	195,266,547	188,425,608	191,800,256
Operating Surplus/ <b>Deficit</b>	<b>(11,989,579)</b>	<b>(3,904,649)</b>	<b>(5,663,297)</b>
Beginning Fund Balance	40,760,905	28,771,325	24,866,676
Ending Fund Balance	<u>\$ 28,771,325</u>	<u>\$ 24,866,676</u>	<u>\$ 19,203,379</u>
<u>Components of Fund Balance</u>			
Nonspendable	\$ 100,060	\$ 100,060	\$ 100,060
Committed:			
Facilities - Roofs, HVAC	1,000,000	1,000,000	0
STRS/PERS	2,900,000	2,900,000	2,900,000
Textbooks	1,000,000	1,000,000	0
Technology Refresh	3,000,000	3,000,000	3,000,000
Restricted/Assigned:			
Assigned LCAP Supplemental Cumulative	1,256,268	1,139,039	664,637
Restricted Carryover	1,678,091	1,271,298	758,666
Restricted One-time State & Federal Funding	1,563,014	0	0
Vacation Liability	272,000	272,000	272,000
Fiscal Stability Assigned	4,285,900	2,878,742	0
Reserve for Economic Uncertainties 3%	5,857,996	5,652,768	5,754,008
Board-Approved Reserve - Additional 3%	5,857,996	5,652,768	5,754,008
Total Fund Balance	<u>\$ 28,771,325</u>	<u>\$ 24,866,676</u>	<u>\$ 19,203,379</u>

Note: Columns may not add up due to rounding

# Challenges



- The economy is facing significant headwinds and is entering turbulent territory
- Many factors pose significant risk to the economy, the State Budget, and the long-term forecast



**Inflation and fears of prolonged inflation pose the most immediate risk to the economy**

- Becoming widespread
- Could slow GDP
- Federal Reserve actions could cause a recession



**Supply chain bottlenecks continue to aggravate supply and demand, which exacerbates inflationary pressures**



**The volatility of the stock market creates great uncertainty and risk for the economy and for state General Fund revenues because of our over-reliance on the state's wealthiest residents**



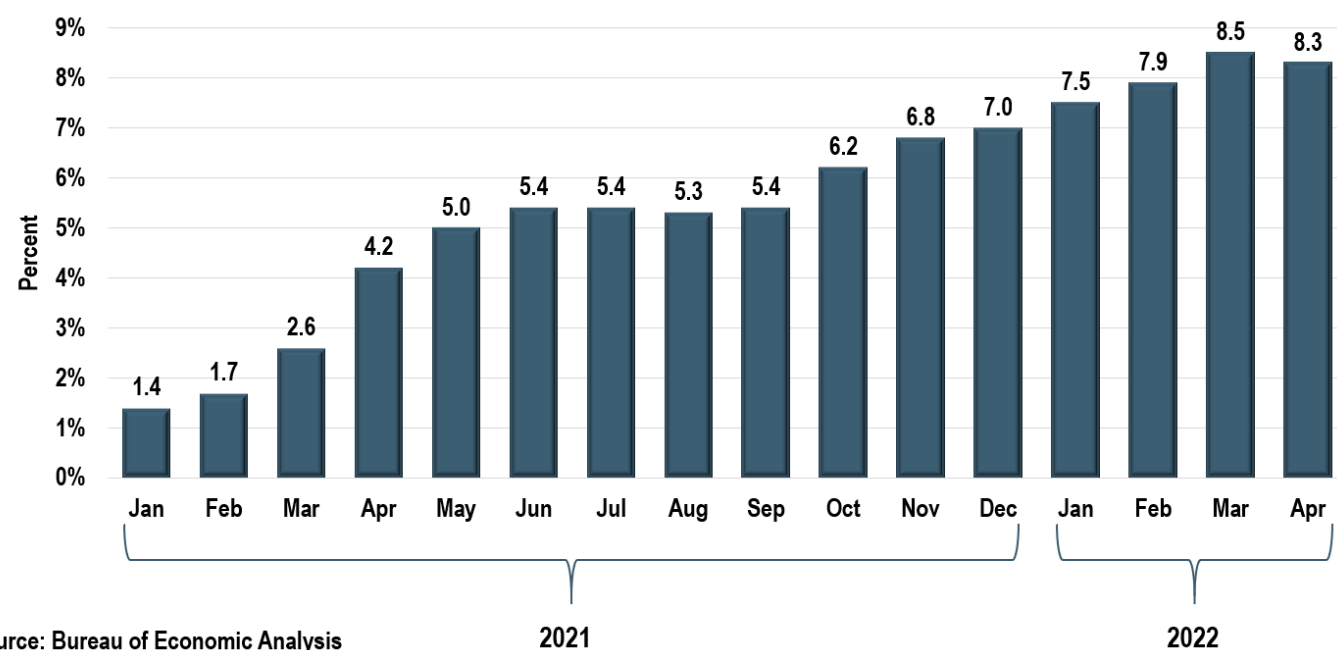
**The Ukraine-Russia War and potential surges in COVID-19 cases may worsen vulnerable economic conditions**

- Staffing challenges continue, leaving the District with many unfilled positions
- Even though the May Revise is flush with new discretionary education funds, reconciling the different priorities between Governor Newsom, the Assembly, and the Senate may not be easy

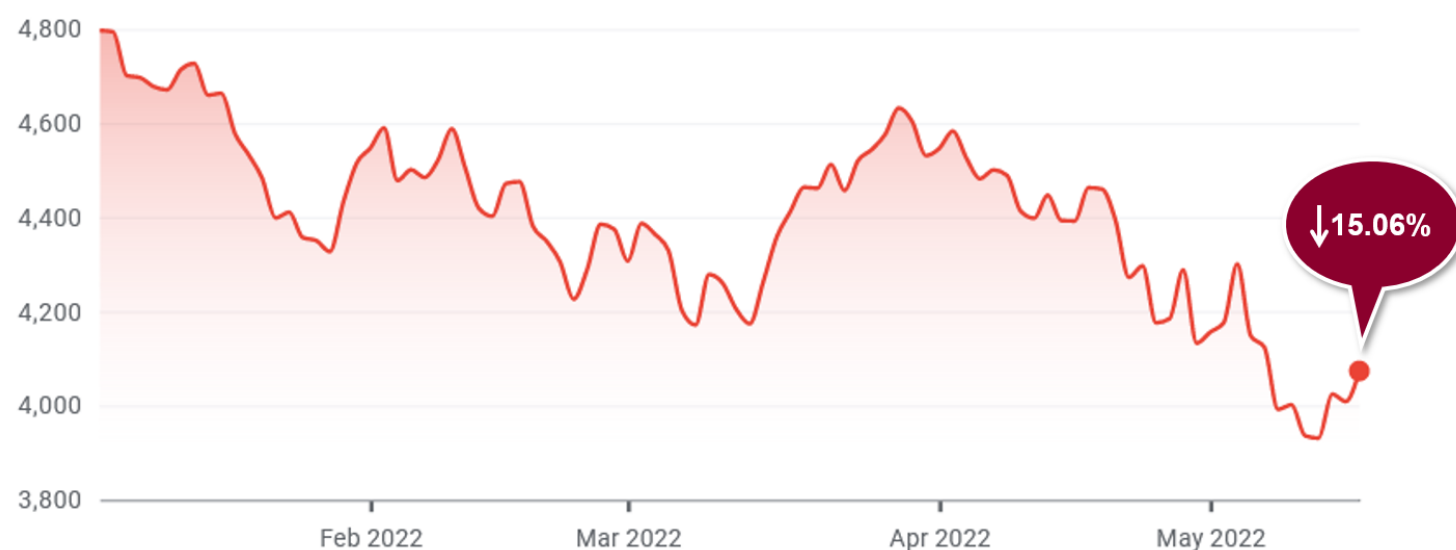
# Challenges, continued



## Inflation

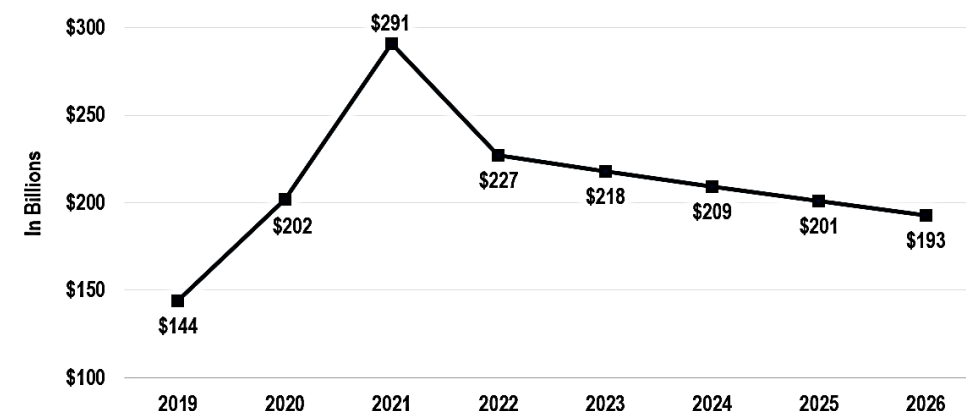


## S&P 500 Index Year to Date



## Capital Gains Realizations

- In 2021, capital gains realizations made up 9.7% of personal income
- The May Revision assumes that current stock market volatility and performance will reduce capital gains year over year; when in 2026, they will equal approximately 5% of personal income





# Burbank Unified School District Educational Protection Account (EPA) Spending Plan 2022-23

**Dr. Matt Hill, Superintendent**

**Debbie Kukta, CPA, CGMA, Assistant Superintendent, Administrative Services**

**Alyssa Low, Director, Fiscal Services**

**Carin Wantland, Assistant Supervisor of Budget and Finance**





# EPA Spending Plan 2022-23

- Educational Protection Account is an accumulation of new revenues generated by Proposition 30
- The District must have the Board of Education approve a Resolution for LA County of Education outlining our spending plan
- The EPA funds are part of the LCFF funding formula which is estimated to be **\$21,805,246** for 2022-23 Fiscal Year
- The District plans to spend 100% on Certificated teacher salaries and related benefits
- Revenue and Expenditures must be posted on the District website
- The EPA must be audited by our external auditors





# Thank you!

Feel free to reach out if you have any questions.

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