

Fresno Unified School District
Board Agenda Item

Board Meeting Date: June 15, 2022

AGENDA ITEM B-43

AGENDA SECTION: B

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

ACTION REQUESTED: Discuss

(Adopt, Approve, Discuss, Receive, etc.)

TITLE AND SUBJECT: Discuss and Adopt Fresno Unified School District's 2022/23 Proposed Budget and Education Protection Account

ITEM DESCRIPTION: The 2022/23 Proposed Budget includes the multi-year projected budget for the Unrestricted General Fund. The agenda item will describe factors addressed in the 2022/23 Proposed Budget and issues affecting the multi-year projections for 2023/24 and 2024/25.

Detailed information for the 2022/23 Proposed Budget and the multi-year projections were presented and discussed at the June 01, 2022 Board of Education meeting, and a Public Hearing was held at that time. All information is available in the Board office for review as well as posted on the district's website.

FINANCIAL SUMMARY: Noted in support material.

PREPARED BY: Kim Kelstrom
Executive Officer

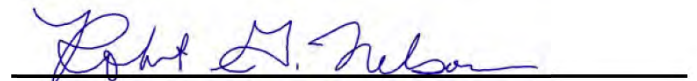


DIVISION: Business and Financial Services
PHONE NUMBER: (559) 457-6226

CABINET APPROVAL: Santino Danisi
Chief Financial Officer



SUPERINTENDENT APPROVAL:



A positive certification reflects that the district will have a positive General Fund balance and a positive cash balance for the current and two subsequent years. The following chart shows the multi-year projected budget for the Unrestricted General Fund. A description of the assumptions for the 2022/23 Proposed Budget, and factors affecting the multi-year projections for 2023/24 and 2024/25, are listed below. The multi-year projection maintains a reserve level in accordance with board policy 3100 for all years.

	<u>Estimated</u> <u>2021/22</u>	<u>Budget</u> <u>2022/23</u>	<u>Projected</u> <u>2023/24</u>	<u>Projected</u> <u>2024/25</u>
Ongoing Funds:				
Revenues	\$875.19	\$925.51	\$955.40	\$975.31
- Expenses, Sources/Uses	\$839.71	\$927.97	\$953.93	\$976.50
- Supplemental/Concentration Expanded Programs	\$0.00	\$0.00	\$0.00	\$0.00
Ongoing Net Change in Fund Balance	\$35.48	(\$2.46)	\$1.47	(\$1.19)
One-Time Funds:				
One-Time Revenues	\$0.78	\$0.00	\$0.00	\$0.00
One-Time Expenses	\$9.16	\$57.20	\$8.20	\$10.80
One-Time State and Federal Recovery Funds	\$213.50	\$220.00	\$243.00	\$0.00
One-Time State and Federal Recovery Expenses	\$152.30	\$158.80	\$243.00	\$0.00
One-Time Net Change in Fund Balance	\$52.82	\$4.00	(\$8.20)	(\$10.80)
Total Unrestricted General Fund:				
Beginning Balance	\$199.50	\$287.80	\$289.34	\$282.61
Ending Balance	\$287.80	\$289.34	\$282.61	\$270.62
Cash, Inventory, Prepaid Assets	\$3.60	\$3.60	\$3.60	\$3.60
Committed for Future Textbook Adoptions	\$43.80	\$29.80	\$18.80	\$8.00
Committed Pandemic Learning and Recovery	\$61.20	\$122.40	\$122.40	\$122.40
Designated Funds	\$30.00	\$0.00	\$0.00	\$0.00
Reserve for One-Time Expenses and Carryover	\$8.30	\$0.00	\$0.00	\$0.00
Net Unrestricted General Fund Balance:	\$140.90	\$133.54	\$137.81	\$136.62
Change in Reserve	\$27.16	(\$7.36)	\$4.27	(\$1.19)
Reserve level	11.28%	8.58%	8.65%	9.95%

General Comments Regarding the Proposed Budget for 2022/23

The 2022/23 Proposed Budget includes recommendations that continue to balance the Board of Education's investments in extensive student programs and supports, competitive employee compensation, prudent fiscal stewardship, addressing unfinished learning, and responding to the impacts of the pandemic. It also keeps at the forefront the Board's mission to nurture and cultivate the interests, intellect, and leadership of our students by providing an excellent, equitable education in a culturally proficient environment.

The assumptions outlined are based on guidance received from School Services of California ("SSC"), as well as the Governor's May Revised Budget for 2022/23 ("the May Revise") information:

- “This May Revision reflects a significantly upgraded revenue forecast due to recent cash trends and improvement in key economic indicators. However, the forecast has become more uncertain given Russia's war on Ukraine, high rates of inflation, and anticipated actions by the Federal Reserve to raise interest rates.”
- “The Budget must continue to be prudent and the state must be prepared for an uncertain future.”
- “The May Revision includes fiscal protections for schools that experienced significant attendance declines.”
- “To prepare for this uncertain future, the May Revision continues building reserves, eliminating budgetary debt, reducing retirement liabilities, and focusing on one-time spending over ongoing investments to maintain structurally balanced budgets over the long term.”
- “Given the uncertain future, it remains essential for the state to focus mainly on one-time expenditures to maintain fiscal stability. Maintaining a balanced budget over the long-term will minimize disruptions to critical programs such as education and health care when revenues decline.”
- “The spending plan further accelerates the implementation of the California for All Kids plan, which is a whole-child support framework designed to target inequities in educational outcomes among students from different demographic backgrounds, and empower parents and families with more options and more services.”
- “While the May Revision avoids a Gann Limit issue, California’s leaders anticipate that the issue will need to be addressed next fiscal year and beyond, or the state could find itself having to reduce non-education spending.”
- The prior guidance in January 2022 from SSC projected the cost-of-living adjustments (COLA) as follows: 5.33% in 2022/23, 3.61% in 2023/24, and 3.64% in 2024/25. Current guidance projects the funded COLAs as follows: 6.56% in 2022/23, 5.38% in 2023/24, and 4.02% in 2024/25. Furthermore, the proposed budget includes three other proposals:
 - Utilizing the average of the three prior years’ Average Daily Attendance (ADA) for Local Control Funding Formula (LCFF) funding
 - Mitigating declining enrollment and ADA declines in 2021/22 due to the impacts of the pandemic by funding 2021/22 on the greater of the current-year ADA or the current-year enrollment adjusted for pre-COVID-19 absence rates
 - Provide funding to lower class size average ratios by providing a transitional-kindergarten (TK) add-on equal to \$2,813 per TK ADAThese proposals equate to an increase of \$52.5 million in 2022/23 (\$32.8 million from the January Governor’s Proposal). Further increases are also projected of \$28.9 million and \$19.8 million in 2023/24, and 2024/25, respectively.
 - Additionally, the Governor proposes \$2.1 billion to increase the LCFF base funding. Currently, the district is awaiting additional details.
- The May Revision proposes California State Teachers’ Retirement System (CalSTRS) employer costs will increase from 16.92% to 19.10% in 2022/23 and will remain the same for 2023/24 and 2024/25. This equates to an increase of \$8.7 million in 2022/23.
- The May Revision proposed California Public Employees’ Retirement System (CalPERS) employer costs have been updated from the Governor’s January Proposal at 25.37% in 2022/23, 25.20% in 2023/24, and 24.60% in 2024/25. This equates to an increase of \$2.9

million in 2022/23, and decreases are projected of \$200,000 and \$700,000 in 2023/24 and 2024/25, respectively.

- The Unemployment Rate remains at .50% in 2022/23. In 2023/24, the rate is anticipated at 0.20% which equates to a decrease of \$2.0 million.
- The 2022/23 Proposed Budget includes a 3.0% salary increase based on contingency language.

Estimates for 2021/22

In preparation of the 2022/23 Proposed Budget and with impacts of the pandemic and return to school in mind, an analysis was completed to estimate the 2021/22 ending balance. The Second Interim projected a net Unrestricted General Fund ending balance of \$119.6 million. The revised projected net Unrestricted General Fund ending balance is \$140.9 million. The difference of \$21.3 million is due mainly to the following components:

- An increase in the current year LCFF – \$500,000
- An increase in current year Medicaid Administrative Activities funds – \$1.5 million
- Salary and benefit savings from authorized but vacant positions and supplemental contracts – \$1.9 million
- Savings of school site and department supplies – \$1.6 million
- Increased utility costs – \$400,000
- Increase in indirect costs mainly due to grant funds allowing indirect – \$1.0 million
- Decrease utilization of reserve from \$23.2 million to \$0 – \$23.2 million
- Increase Committed Fund Balance for textbook adoption – \$8.0 million

Board of Education Designated Funds

The 2022/23 Proposed Budget includes a multi-year approach for utilization of one-time state and federal recovery resources to address the learning needs of students and the effects of the pandemic.

<u>Committed Fund Balance</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
• Future Textbook Adoption	\$ 29.8 million	\$ 18.8 million	\$ 8.0 million
• Pandemic Learning and Recovery	\$122.4 million	\$122.4 million	\$122.4 million

The 2022/23 Proposed budget includes the allocation of \$14.0 million for K-6 Science and History textbook adoption from the 2021/22 committed fund balance.

One-Time Recovery Funds

To date, the district has been awarded nearly \$770.0 million in one-time funding from various state and federal resources. These resources are intended to help districts navigate and respond to the impacts of the pandemic. The district's strategic planning of one-time resources has centered on providing increased student access to instructional and social-emotional interventions, reimagining facility and technology use, and redefining health and safety expectations.

2022/23 Proposed Budget

Local Control Funding Formula (LCFF) – As mentioned earlier, the 2022/23 Proposed Budget assumes a 6.56% COLA, which equates to an increase of approximately \$52.5 million, \$40.4 million base, and \$12.1 million supplemental/concentration.

Education Protection Account – As required by the passage of Proposition 30 in November 2012, a public hearing must be conducted to discuss and approve utilization of Education Protection Account (EPA) funds for 2022/23. This EPA public hearing may be conducted at the same time as the budget public hearing. All K-12 local agencies have the sole authority to determine how the funds are spent, providing salaries and benefits are not used for administrators or any other administrative costs (as determined through the account code structure).

In addition, it is required for the annual financial audit to include verification that EPA funds were used as specified by Proposition 30, and the additional cost of the audit would be an allowable expense from the EPA. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

For 2022/23, the EPA funds are estimated to be 19% of the LCFF funds. This equates to \$173.8 million. All funds will be used to support teacher salary and benefit costs.

State Revenue – Lottery funds have been adjusted to 2021/22 actual ADA resulting in a decrease of \$1.4 million.

School Site Investments – As presented at the February 02, 2022 Board meeting, the 2022/23 Proposed Budget continues support of the staffing parameters at school sites and multiple additional investments to support the aligned instructional system.

Elementary school site investments include:

- Classroom teachers provided per the collective bargaining agreement. Resources for an additional teacher provided at designated elementary schools
- Classroom kindergarten aides are provided to each elementary school
- Safety investments include a police chaplain at K-6 schools and a campus assistant at each K-8 elementary school
- Custodial staff provided based on square footage
- Clerical supports include an office manager, office assistant, and library technician
- Health care professionals include a registered nurse, licensed vocational nurse or health assistant
- Site leadership positions include a principal and a vice principal.

Middle school site investments include:

- Classroom teachers provided per the collective bargaining agreement, middle school redesign, transition teachers, and campus culture teachers
- Safety investments include campus safety assistants
- Custodial staff provided based on square footage

- Clerical supports include an office manager, office assistant, attendance records assistant, and library technician
- Health care professionals include a registered nurse, licensed vocational nurse or health assistant
- Site leadership positions include a principal, vice principal, guidance learning advisor, and counselor

High school site investments include:

- Classroom teachers provided per the collective bargaining agreement. Additional teachers include professional learning updraft system teams, librarian, targeted improvement actions
- Safety investments include a school resource officer, probation officer, and campus safety assistants
- Custodial investments provided based on square footage and may include a PE custodian, pool custodian, and auditorium custodian as necessary based on school facilities
- Clerical supports include an office manager, registrar, assistant registrar, financial technician, office assistant, attendance records assistant, and library technician
- Health care professionals include a registered nurse and licensed vocational nurse
- Site leadership positions include a principal, vice principal, counselor, campus culture director, and athletic director

In addition to the above school site staffing, for 2022/23, additional supports are programmed to address additional concentration funded positions at school sites with an Unduplicated Pupil Percentage (UPP) of 55% or more for social emotional, special education, academic supports and school climate, attendance support and family engagement, safety, and site technology support:

Social Emotional Support

- Allocate an additional 27.0 FTE school psychologists to increase staffing levels to 1.0 FTE at elementary and middle schools and 2.0 FTE at high schools
- Allocate an additional 1.0 FTE behavioral intervention specialist at specialty schools
- Allocate an additional 10.0 FTE resource counseling assistants to add 1.0 FTE per high school and additional 3.0 FTE at specialty schools

Special Education

- Allocate an additional 15.0 FTE regional instructional managers to increase staffing levels to 0.50 FTE at middle schools and 1.0 FTE at high schools

Academic Support and School Climate

- Allocate an additional 65.0 FTE instructional coaches to add 1.0 FTE to elementary schools
- Allocate an additional 15.0 FTE counselors to add 1.0 FTE to middle schools
- Allocate an additional 9.6 FTE teacher, campus climate and culture to increase staffing levels to 1.0 FTE per middle school
- Allocate an additional 11.0 vice principals/guidance learning advisors to add 1.0 FTE at high schools and 4.0 FTE at specialty schools

Attendance Support and Family Engagement

- Allocate an additional 47.0 FTE child welfare and attendance officers to increase staffing at levels to 0.50 to 1.0 FTE at elementary schools and add 1.0 FTE at middle schools and add 2.0 FTE at specialty schools
- Allocate an additional 77.0 FTE home school liaisons to add 1.0 FTE at elementary and middle schools

Safety

- Allocate an additional 23.0 FTE campus safety assistants to add 1.0 FTE to middle, high and specialty schools

Site Technology Support

- Allocate an additional 7.0 FTE technology support specialist I, 1.0 FTE technology support specialist II, and a 1.0 FTE manager I to increase support technicians at high schools
- Allocate an additional 6.0 FTE help desk technicians, 2.0 FTE technology support specialist I, and 1.0 FTE technology support specialist II to increase support at the Family Learning and Tech Support (FLATS) Center

One-Time Recovery Funds

The 2022/23 Proposed Budget includes resources to support the district's eLearn Academy, 7.0 FTE teachers to support literacy class size supports, 2.4 FTE teachers to support credit recovery totaling \$12.9 million.

School Site Funds – As presented at the February 02, 2022 Board meeting, the 2022/23 Proposed Budget allocates an additional \$10.0 million one-time in school site allocations for a total allocation of approximately \$43.5 million. In addition, all schools continue to receive approximately \$20.1 million in instructional classroom supplies, after-school activities/athletics supplies, equipment, and coaching contracts, as well as supplies for libraries.

Benefits and Risk Management – As presented at the February 16, 2022 Board meeting, the 2022/23 Proposed Budget includes an increase to the workers' compensation rate from 1.15% to 1.60% to increase the funded liability level to 90% per Board Policy 3100 of \$2.0 million.

Communications – As presented at the February 16, 2022 Board meeting, the 2022/23 Proposed Budget includes an additional 1.0 FTE media supervisor offset by reductions in contracts and supplies.

Parent University – As presented at the February 16, 2022 Board meeting, the 2022/23 Proposed Budget includes shifting a part-time child welfare attendance specialist to College and Career Readiness.

One-Time Recovery Funds

The 2022/23 Proposed Budget includes support to upgrade technology of \$300,000.

Board of Education – As presented at the March 09, 2022 Board meeting, the 2022/23 Proposed Budget includes one-time support for the November 2022 Board Election of \$26,000 (previously included in multi-year projections).

Human Resources – As presented at the March 09, 2022 Board meeting, the 2022/23 Proposed Budget includes an additional 2.0 FTE human resources specialists of \$194,000.

One-Time Recovery Funds

The 2022/23 Proposed Budget includes support to add a fingerprint machine of \$20,000.

Information Technology – As presented at the March 09, 2022 Board meeting, the 2022/23 Proposed Budget includes additions for core infrastructure and cybersecurity (1.0 FTE system administrator, 1.0 FTE network technician, 2.0 FTE tech support specialist, network equipment), increase support for 1:1 devices, and annual contract increases of \$1.3 million. In addition, in 2021/22, the district pre-purchased computers to secure equipment, resulting in a one-time reduction in computer costs of \$6.0 million in 2022/23 and 2023/24.

One-Time Recovery Funds

The 2022/23 Proposed Budget includes classroom interactive panels for all elementary classrooms, phase II of connectivity infrastructure, school wi-fi expansion, data center security and resiliency, network, and student device supports of \$26.2 million.

Purchasing, Warehouse, Graphics and Mail Room – One-Time Recovery Funds

As presented at the March 09, 2022 Board meeting, the 2022/23 Proposed Budget includes support for cafeteria and outdoor table replacements of \$4.9 million.

Transportation – As presented at the March 09, 2022 Board meeting, the 2022/23 Proposed Budget includes an increase to the First Student annual contract (included in multi-year projections), GPS annual license, and an additional 1.0 FTE manager II of \$213,000.

One-Time Funds

The 2022/23 Proposed Budget includes support for a bus wash system and GPS bus system of \$385,000.

Leadership Development – As presented at the March 16, 2022 Board meeting, the 2022/23 Proposed Budget includes an additional 1.0 FTE principal on special assignment funded by Title II.

One-Time Recovery Funds

The 2022/23 Proposed Budget includes additional support for 5.0 FTE teachers on special assignment for a vice principal institute to develop a pipeline into the district, administrative coaches, a leadership tracking system, principal pipeline supports, supervisor academy resources, and an internal credentialing consultant of \$1.7 million.

Alternative Education – One-Time Recovery Funds

The 2022/23 Proposed Budget includes support for credit attainment of \$371,000.

Instructional Division – As presented at the March 16, 2022 Board meeting, the 2022/23 Proposed Budget includes an additional 1.0 FTE budget technician offset by reductions in contracts and supplies.

Curriculum and Instruction – As presented at the March 16, 2022 Board meeting, the 2022/23 Proposed Budget includes an additional 1.0 FTE customer service representative and 1.0 FTE budget technician offset by reductions in contracts and supplies. In addition, grades K-6 Science and grades 7-12 World Languages textbook adoption of \$14.0 million (previously included in multi-year projections) which will be allocated from the committed funds.

One-Time Recovery Funds

The 2022/23 Proposed Budget includes support for professional learning, digital lessons and licenses, Tier 2 intervention materials, Teaching Fellows contract, and 1.0 FTE teacher on special assignment for Science Adoption of \$23.5 million.

Educator Effectiveness Block Grant – As presented at the March 16, 2022 Board meeting, the 2022/23 Proposed Budget includes a new grant to support additional staffing including the following: instructional coaches for English Language Arts, Math, and new teacher support (6.0 FTE); teacher on special assignment for Ethnic Studies (1.0 FTE); social emotional learning content manager II (1.0 FTE). In addition, professional learning for administrators, teachers and classified staff, paraprofessionals and various staff of \$4.5 million. Funding will be available through 2025/26 for a total allocation of \$18.2 million.

Teacher Development – One-Time Recovery Funds

As presented at the March 16, 2022 Board meeting, the 2022/23 Proposed Budget includes additional support for aspiring teacher pipeline, teacher leadership, 2.0 FTE teachers on special assignment, and continue 1.0 FTE manager II and 1.0 teacher on special assignment of \$4.7 million.

Library Services – One-Time Recovery Funds

As presented at the March 16, 2022 Board meeting, the 2022/23 Proposed Budget includes student backpacks of \$1.6 million.

English Learner Services – One-Time Recovery Funds

As presented at the March 16, 2022 Board meeting, the 2022/23 Proposed Budget includes additional support for Interact Fellow Services, Orchid Translation Services, English language instructional support, peer mentoring services, expansion of Rosetta Stone, Hmong consultant services, and Tiger Bytes custom application of \$1.1 million.

Translation Services – As presented at the March 16, 2022 Board meeting, the 2022/23 Proposed Budget includes an additional 1.0 FTE manager I, 3.0 FTE material translators, and support for supplemental time, supplies, and contracts of \$675,000. In addition, one-time support for start-up equipment and supplies of \$15,000.

Department of Prevention and Intervention – As presented at the April 06, 2022 Board meeting, the 2022/23 Proposed Budget includes an additional 1.0 FTE counselor offset by reductions in

contracts and supplies, 10.0 FTE clinical social workers funded by Title I, and 1.6 FTE for peer mentoring expansion offset with restructure within department.

One-Time Recovery Funds

The 2022/23 Proposed Budget includes an additional 1.0 FTE guidance learning advisor, 1.0 FTE behavior support manager, 2.0 FTE behavior intervention specialists, targeted professional learning, contracted mental health and behavioral support, 2.0 FTE child welfare and attendance specialists II, 4.0 FTE clinical social workers, 2.5 FTE restorative practices counselors, 1.0 FTE manager III, and 1.0 FTE office assistant totaling \$4.0 million.

Student Engagement – As presented at the April 06, 2022 Board meeting, the 2022/23 Proposed Budget includes an additional 1.0 FTE teacher on special assignment funded by Title I.

One-Time Recovery Funds

The 2022/23 Proposed Budget includes additional support for Leadership Academy stipends, writing workshops for African American Student Leadership Academy contracts, 8th grade camp, and Summer Athletic Bridge Academy of \$1.8 million.

Visual and Performing Arts – As presented at the April 06, 2022 Board meeting, the 2022/23 Proposed Budget includes an additional 2.0 FTE music teachers to expand program to Kindergarten of \$223,000.

One-Time Recovery Funds

The 2022/23 Proposed Budget includes additional support for instrument filters and choir masks, art supplies, Teacher Artist Residency, and instrument replacement of \$1.0 million.

Emergency Response – As presented at the April 06, 2022 Board meeting, the 2022/23 Proposed Budget includes an additional 1.0 FTE manager II and an increase for travel and supplies of \$240,000.

Health Services – As presented at the April 06, 2022 Board meeting, the 2022/23 Proposed Budget includes an additional 1.0 FTE manger I, 1.0 FTE nurse for Herrera Health Center (previously included in the multi-year projections), and an increase for supplies and contracts of \$306,000.

One-Time Recovery Funds

The 2022/23 Proposed Budget includes contracts for nurses to support the wellness hubs of \$500,000.

Facilities Planning and Management – One-Time Recovery Funds

As presented at the April 06, 2022 Board meeting, the 2022/23 Proposed Budget includes additional support for social and emotional confidential space, libraries for Cambridge and Dewolf, science lab for Dewolf, and five CNG busses of \$30.8 million.

Nutrition Services – One-Time Recovery Funds

As presented at the April 06, 2022 Board meeting, the 2022/23 Proposed Budget includes additional support for replacement and upgrade of meal preparation equipment of \$1.5 million.

Plant Maintenance – As presented at the April 06, 2022 Board meeting, the 2022/23 Proposed Budget includes the addition of 6.0 FTE for one new mobile maintenance crew which includes a carpenter, electrician, plumber, painter, laborer, and supervisor of \$850,000. In addition, one-time support for mobile maintenance trailer and equipment of \$140,000.

One-Time Recovery Funds

The 2022/23 Proposed Budget includes support to complete HVAC upgrades for Phase I and to begin Phase II totaling \$31.5 million.

Plant Operations – As presented at the April 06, 2022 Board meeting, the 2022/23 Proposed Budget includes an additional 9.0 FTE grounds maintenance workers, 2.0 FTE plant supervisors, and ground maintenance contract increases of \$1.2 million. Included in the multi-year projections is support for 9.1 FTE custodial staff for increased building square footage per staffing parameters and \$2.0 million increase for utilities. In addition, one-time support for grounds maintenance equipment and feminine hygiene dispensers of \$190,000.

African American Academic Acceleration – As presented at the April 20, 2022 Board meeting, the 2022/23 Proposed Budget includes an additional 1.0 FTE budget technician II and continue support of 1.0 FTE program manager I from recovery funds of \$263,000.

One-Time Recovery Funds

The 2022/23 Proposed Budget includes an additional 1.0 FTE program manager, 1.0 FTE project manager, and teacher supplemental contracts of \$589,000.

Engagement and External Partnerships – As presented at the April 20, 2022 Board meeting, the 2022/23 Proposed Budget includes a 1.0 FTE manager I and increase in supplies, contracts and travel of \$664,000.

Early Learning – As presented at the April 20, 2022 Board meeting, the 2022/23 Proposed Budget includes an additional 1.0 FTE program technician and 1.0 FTE behavior intervention specialist of \$193,000. In addition, 2.0 FTE teachers and 3.5 FTE paraprofessionals to support preschool for Herrera Elementary funded by the Preschool Grant.

One-Time Recovery Funds

The 2022/23 Proposed Budget includes support for program opportunities for community outreach, professional learning, and summer school expansion of \$445,000.

Special Education – As presented at the April 20, 2022 Board meeting, the 2022/23 Proposed Budget includes an additional 6.0 FTE co-teachers of \$690,000. In addition, 1.0 FTE workability technician funded by the Workability Grant, 18.75 FTE teachers and paraeducators to align with staffing parameters included in multi-year projections, and one-time supplies for new psychologist and regional instructional managers of \$200,000.

One-Time Recovery Funds

The 2022/23 Proposed Budget includes support for registered Behavioral Technicians contract, Wonderworks Goalbook, and paraeducator contract support of \$3.0 million.

Career Technical Education – As presented at the April 20, 2022 Board meeting, the 2022/23 Proposed Budget includes an additional 4.0 FTE teachers on special assignment and 1.0 FTE project manager for the Internship Program funded by CTEIG and Stronger Workforce Grant. The Aviation Program planning to be offset with supplies and contracts, a shift of 1.0 FTE to Expanded Learning Opportunities Program (ELOP) and reduce 1.2 FTE teachers to adjust to staffing parameters.

College and Career Readiness – As presented at the April 20, 2022 Board Meeting, the 2022/23 Proposed Budget includes additional support for Historical Black College dual enrollment of \$121,000. In addition, shift 0.44 FTE child welfare and attendance specialist from Parent University, and shift 0.50 FTE program manager to ELOP.

One-Time Recovery Funds

The 2022/23 Proposed Budget includes an employability skills contract of \$200,000.

After School Programs – As presented at the April 20, 2022 Board meeting, the 2022/23 Proposed Budget includes an expansion to the after school programs utilizing ELOP. Expansion includes 10.0 FTE coordinators, 1.0 FTE budget technician II, 2.0 FTE project managers, 0.50 FTE program manager, 1.0 FTE secretary II, collaborative partnerships with Community Based Organizations, and increased supplies.

One-Time Recovery Funds

The 2022/23 Proposed Budget includes support to expand after school programs to all secondary sites of \$1.2 million.

Intersession – As presented at the April 20, 2022 Board meeting, the 2022/23 Proposed Budget includes an expansion to intersession programs utilizing ELOP. Expansion includes 1.0 FTE budget technician II, 2.0 FTE project managers, summer camp contracts, collaborative partnerships with Community Based Organizations, and increased supplies.

Board of Education Approved One-time Expenditures

The 2022/23 Proposed Budget includes \$57.2 million for one-time expenditures as follows:

- Supplemental and Concentration Carryover \$30.0 million
- Textbook Adoption \$14.0 million
- Education Center Remodel \$ 4.9 million
- Financial System Upgrade/Conversion \$ 4.2 million
- Design Science Facility Project \$ 2.3 million
- Restricted Routine Maintenance Restrooms \$ 1.1 million
- Transportation Equipment \$ 0.4 million
- Maintenance Equipment \$ 0.3 million

Multi-Year Items

District Contribution to Health Fund – In accordance with the current employee bargaining agreements, the 2022/23 district's health contribution level is \$21,684 per employee participant. An increase of \$1,430 over 2021/22, equating to \$9.7 million for the Health Fund. In addition, the

district's health contribution is estimated to increase by \$738 in 2023/24 equating to \$5.0 million, and an additional \$501 in 2024/25 equating to \$3.4 million.

District Workers' Compensation – The benefit rate for Workers' Compensation results in a reserve level estimated at 90% in 2022/23. Per Board Policy 3100 “during stable times, the district will maintain Workers' Compensation liability at 90 percent”. The rate increase equates to \$2.3 million in 2022/23.

STRS and PERS Employer Costs – The multi-year projections include funding for changed employer rates for STRS and PERS at the levels mentioned earlier in the memo. This equates to a savings of \$200,000 in 2023/24 and an additional savings of \$700,000 in 2024/25.

Governmental Accounting Standards Board Statement Number 75 (GASB No. 75) – The multi-year projections include a \$1.5 million contribution from the Unrestricted General Fund and \$2.0 million from the Health Fund for all years. The GASB 75 reserve, otherwise referred to as the Other Post-Employment Benefit Reserve (OPEB), is estimated at \$73.0 million as of June 30, 2023.

Cash Flow Report – The Standardized Account Code Structure Report (SACS) includes a two-year Cash Flow Report. The report utilizes guidance from Fresno County Superintendent of Schools (FCSS) for the distribution of State funds. The assumptions project a positive cash balance of \$193.0 million on June 30, 2023 and \$121.9 million on June 30, 2024.

Reserve Levels – As previously reported to the Board, the district has six types of reserves. The following table lists the current projected 2021/22 reserve levels and the corresponding change to the reserve level for the 2022/23 fiscal year.

Reserve Type (in millions)	Estimated 2021/22	Planned Change	Proposed 2022/23	Recommended Level 2022/23
Unrestricted General Fund	\$140.90	(\$ 7.36)	\$133.54	\$ 133.54
Workers' Compensation	\$ 27.65	\$ 0.25	\$ 27.90	\$ 31.00 ⁽¹⁾
General Liability Reserve	\$ 3.14	\$ 0.0	\$ 3.14	\$ 3.14 ⁽¹⁾
Health Fund Incurred But Not Paid	\$ 21.89	\$ 1.28	\$ 23.17	\$ 23.17 ⁽¹⁾
Other Post-Employment Benefits (OPEB)	\$ 72.84	\$ 4.35	\$ 77.19	\$1,050.25 ⁽¹⁾
Health Fund Unencumbered Reserves	\$ 59.47	\$ 3.5	\$ 62.97	\$ 33.79 ⁽²⁾

⁽¹⁾ Recommended level is provided by actuarial study

⁽²⁾ Recommended level is provided by the Joint Health Management Board contracted consultant

A full copy of Fresno Unified School District's 2022/23 Proposed Budget is available in the Board of Education office, the Fiscal Services Department, and on the Fiscal Services website at the following link:

<http://www.fresnounified.org/dept/fiscalservices>

A summary of all budgets is included.

**Fresno Unified School District
2022/23 Adopted Budget**

Fund Name	Actual Beginning Balance	Projected Revenues	Projected Expenditures	Projected Other Financing Sources	Projected Ending Fund Balance
General Fund Unrestricted	\$ 287,803,315	\$ 925,483,206	\$ 809,144,371	\$ (114,796,835)	\$ 289,345,315
General Fund Restricted	\$ 42,976,407	\$ 596,537,646	\$ 737,571,068	\$ 113,325,755	\$ 15,268,740
Total General Fund	\$ 330,779,723	\$ 1,522,020,852	\$ 1,546,715,439	\$ (1,471,080)	\$ 304,614,056

Associated Student Body	\$ 2,399,882	\$ 2,256,000	\$ 1,836,000	\$ -	\$ 2,819,882
Adult Education Fund	\$ 2,056,961	\$ 8,110,852	\$ 9,964,234	\$ -	\$ 203,579
Child Development Fund	\$ -	\$ 30,160,972	\$ 30,160,972	\$ -	\$ -
Cafeteria Fund	\$ 15,147,925	\$ 56,704,616	\$ 57,607,142	\$ -	\$ 14,245,399
Deferred Maintenance Fund	\$ -	\$ -	\$ 7,356,409	\$ 7,356,409	\$ -

Adult Education Building Fund	\$ 2,012,454	\$ 30,000	\$ 100,000	\$ -	\$ 1,942,454
Measure X Series D Building Fund	\$ 39,875,854	\$ 850,000	\$ -	\$ (40,725,854)	\$ -
Measure M Series A Building Fund	\$ 24,624,067	\$ 524,332	\$ -	\$ (25,148,397)	\$ -
Total Building Funds	\$ 66,512,375	\$ 1,404,332	\$ 100,000	\$ (65,874,251)	\$ 1,942,454

Capital Facilities Fund	\$ 1,135,692	\$ 1,385,000	\$ 2,491,772	\$ (28,920)	\$ -
County School Facility Fund	\$ 42,740,630	\$ 600,000	\$ 84,826,490	\$ 58,517,842	\$ 17,031,982
Special Reserve for Capital Outlay	\$ 3,251,488	\$ 45,000	\$ 3,296,488	\$ -	\$ -
Total Bond Int and Redemption	\$ 108,447,486	\$ 46,471,533	\$ 54,805,950	\$ -	\$ 100,113,069

Health Fund	\$ 59,473,497	\$ 206,230,025	\$ 200,733,102	\$ (2,000,000)	\$ 62,970,420
Liability Fund	\$ 2,063,735	\$ 8,713,055	\$ 8,032,055	\$ -	\$ 2,744,735
Workers' Compensation Fund	\$ (3,353,437)	\$ 11,576,497	\$ 11,324,069	\$ -	\$ (3,101,009)
Defined Benefits Fund	\$ 10,328,862	\$ 1,319,369	\$ 1,300,000	\$ -	\$ 10,348,231
Total Internal Service Funds	\$ 68,512,657	\$ 227,838,946	\$ 221,389,226	\$ (2,000,000)	\$ 72,962,377

Post Retirement Fund	\$ 72,836,571	\$ 1,000,000	\$ 150,000	\$ 3,500,000	\$ 77,186,571
TOTALS	\$ 713,821,390	\$ 1,897,998,103	\$ 2,020,700,122	\$ -	\$ 591,119,369

Charter Schools	Audited Beginning Balance	Projected Revenues	Projected Expenditures	Projected Ending Fund Balance	Estimated P-2 ADA
Aspen Meadow Charter	\$ 404,543	\$ 4,994,087	\$ 4,760,191	\$ 638,440	310
Aspen Valley Prep	\$ 1,952,650	\$ 5,492,420	\$ 5,451,767	\$ 1,993,303	321
Aspen Ridge Public School	\$ 475	\$ 3,301,454	\$ 3,036,019	\$ 265,910	202
Carter G Woodson Charter	\$ 1,867,856	\$ 6,078,929	\$ 5,697,927	\$ 2,248,858	327
Endeavor Charter School*	\$ 578,283	\$ 3,872,362	\$ 3,357,196	\$ 1,093,449	341
Golden Charter Academy	\$ 86,351	\$ 4,531,485	\$ 4,256,225	\$ 361,611	248
Morris E Dailey Charter	\$ 5,172,663	\$ 3,768,954	\$ 3,447,543	\$ 5,494,074	346
School of Unlimited Learning	\$ 1,615,278	\$ 2,980,247	\$ 2,980,247	\$ 1,615,278	170
Sierra Charter	\$ 3,059,644	\$ 6,485,043	\$ 6,178,375	\$ 3,366,312	424
University High	\$ 4,110,824	\$ 6,145,455	\$ 5,532,269	\$ 4,724,010	475

*22/23 preliminary budget may change based on May revision assumptions

G = General Ledger Data; S =
Supplemental Data

			Data Supplied For:	
Form	Description	2021-22 Estimated Actuals	2022-23 Budget	
01	General Fund/County School Service Fund	GS	GS	
08	Student Activity Special Revenue Fund	G	G	
09	Charter Schools Special Revenue Fund			
10	Special Education Pass-Through Fund			
11	Adult Education Fund	G	G	
12	Child Development Fund	G	G	
13	Cafeteria Special Revenue Fund	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	
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	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
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

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	847,219,124.00	0.00	847,219,124.00	899,699,347.00	0.00	899,699,347.00	6.2%
2) Federal Revenue		8100-8299	0.00	255,780,317.00	255,780,317.00	0.00	342,818,761.00	342,818,761.00	34.0%
3) Other State Revenue		8300-8599	15,465,875.00	189,032,420.00	204,498,295.00	14,194,023.00	243,395,435.00	257,589,458.00	26.0%
4) Other Local Revenue		8600-8799	13,254,765.00	23,004,945.00	36,259,710.00	11,589,836.00	10,323,450.00	21,913,286.00	-39.6%
5) TOTAL, REVENUES			875,939,764.00	467,817,682.00	1,343,757,446.00	925,483,206.00	596,537,646.00	1,522,020,852.00	13.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	333,971,049.00	208,447,385.00	542,418,434.00	349,536,571.00	165,221,461.00	514,758,032.00	-5.1%
2) Classified Salaries		2000-2999	87,651,884.00	61,023,066.00	148,674,950.00	94,427,544.00	105,505,475.00	199,933,019.00	34.5%
3) Employee Benefits		3000-3999	193,230,774.00	146,125,411.00	339,356,185.00	224,321,314.00	187,193,006.00	411,514,320.00	21.3%
4) Books and Supplies		4000-4999	30,742,088.00	62,772,268.00	93,514,356.00	41,495,577.00	98,167,235.00	139,662,812.00	49.3%
5) Services and Other Operating Expenditures		5000-5999	53,769,513.00	57,184,032.00	110,953,545.00	76,862,786.00	94,168,278.00	171,031,064.00	54.1%
6) Capital Outlay		6000-6999	3,022,218.00	1,128,340.00	4,150,558.00	41,148,257.00	66,813,404.00	107,961,661.00	2,501.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,378,388.00	2,594,358.00	3,972,746.00	1,421,745.00	2,594,358.00	4,016,103.00	1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(21,292,777.00)	18,951,682.00	(2,341,095.00)	(20,069,423.00)	17,907,851.00	(2,161,572.00)	-7.7%
9) TOTAL, EXPENDITURES			682,473,137.00	558,226,542.00	1,240,699,679.00	809,144,371.00	737,571,068.00	1,546,715,439.00	24.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			193,466,627.00	(90,408,860.00)	103,057,767.00	116,338,835.00	(141,033,422.00)	(24,694,587.00)	-124.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	28,920.00	6,761,766.00	6,790,686.00	28,920.00	7,356,409.00	7,385,329.00	8.8%
b) Transfers Out		7600-7629	1,500,000.00	6,761,766.00	8,261,766.00	1,500,000.00	7,356,409.00	8,856,409.00	7.2%
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	(103,696,375.00)	103,696,375.00	0.00	(113,325,755.00)	113,325,755.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(105,167,455.00)	103,696,375.00	(1,471,080.00)	(114,796,835.00)	113,325,755.00	(1,471,080.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			88,299,172.00	13,287,515.00	101,586,687.00	1,542,000.00	(27,707,667.00)	(26,165,667.00)	-125.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	199,504,143.26	29,688,892.30	229,193,035.56	287,803,315.26	42,976,407.30	330,779,722.56	44.3%

DescriptionResource CodesObject 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)			199,504,143.26	29,688,892.30	229,193,035.56	287,803,315.26	42,976,407.30	330,779,722.56	44.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			199,504,143.26	29,688,892.30	229,193,035.56	287,803,315.26	42,976,407.30	330,779,722.56	44.3%
2) Ending Balance, June 30 (E + F1e)			287,803,315.26	42,976,407.30	330,779,722.56	289,345,315.26	15,268,740.30	304,614,055.56	-7.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	96,775.62	0.00	96,775.62	96,775.62	0.00	96,775.62	0.0%
Stores		9712	2,528,519.31	0.00	2,528,519.31	2,528,519.31	0.00	2,528,519.31	0.0%
Prepaid Items		9713	977,805.60	0.00	977,805.60	977,805.60	0.00	977,805.60	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	42,976,407.76	42,976,407.76	0.00	15,268,740.76	15,268,740.76	-64.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	105,000,000.00	0.00	105,000,000.00	152,200,000.00	0.00	152,200,000.00	45.0%
Future Textbook Adoption	0000	9760	43,800,000.00		43,800,000.00			0.00	
Pandemic Learning Recovery	0000	9760	61,200,000.00		61,200,000.00			0.00	
Future Textbook Adoption	0000	9760			0.00	29,800,000.00		29,800,000.00	
Pandemic Learning Recovery	0000	9760			0.00	122,400,000.00		122,400,000.00	
d) Assigned									
Other Assignments		9780	38,290,777.00	0.00	38,290,777.00	0.00	0.00	0.00	-100.0%
Design Science Building	0000	9780	2,250,000.00		2,250,000.00			0.00	
Education Center Remodel	0000	9780	4,900,000.00		4,900,000.00			0.00	
Restroom Renovation	0000	9780	1,140,777.00		1,140,777.00			0.00	
Supplemental and Concentration Carry over	0000	9780	30,000,000.00		30,000,000.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	140,909,437.73	0.00	140,909,437.73	133,542,214.73	0.00	133,542,214.73	-5.2%
Unassigned/Unappropriated Amount		9790	0.00	(.46)	(.46)	0.00	(.46)	(.46)	0.0%
G. ASSETS									
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				

DescriptionResource CodesObject 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)	
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	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				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year	8011		597,231,848.00	0.00	597,231,848.00	650,840,597.00	0.00	650,840,597.00	9.0%
Education Protection Account State Aid - Current Year	8012		174,867,274.00	0.00	174,867,274.00	173,824,644.00	0.00	173,824,644.00	-0.6%
State Aid - Prior Years	8019		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									

DescriptionResource CodesObject Codes			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Homeowners' Exemptions		8021	545,489.00	0.00	545,489.00	545,489.00	0.00	545,489.00	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	305,096.00	0.00	305,096.00	305,096.00	0.00	305,096.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	66,301,389.00	0.00	66,301,389.00	66,301,389.00	0.00	66,301,389.00	0.0%
Unsecured Roll Taxes		8042	2,702,637.00	0.00	2,702,637.00	2,702,637.00	0.00	2,702,637.00	0.0%
Prior Years' Taxes		8043	227,900.00	0.00	227,900.00	227,900.00	0.00	227,900.00	0.0%
Supplemental Taxes		8044	2,023,608.00	0.00	2,023,608.00	2,023,608.00	0.00	2,023,608.00	0.0%
Education Revenue Augmentation									
Fund (ERAF)		8045	(1,728,390.00)	0.00	(1,728,390.00)	(1,728,390.00)	0.00	(1,728,390.00)	0.0%
Community Redevelopment Funds									
(SB 617/699/1992)		8047	7,447,985.00	0.00	7,447,985.00	7,447,985.00	0.00	7,447,985.00	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			849,924,836.00	0.00	849,924,836.00	902,490,955.00	0.00	902,490,955.00	6.2%
LCFF Transfers									
Unrestricted LCFF Transfers -									
Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers -									
Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,705,712.00)	0.00	(2,705,712.00)	(2,791,608.00)	0.00	(2,791,608.00)	3.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			847,219,124.00	0.00	847,219,124.00	899,699,347.00	0.00	899,699,347.00	6.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	14,985,541.00	14,985,541.00	0.00	16,486,621.00	16,486,621.00	10.0%
Special Education Discretionary Grants		8182	0.00	1,384,557.00	1,384,557.00	0.00	4,741,874.00	4,741,874.00	242.5%

Description Resource Codes Object Codes			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	704,700.00	704,700.00	0.00	691,200.00	691,200.00	-1.9%
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		57,118,338.00	57,118,338.00		73,706,752.00	73,706,752.00	29.0%
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		6,524,425.00	6,524,425.00		11,736,550.00	11,736,550.00	79.9%
Title III, Part A, Immigrant Student Program	4201	8290		78,601.00	78,601.00		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		1,677,917.00	1,677,917.00		1,580,319.00	1,580,319.00	-5.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		7,975,134.00	7,975,134.00		7,916,666.00	7,916,666.00	-0.7%
Career and Technical									
Education	3500-3599	8290		1,231,863.00	1,231,863.00		1,231,863.00	1,231,863.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	164,099,241.00	164,099,241.00	0.00	224,726,916.00	224,726,916.00	36.9%
TOTAL, FEDERAL REVENUE			0.00	255,780,317.00	255,780,317.00	0.00	342,818,761.00	342,818,761.00	34.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		53,777,272.00	53,777,272.00		63,965,708.00	63,965,708.00	18.9%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,298,168.00	1,298,168.00	0.00	1,298,168.00	1,298,168.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,779,509.00	0.00	2,779,509.00	2,779,509.00	0.00	2,779,509.00	0.0%

			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	Resource Codes	Object Codes							
Lottery - Unrestricted and Instructional Materials		8560	11,390,007.00	4,542,135.00	15,932,142.00	10,001,028.00	3,988,140.00	13,989,168.00	-12.2%
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		5,307,094.00	5,307,094.00		5,125,174.00	5,125,174.00	-3.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive									
Grant Program	6387	8590		2,649,625.00	2,649,625.00		4,194,453.00	4,194,453.00	58.3%
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%
Implementation All Other State Revenue	7405 All Other	8590 8590	1,296,359.00	121,458,126.00	122,754,485.00	1,413,486.00	164,823,792.00	166,237,278.00	35.4%
TOTAL, OTHER STATE REVENUE			15,465,875.00	189,032,420.00	204,498,295.00	14,194,023.00	243,395,435.00	257,589,458.00	26.0%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	1,963,930.00	1,963,930.00	New
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									

DescriptionResource CodesObject 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)	
Sale of Equipment/Supplies		8631	28,213.00	0.00	28,213.00	42,527.00	0.00	42,527.00	50.7%
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	91,438.00	0.00	91,438.00	385,000.00	0.00	385,000.00	321.1%
Interest		8660	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	1,090,000.00	1,090,000.00	0.00	1,090,000.00	1,090,000.00	0.0%
All Other Local Revenue		8699	11,135,114.00	21,914,945.00	33,050,059.00	9,162,309.00	7,269,520.00	16,431,829.00	-50.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DescriptionResource CodesObject 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)	
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			13,254,765.00	23,004,945.00	36,259,710.00	11,589,836.00	10,323,450.00	21,913,286.00	-39.6%
TOTAL, REVENUES			875,939,764.00	467,817,682.00	1,343,757,446.00	925,483,206.00	596,537,646.00	1,522,020,852.00	13.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	265,029,610.00	172,704,060.00	437,733,670.00	273,373,539.00	125,450,335.00	398,823,874.00	-8.9%
Certificated Pupil Support Salaries		1200	23,219,756.00	15,481,486.00	38,701,242.00	28,725,243.00	15,399,493.00	44,124,736.00	14.0%
Certificated Supervisors' and Administrators' Salaries		1300	43,010,516.00	8,518,771.00	51,529,287.00	42,576,827.00	10,952,926.00	53,529,753.00	3.9%
Other Certificated Salaries		1900	2,711,167.00	11,743,068.00	14,454,235.00	4,860,962.00	13,418,707.00	18,279,669.00	26.5%
TOTAL, CERTIFICATED SALARIES			333,971,049.00	208,447,385.00	542,418,434.00	349,536,571.00	165,221,461.00	514,758,032.00	-5.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	6,442,023.00	29,626,455.00	36,068,478.00	6,284,416.00	60,291,692.00	66,576,108.00	84.6%
Classified Support Salaries		2200	43,075,781.00	21,295,929.00	64,371,710.00	46,943,146.00	26,777,351.00	73,720,497.00	14.5%
Classified Supervisors' and Administrators' Salaries		2300	11,056,132.00	3,567,519.00	14,623,651.00	12,284,702.00	6,777,457.00	19,062,159.00	30.4%
Clerical, Technical and Office Salaries		2400	24,247,725.00	4,984,490.00	29,232,215.00	28,534,063.00	8,780,819.00	37,314,882.00	27.6%
Other Classified Salaries		2900	2,830,223.00	1,548,673.00	4,378,896.00	381,217.00	2,878,156.00	3,259,373.00	-25.6%
TOTAL, CLASSIFIED SALARIES			87,651,884.00	61,023,066.00	148,674,950.00	94,427,544.00	105,505,475.00	199,933,019.00	34.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	55,980,140.00	70,496,309.00	126,476,449.00	65,949,150.00	89,922,459.00	155,871,609.00	23.2%
PERS		3201-3202	17,226,885.00	12,734,203.00	29,961,088.00	22,302,637.00	18,672,641.00	40,975,278.00	36.8%
OASDI/Medicare/Alternative		3301-3302	10,934,909.00	7,084,255.00	18,019,164.00	11,506,809.00	8,276,496.00	19,783,305.00	9.8%
Health and Welfare Benefits		3401-3402	74,294,635.00	37,503,335.00	111,797,970.00	87,534,758.00	46,835,242.00	134,370,000.00	20.2%
Unemployment Insurance		3501-3502	2,170,605.00	1,451,504.00	3,622,109.00	2,267,072.00	1,137,416.00	3,404,488.00	-6.0%
Workers' Compensation		3601-3602	4,834,333.00	2,727,952.00	7,562,285.00	7,230,299.00	3,873,231.00	11,103,530.00	46.8%
OPEB, Allocated		3701-3702	27,453,611.00	13,876,808.00	41,330,419.00	27,154,270.00	18,125,219.00	45,279,489.00	9.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	335,656.00	251,045.00	586,701.00	376,319.00	350,302.00	726,621.00	23.8%
TOTAL, EMPLOYEE BENEFITS			193,230,774.00	146,125,411.00	339,356,185.00	224,321,314.00	187,193,006.00	411,514,320.00	21.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	900,000.00	2,111,891.00	3,011,891.00	14,001,503.00	2,000,000.00	16,001,503.00	431.3%
Books and Other Reference Materials		4200	706,677.00	2,913,714.00	3,620,391.00	896,803.00	1,935,595.00	2,832,398.00	-21.8%
Materials and Supplies		4300	23,557,733.00	26,866,239.00	50,423,972.00	20,688,690.00	56,097,785.00	76,786,475.00	52.3%

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)	
Noncapitalized Equipment		4400	5,369,528.00	30,879,424.00	36,248,952.00	5,663,431.00	38,133,855.00	43,797,286.00	20.8%
Food		4700	208,150.00	1,000.00	209,150.00	245,150.00	0.00	245,150.00	17.2%
TOTAL, BOOKS AND SUPPLIES			30,742,088.00	62,772,268.00	93,514,356.00	41,495,577.00	98,167,235.00	139,662,812.00	49.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	9,489,589.00	20,609,674.00	30,099,263.00	20,073,922.00	27,360,883.00	47,434,805.00	57.6%
Travel and Conferences		5200	921,162.00	1,290,472.00	2,211,634.00	1,153,077.00	2,303,491.00	3,456,568.00	56.3%
Dues and Memberships		5300	157,638.00	26,792.00	184,430.00	157,057.00	29,860.00	186,917.00	1.3%
Insurance		5400 - 5450	4,828,813.00	2,698,843.00	7,527,656.00	5,214,495.00	2,587,933.00	7,802,428.00	3.7%
Operations and Housekeeping									
Services		5500	26,247,496.00	1,500.00	26,248,996.00	25,819,560.00	63,090.00	25,882,650.00	-1.4%
Rentals, Leases, Repairs, and									
Noncapitalized Improvements		5600	6,576,398.00	1,776,863.00	8,353,261.00	6,613,268.00	2,314,472.00	8,927,740.00	6.9%
Transfers of Direct Costs		5710	(1,770,397.00)	1,770,397.00	0.00	(2,229,362.00)	2,229,362.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(7,482.00)	(362,610.00)	(370,092.00)	(73,405.00)	(4,591,454.00)	(4,664,859.00)	1,160.5%
Professional/Consulting Services and									
Operating Expenditures		5800	4,426,130.00	27,833,121.00	32,259,251.00	16,291,222.00	61,790,079.00	78,081,301.00	142.0%
Communications		5900	2,900,166.00	1,538,980.00	4,439,146.00	3,842,952.00	80,562.00	3,923,514.00	-11.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,769,513.00	57,184,032.00	110,953,545.00	76,862,786.00	94,168,278.00	171,031,064.00	54.1%
CAPITAL OUTLAY									
Land		6100	28,000.00	0.00	28,000.00	41,007.00	0.00	41,007.00	46.5%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,777,027.00	114,707.00	1,891,734.00	35,763,770.00	60,892,351.00	96,656,121.00	5,009.4%
Books and Media for New School Libraries									
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	780,611.00	796,298.00	1,576,909.00	5,105,305.00	4,227,384.00	9,332,689.00	491.8%
Equipment Replacement		6500	436,580.00	217,335.00	653,915.00	238,175.00	1,693,669.00	1,931,844.00	195.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,022,218.00	1,128,340.00	4,150,558.00	41,148,257.00	66,813,404.00	107,961,661.00	2,501.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
State Special Schools		7130	59,392.00	0.00	59,392.00	59,392.00	0.00	59,392.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	1,504,358.00	1,504,358.00	0.00	1,504,358.00	1,504,358.00	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	1,090,000.00	1,090,000.00	0.00	0.00	0.00	-100.0%
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	1,090,000.00	1,090,000.00	New
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	1,318,996.00	0.00	1,318,996.00	1,362,353.00	0.00	1,362,353.00	3.3%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,378,388.00	2,594,358.00	3,972,746.00	1,421,745.00	2,594,358.00	4,016,103.00	1.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(18,951,682.00)	18,951,682.00	0.00	(17,907,851.00)	17,907,851.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,341,095.00)	0.00	(2,341,095.00)	(2,161,572.00)	0.00	(2,161,572.00)	-7.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(21,292,777.00)	18,951,682.00	(2,341,095.00)	(20,069,423.00)	17,907,851.00	(2,161,572.00)	-7.7%
TOTAL, EXPENDITURES			682,473,137.00	558,226,542.00	1,240,699,679.00	809,144,371.00	737,571,068.00	1,546,715,439.00	24.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	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)	
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	28,920.00	6,761,766.00	6,790,686.00	28,920.00	7,356,409.00	7,385,329.00	8.8%
(a) TOTAL, INTERFUND TRANSFERS IN			28,920.00	6,761,766.00	6,790,686.00	28,920.00	7,356,409.00	7,385,329.00	8.8%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,500,000.00	6,761,766.00	8,261,766.00	1,500,000.00	7,356,409.00	8,856,409.00	7.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,500,000.00	6,761,766.00	8,261,766.00	1,500,000.00	7,356,409.00	8,856,409.00	7.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(103,696,375.00)	103,696,375.00	0.00	(113,325,755.00)	113,325,755.00	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			(103,696,375.00)	103,696,375.00	0.00	(113,325,755.00)	113,325,755.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(105,167,455.00)	103,696,375.00	(1,471,080.00)	(114,796,835.00)	113,325,755.00	(1,471,080.00)	0.0%

			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	847,219,124.00	0.00	847,219,124.00	899,699,347.00	0.00	899,699,347.00	6.2%
2) Federal Revenue		8100-8299	0.00	255,780,317.00	255,780,317.00	0.00	342,818,761.00	342,818,761.00	34.0%
3) Other State Revenue		8300-8599	15,465,875.00	189,032,420.00	204,498,295.00	14,194,023.00	243,395,435.00	257,589,458.00	26.0%
4) Other Local Revenue		8600-8799	13,254,765.00	23,004,945.00	36,259,710.00	11,589,836.00	10,323,450.00	21,913,286.00	-39.6%
5) TOTAL, REVENUES			875,939,764.00	467,817,682.00	1,343,757,446.00	925,483,206.00	596,537,646.00	1,522,020,852.00	13.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	391,003,572.00	384,026,482.00	775,030,054.00	440,821,903.00	445,897,027.00	886,718,930.00	14.4%
2) Instruction - Related Services	2000-2999		90,076,599.00	51,016,350.00	141,092,949.00	97,694,951.00	75,388,325.00	173,083,276.00	22.7%
3) Pupil Services	3000-3999		68,630,262.00	50,555,275.00	119,185,537.00	82,514,663.00	63,526,469.00	146,041,132.00	22.5%
4) Ancillary Services	4000-4999		17,480,949.00	14,566,999.00	32,047,948.00	18,770,021.00	24,824,028.00	43,594,049.00	36.0%
5) Community Services	5000-5999		1,487,121.00	483,408.00	1,970,529.00	1,733,219.00	5,861.00	1,739,080.00	-11.7%
6) Enterprise	6000-6999		1,802,208.00	95,957.00	1,898,165.00	1,559,200.00	71,222.00	1,630,422.00	-14.1%
7) General Administration	7000-7999		22,190,065.00	19,580,806.00	41,770,871.00	33,815,671.00	30,133,704.00	63,949,375.00	53.1%
8) Plant Services	8000-8999		88,423,973.00	35,306,907.00	123,730,880.00	130,812,998.00	95,130,074.00	225,943,072.00	82.6%
9) Other Outgo	9000-9999		1,378,388.00	2,594,358.00	3,972,746.00	1,421,745.00	2,594,358.00	4,016,103.00	1.1%
10) TOTAL, EXPENDITURES			682,473,137.00	558,226,542.00	1,240,699,679.00	809,144,371.00	737,571,068.00	1,546,715,439.00	24.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			193,466,627.00	(90,408,860.00)	103,057,767.00	116,338,835.00	(141,033,422.00)	(24,694,587.00)	-124.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	28,920.00	6,761,766.00	6,790,686.00	28,920.00	7,356,409.00	7,385,329.00	8.8%
b) Transfers Out		7600-7629	1,500,000.00	6,761,766.00	8,261,766.00	1,500,000.00	7,356,409.00	8,856,409.00	7.2%
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	(103,696,375.00)	103,696,375.00	0.00	(113,325,755.00)	113,325,755.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(105,167,455.00)	103,696,375.00	(1,471,080.00)	(114,796,835.00)	113,325,755.00	(1,471,080.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			88,299,172.00	13,287,515.00	101,586,687.00	1,542,000.00	(27,707,667.00)	(26,165,667.00)	-125.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	199,504,143.26	29,688,892.30	229,193,035.56	287,803,315.26	42,976,407.30	330,779,722.56	44.3%

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)	
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)			199,504,143.26	29,688,892.30	229,193,035.56	287,803,315.26	42,976,407.30	330,779,722.56	44.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			199,504,143.26	29,688,892.30	229,193,035.56	287,803,315.26	42,976,407.30	330,779,722.56	44.3%
2) Ending Balance, June 30 (E + F1e)			287,803,315.26	42,976,407.30	330,779,722.56	289,345,315.26	15,268,740.30	304,614,055.56	-7.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	96,775.62	0.00	96,775.62	96,775.62	0.00	96,775.62	0.0%
Stores		9712	2,528,519.31	0.00	2,528,519.31	2,528,519.31	0.00	2,528,519.31	0.0%
Prepaid Items		9713	977,805.60	0.00	977,805.60	977,805.60	0.00	977,805.60	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	42,976,407.76	42,976,407.76	0.00	15,268,740.76	15,268,740.76	-64.5%
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	105,000,000.00	0.00	105,000,000.00	152,200,000.00	0.00	152,200,000.00	45.0%
Future Textbook Adoption	0000	9760	43,800,000.00		43,800,000.00			0.00	
Pandemic Learning Recovery	0000	9760	61,200,000.00		61,200,000.00			0.00	
Future Textbook Adoption	0000	9760			0.00	29,800,000.00		29,800,000.00	
Pandemic Learning Recovery	0000	9760			0.00	122,400,000.00		122,400,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	38,290,777.00	0.00	38,290,777.00	0.00	0.00	0.00	-100.0%
Design Science Building	0000	9780	2,250,000.00		2,250,000.00			0.00	
Education Center Remodel	0000	9780	4,900,000.00		4,900,000.00			0.00	
Restroom Renovation	0000	9780	1,140,777.00		1,140,777.00			0.00	
Supplemental and Concentration Carry over	0000	9780	30,000,000.00		30,000,000.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	140,909,437.73	0.00	140,909,437.73	133,542,214.73	0.00	133,542,214.73	-5.2%
Unassigned/Unappropriated Amount		9790	0.00	(.46)	(.46)	0.00	(.46)	(.46)	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	17,701,426.00	0.00
3385	Special Ed: IDEA Early Intervention Grants	0.00	1.00
6230	California Clean Energy Jobs Act	.75	.75
6266	Educator Effectiveness, FY 2021-22	18,186,921.00	13,538,935.00
6300	Lottery: Instructional Materials	2,147,956.36	.36
6536	Special Ed: Dispute Prevention and Dispute Resolution	1,085,700.00	0.00
6537	Special Ed: Learning Recovery Support	1,200,705.00	0.00
6546	Mental Health-Related Services	404,106.46	404,106.46
7085	Learning Communities for School Success Program	584,642.31	.31
7311	Classified School Employee Professional Development Block Grant	339,253.48	.48
7388	SB 117 COVID-19 LEA Response Funds	1,169,792.00	1,169,792.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	.10	.10
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	.25	.25
9010	Other Restricted Local	155,904.05	155,904.05
Total, Restricted Balance		42,976,407.76	15,268,740.76

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,880,957.00	2,256,000.00	0.0%
5) TOTAL, REVENUES			1,880,957.00	2,256,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,527,960.00	1,836,000.00	20.2%
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			1,527,960.00	1,836,000.00	20.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			352,997.00	420,000.00	19.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			352,997.00	420,000.00	19.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,046,885.27	2,399,882.27	17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,046,885.27	2,399,882.27	17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,046,885.27	2,399,882.27	17.2%
2) Ending Balance, June 30 (E + F1e)			2,399,882.27	2,819,882.27	17.5%
Components of Ending Fund Balance					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,399,882.27	2,819,882.27	17.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,880,957.00	2,256,000.00	19.9%
TOTAL, REVENUES			1,880,957.00	2,256,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	1,527,960.00	1,836,000.00	20.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, BOOKS AND SUPPLIES			1,527,960.00	1,836,000.00	20.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,527,960.00	1,836,000.00	20.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,880,957.00	2,256,000.00	0.0%
5) TOTAL, REVENUES			1,880,957.00	2,256,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,527,960.00	1,836,000.00	20.2%
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			1,527,960.00	1,836,000.00	20.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			352,997.00	420,000.00	19.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			352,997.00	420,000.00	19.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,046,885.27	2,399,882.27	17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,046,885.27	2,399,882.27	17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,046,885.27	2,399,882.27	17.2%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Ending Balance, June 30 (E + F1e)			2,399,882.27	2,819,882.27	17.5%
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	2,399,882.27	2,819,882.27	17.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
8210	Student Activity Funds	2,399,882.27	2,819,882.27
Total, Restricted Balance		2,399,882.27	2,819,882.27

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,344,523.00	1,345,009.00	0.0%
3) Other State Revenue		8300-8599	6,216,950.00	6,216,950.00	0.0%
4) Other Local Revenue		8600-8799	540,983.00	548,893.00	1.5%
5) TOTAL, REVENUES			8,102,456.00	8,110,852.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,649,532.00	2,741,296.00	3.5%
2) Classified Salaries		2000-2999	1,455,667.00	1,683,313.00	15.6%
3) Employee Benefits		3000-3999	2,285,151.00	2,618,150.00	14.6%
4) Books and Supplies		4000-4999	289,051.00	1,678,519.00	480.7%
5) Services and Other Operating Expenditures		5000-5999	889,000.00	1,023,146.00	15.1%
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	222,617.00	219,810.00	-1.3%
9) TOTAL, EXPENDITURES			7,791,018.00	9,964,234.00	27.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			311,438.00	(1,853,382.00)	-695.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			311,438.00	(1,853,382.00)	-695.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,745,523.08	2,056,961.08	17.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,745,523.08	2,056,961.08	17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,745,523.08	2,056,961.08	17.8%
2) Ending Balance, June 30 (E + F1e)			2,056,961.08	203,579.08	-90.1%
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	1,853,381.14	203,029.49	-89.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	203,579.94	549.94	-99.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(.35)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	120,764.00	120,764.00	0.0%
All Other Federal Revenue	All Other	8290	1,223,759.00	1,224,245.00	0.0%
TOTAL, FEDERAL REVENUE			1,344,523.00	1,345,009.00	0.0%
OTHER STATE REVENUE					
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	5,606,096.00	5,606,096.00	0.0%
All Other State Revenue	All Other	8590	610,854.00	610,854.00	0.0%
TOTAL, OTHER STATE REVENUE			6,216,950.00	6,216,950.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,248.00	6,248.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	149,979.00	149,979.00	0.0%
Interagency Services		8677	353,005.00	360,915.00	2.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	31,751.00	31,751.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			540,983.00	548,893.00	1.5%
TOTAL, REVENUES			8,102,456.00	8,110,852.00	0.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,779,527.00	1,811,213.00	1.8%
Certificated Pupil Support Salaries		1200	267,792.00	299,543.00	11.9%
Certificated Supervisors' and Administrators' Salaries		1300	602,213.00	630,540.00	4.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,649,532.00	2,741,296.00	3.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	479,587.00	515,810.00	7.6%
Classified Supervisors' and Administrators' Salaries		2300	115,124.00	115,124.00	0.0%
Clerical, Technical and Office Salaries		2400	840,956.00	990,879.00	17.8%
Other Classified Salaries		2900	20,000.00	61,500.00	207.5%
TOTAL, CLASSIFIED SALARIES			1,455,667.00	1,683,313.00	15.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	723,484.00	794,562.00	9.8%
PERS		3201-3202	318,596.00	409,353.00	28.5%
OASDI/Medicare/Alternative		3301-3302	142,944.00	164,061.00	14.8%
Health and Welfare Benefits		3401-3402	748,618.00	825,936.00	10.3%
Unemployment Insurance		3501-3502	20,527.00	22,117.00	7.7%
Workers' Compensation		3601-3602	47,040.00	70,792.00	50.5%
OPEB, Allocated		3701-3702	276,887.00	321,201.00	16.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,055.00	10,128.00	43.6%
TOTAL, EMPLOYEE BENEFITS			2,285,151.00	2,618,150.00	14.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	5,939.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	258,494.00	1,661,008.00	542.6%
Noncapitalized Equipment		4400	30,557.00	11,572.00	-62.1%
TOTAL, BOOKS AND SUPPLIES			289,051.00	1,678,519.00	480.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	113,248.00	108,410.00	-4.3%
Travel and Conferences		5200	28,988.00	45,920.00	58.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	47,027.00	50,882.00	8.2%
Operations and Housekeeping Services		5500	338,894.00	393,000.00	16.0%
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	2,425.00	13,654.00	463.1%
Professional/Consulting Services and					
Operating Expenditures		5800	358,281.00	411,280.00	14.8%
Communications		5900	137.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			889,000.00	1,023,146.00	15.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	222,617.00	219,810.00	-1.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			222,617.00	219,810.00	-1.3%
TOTAL, EXPENDITURES			7,791,018.00	9,964,234.00	27.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,344,523.00	1,345,009.00	0.0%
3) Other State Revenue		8300-8599	6,216,950.00	6,216,950.00	0.0%
4) Other Local Revenue		8600-8799	540,983.00	548,893.00	1.5%
5) TOTAL, REVENUES			8,102,456.00	8,110,852.00	0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,948,242.00	3,214,630.00	9.0%
2) Instruction - Related Services	2000-2999		2,999,091.00	4,648,718.00	55.0%
3) Pupil Services	3000-3999		421,291.00	506,051.00	20.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		121,356.00	197,855.00	63.0%
7) General Administration	7000-7999		222,617.00	219,810.00	-1.3%
8) Plant Services	8000-8999		1,078,421.00	1,177,170.00	9.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,791,018.00	9,964,234.00	27.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			311,438.00	(1,853,382.00)	-695.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			311,438.00	(1,853,382.00)	-695.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,745,523.08	2,056,961.08	17.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,745,523.08	2,056,961.08	17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,745,523.08	2,056,961.08	17.8%
2) Ending Balance, June 30 (E + F1e)			2,056,961.08	203,579.08	-90.1%
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	1,853,381.14	203,029.49	-89.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	203,579.94	549.94	-99.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(.35)	New

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6371	CalWORKs for ROCP or Adult Education	455,739.65	0.00
6391	Adult Education Program	1,397,641.49	203,029.49
Total, Restricted Balance		1,853,381.14	203,029.49

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,356,636.00	2,428,944.00	79.0%
3) Other State Revenue		8300-8599	18,387,474.00	25,400,547.00	38.1%
4) Other Local Revenue		8600-8799	427,294.00	2,331,481.00	445.6%
5) TOTAL, REVENUES			20,171,404.00	30,160,972.00	49.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,958,951.00	6,369,694.00	-8.5%
2) Classified Salaries		2000-2999	3,710,260.00	4,864,851.00	31.1%
3) Employee Benefits		3000-3999	7,675,794.00	9,872,918.00	28.6%
4) Books and Supplies		4000-4999	1,280,878.00	2,270,563.00	77.3%
5) Services and Other Operating Expenditures		5000-5999	425,621.00	5,948,626.00	1,297.6%
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	823,295.00	834,320.00	1.3%
9) TOTAL, EXPENDITURES			20,874,799.00	30,160,972.00	44.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(703,395.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(703,395.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	703,395.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			703,395.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			703,395.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,356,636.00	2,428,944.00	79.0%
TOTAL, FEDERAL REVENUE			1,356,636.00	2,428,944.00	79.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	16,834,367.00	17,738,810.00	5.4%
All Other State Revenue	All Other	8590	1,553,107.00	7,661,737.00	393.3%
TOTAL, OTHER STATE REVENUE			18,387,474.00	25,400,547.00	38.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	44,784.00	40,009.00	-10.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	12,510.00	638,937.00	5,007.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	370,000.00	1,652,535.00	346.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			427,294.00	2,331,481.00	445.6%
TOTAL, REVENUES			20,171,404.00	30,160,972.00	49.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	6,212,311.00	5,392,355.00	-13.2%
Certificated Pupil Support Salaries		1200	113,357.00	116,270.00	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	256,584.00	335,974.00	30.9%
Other Certificated Salaries		1900	376,699.00	525,095.00	39.4%
TOTAL, CERTIFICATED SALARIES			6,958,951.00	6,369,694.00	-8.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,503,010.00	4,223,606.00	20.6%
Classified Support Salaries		2200	3,410.00	47,844.00	1,303.0%
Classified Supervisors' and Administrators' Salaries		2300	91,140.00	393,120.00	331.3%
Clerical, Technical and Office Salaries		2400	112,700.00	200,281.00	77.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,710,260.00	4,864,851.00	31.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,544,655.00	1,797,279.00	16.4%
PERS		3201-3202	862,365.00	1,353,236.00	56.9%
OASDI/Medicare/Alternative		3301-3302	405,803.00	462,516.00	14.0%
Health and Welfare Benefits		3401-3402	3,408,791.00	4,307,199.00	26.4%
Unemployment Insurance		3501-3502	52,071.00	58,453.00	12.3%
Workers' Compensation		3601-3602	116,895.00	187,078.00	60.0%
OPEB, Allocated		3701-3702	1,260,789.00	1,674,994.00	32.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	24,425.00	32,163.00	31.7%
TOTAL, EMPLOYEE BENEFITS			7,675,794.00	9,872,918.00	28.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,280,878.00	2,270,563.00	77.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,280,878.00	2,270,563.00	77.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	2,939,702.00	New
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	116,504.00	134,462.00	15.4%
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	13,191.00	1,143,181.00	8,566.4%
Professional/Consulting Services and Operating Expenditures		5800	295,923.00	1,731,281.00	485.0%
Communications		5900	3.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			425,621.00	5,948,626.00	1,297.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	823,295.00	834,320.00	1.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			823,295.00	834,320.00	1.3%
TOTAL, EXPENDITURES			20,874,799.00	30,160,972.00	44.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,356,636.00	2,428,944.00	79.0%
3) Other State Revenue		8300-8599	18,387,474.00	25,400,547.00	38.1%
4) Other Local Revenue		8600-8799	427,294.00	2,331,481.00	445.6%
5) TOTAL, REVENUES			20,171,404.00	30,160,972.00	49.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		15,781,442.00	22,002,787.00	39.4%
2) Instruction - Related Services	2000-2999		1,404,824.00	2,215,940.00	57.7%
3) Pupil Services	3000-3999		157,286.00	254,109.00	61.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		2,408,111.00	2,543,366.00	5.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		823,295.00	834,320.00	1.3%
8) Plant Services	8000-8999		299,841.00	2,310,450.00	670.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,874,799.00	30,160,972.00	44.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(703,395.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(703,395.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	703,395.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			703,395.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			703,395.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,540,513.00	52,206,786.00	7.6%
3) Other State Revenue		8300-8599	2,487,739.00	3,211,627.00	29.1%
4) Other Local Revenue		8600-8799	908,494.00	1,286,203.00	41.6%
5) TOTAL, REVENUES			51,936,746.00	56,704,616.00	9.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,344,827.00	15,571,747.00	8.6%
3) Employee Benefits		3000-3999	11,447,055.00	12,384,217.00	8.2%
4) Books and Supplies		4000-4999	20,253,100.00	24,904,320.00	23.0%
5) Services and Other Operating Expenditures		5000-5999	2,327,875.00	2,927,837.00	25.8%
6) Capital Outlay		6000-6999	485,635.00	711,579.00	46.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,295,183.00	1,107,442.00	-14.5%
9) TOTAL, EXPENDITURES			50,153,675.00	57,607,142.00	14.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,783,071.00	(902,526.00)	-150.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,783,071.00	(902,526.00)	-150.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,364,854.32	15,147,925.32	13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,364,854.32	15,147,925.32	13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,364,854.32	15,147,925.32	13.3%
2) Ending Balance, June 30 (E + F1e)			15,147,925.32	14,245,399.32	-6.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,543,194.00	1,543,194.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,604,731.32	12,702,205.32	-6.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	48,540,513.00	52,074,397.00	7.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	132,389.00	New
TOTAL, FEDERAL REVENUE			48,540,513.00	52,206,786.00	7.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,487,739.00	3,211,627.00	29.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,487,739.00	3,211,627.00	29.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	24,091.00	107,001.00	344.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	204,196.00	350,000.00	71.4%
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	680,207.00	829,202.00	21.9%
TOTAL, OTHER LOCAL REVENUE			908,494.00	1,286,203.00	41.6%
TOTAL, REVENUES			51,936,746.00	56,704,616.00	9.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	11,523,914.00	12,481,315.00	8.3%
Classified Supervisors' and Administrators' Salaries		2300	993,578.00	1,049,564.00	5.6%
Clerical, Technical and Office Salaries		2400	859,468.00	940,868.00	9.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Classified Salaries		2900	967,867.00	1,100,000.00	13.7%
TOTAL, CLASSIFIED SALARIES			14,344,827.00	15,571,747.00	8.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	6,815.00	New
PERS		3201-3202	2,709,597.00	3,102,197.00	14.5%
OASDI/Medicare/Alternative		3301-3302	1,039,701.00	1,054,330.00	1.4%
Health and Welfare Benefits		3401-3402	5,397,450.00	5,634,549.00	4.4%
Unemployment Insurance		3501-3502	70,821.00	78,246.00	10.5%
Workers' Compensation		3601-3602	164,784.00	249,406.00	51.4%
OPEB, Allocated		3701-3702	1,996,255.00	2,191,214.00	9.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	68,447.00	67,460.00	-1.4%
TOTAL, EMPLOYEE BENEFITS			11,447,055.00	12,384,217.00	8.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,353,309.00	3,074,123.00	30.6%
Noncapitalized Equipment		4400	123,993.00	100,000.00	-19.4%
Food		4700	17,775,798.00	21,730,197.00	22.2%
TOTAL, BOOKS AND SUPPLIES			20,253,100.00	24,904,320.00	23.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,090.00	40,440.00	123.5%
Dues and Memberships		5300	69,563.00	70,000.00	0.6%
Insurance		5400-5450	164,784.00	179,523.00	8.9%
Operations and Housekeeping Services		5500	502,766.00	698,000.00	38.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,594,543.00	1,575,195.00	-1.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(151,983.00)	167,365.00	-210.1%
Professional/Consulting Services and					
Operating Expenditures		5800	100,040.00	163,314.00	63.2%
Communications		5900	30,072.00	34,000.00	13.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,327,875.00	2,927,837.00	25.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	485,635.00	711,579.00	46.5%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			485,635.00	711,579.00	46.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,295,183.00	1,107,442.00	-14.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,295,183.00	1,107,442.00	-14.5%
TOTAL, EXPENDITURES			50,153,675.00	57,607,142.00	14.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	48,540,513.00	52,206,786.00	7.6%
3) Other State Revenue		8300-8599	2,487,739.00	3,211,627.00	29.1%
4) Other Local Revenue		8600-8799	908,494.00	1,286,203.00	41.6%
5) TOTAL, REVENUES			51,936,746.00	56,704,616.00	9.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		48,296,398.00	55,793,173.00	15.5%
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		140,517.00	121,527.00	-13.5%
7) General Administration	7000-7999		1,295,183.00	1,107,442.00	-14.5%
8) Plant Services	8000-8999		421,577.00	585,000.00	38.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			50,153,675.00	57,607,142.00	14.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,783,071.00	(902,526.00)	-150.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,783,071.00	(902,526.00)	-150.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,364,854.32	15,147,925.32	13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,364,854.32	15,147,925.32	13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,364,854.32	15,147,925.32	13.3%
2) Ending Balance, June 30 (E + F1e)			15,147,925.32	14,245,399.32	-6.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,543,194.00	1,543,194.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,604,731.32	12,702,205.32	-6.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	12,496,194.74	12,181,007.74
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,108,536.58	521,197.58
Total, Restricted Balance		13,604,731.32	12,702,205.32

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,087.00	0.00	-100.0%
5) TOTAL, REVENUES			2,087.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	110,279.00	2,421.00	-97.8%
5) Services and Other Operating Expenditures		5000-5999	6,653,574.00	7,353,988.00	10.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,763,853.00	7,356,409.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,761,766.00)	(7,356,409.00)	8.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,761,766.00	7,356,409.00	8.8%
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			6,761,766.00	7,356,409.00	8.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,087.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,087.00	0.00	-100.0%
TOTAL, REVENUES			2,087.00	0.00	-100.0%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	110,279.00	2,421.00	-97.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			110,279.00	2,421.00	-97.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,983,695.00	6,749,117.00	12.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	37,544.00	197,904.00	427.1%
Professional/Consulting Services and					
Operating Expenditures		5800	632,335.00	406,967.00	-35.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,653,574.00	7,353,988.00	10.5%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			6,763,853.00	7,356,409.00	8.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	6,761,766.00	7,356,409.00	8.8%
(a) TOTAL, INTERFUND TRANSFERS IN			6,761,766.00	7,356,409.00	8.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			6,761,766.00	7,356,409.00	8.8%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,087.00	0.00	-100.0%
5) TOTAL, REVENUES			2,087.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,763,853.00	7,356,409.00	8.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,763,853.00	7,356,409.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,761,766.00)	(7,356,409.00)	8.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,761,766.00	7,356,409.00	8.8%
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			6,761,766.00	7,356,409.00	8.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,317,116.00	1,404,332.00	-39.4%
5) TOTAL, REVENUES			2,317,116.00	1,404,332.00	-39.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	150,939.00	100,000.00	-33.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			150,939.00	100,000.00	-33.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,166,177.00	1,304,332.00	-39.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,778,044.00	65,874,251.00	-18.5%
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			(80,778,044.00)	(65,874,251.00)	-18.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(78,611,867.00)	(64,569,919.00)	-17.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	145,124,242.15	66,512,375.15	-54.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,124,242.15	66,512,375.15	-54.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			145,124,242.15	66,512,375.15	-54.2%
2) Ending Balance, June 30 (E + F1e)			66,512,375.15	1,942,456.15	-97.1%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	66,512,375.15	1,942,456.15	-97.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,317,116.00	1,404,332.00	-39.4%
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			2,317,116.00	1,404,332.00	-39.4%
TOTAL, REVENUES			2,317,116.00	1,404,332.00	-39.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,497.00	100,000.00	106.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	59,944.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	42,498.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,939.00	100,000.00	-33.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			150,939.00	100,000.00	-33.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	80,778,044.00	65,874,251.00	-18.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,778,044.00	65,874,251.00	-18.5%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(80,778,044.00)	(65,874,251.00)	-18.5%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,317,116.00	1,404,332.00	-39.4%
5) TOTAL, REVENUES			2,317,116.00	1,404,332.00	-39.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		130,939.00	100,000.00	-23.6%
9) Other Outgo	9000-9999	Except 7600-7699	20,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			150,939.00	100,000.00	-33.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			2,166,177.00	1,304,332.00	-39.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,778,044.00	65,874,251.00	-18.5%
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			(80,778,044.00)	(65,874,251.00)	-18.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(78,611,867.00)	(64,569,919.00)	-17.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	145,124,242.15	66,512,375.15	-54.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,124,242.15	66,512,375.15	-54.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			145,124,242.15	66,512,375.15	-54.2%
2) Ending Balance, June 30 (E + F1e)			66,512,375.15	1,942,456.15	-97.1%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	66,512,375.15	1,942,456.15	-97.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,351,199.00	1,385,000.00	2.5%
5) TOTAL, REVENUES			1,351,199.00	1,385,000.00	2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,581.00	0.00	-100.0%
3) Employee Benefits		3000-3999	7,627.00	0.00	-100.0%
4) Books and Supplies		4000-4999	18,796.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	77,585.00	2,357,854.00	2,939.1%
6) Capital Outlay		6000-6999	1,030,995.00	133,917.00	-87.0%
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			1,150,584.00	2,491,771.00	116.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200,615.00	(1,106,771.00)	-651.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	28,920.00	28,920.00	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			(28,920.00)	(28,920.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			171,695.00	(1,135,691.00)	-761.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	963,996.79	1,135,691.79	17.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			963,996.79	1,135,691.79	17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			963,996.79	1,135,691.79	17.8%
2) Ending Balance, June 30 (E + F1e)			1,135,691.79	.79	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,135,691.79	.79	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	24,902.00	35,000.00	40.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,326,297.00	1,350,000.00	1.8%
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			1,351,199.00	1,385,000.00	2.5%
TOTAL, REVENUES			1,351,199.00	1,385,000.00	2.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,615.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	9,966.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,581.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,387.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,094.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	2,085.00	0.00	-100.0%
Unemployment Insurance		3501-3502	70.00	0.00	-100.0%
Workers' Compensation		3601-3602	170.00	0.00	-100.0%
OPEB, Allocated		3701-3702	771.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	50.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			7,627.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	18,796.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			18,796.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	170.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,960.00	1,295,973.00	2,136.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,018.00	5,106.00	153.0%
Professional/Consulting Services and Operating Expenditures		5800	17,437.00	1,056,775.00	5,960.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			77,585.00	2,357,854.00	2,939.1%
CAPITAL OUTLAY					
Land		6100	375.00	15,418.00	4,011.5%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,018,344.00	106,223.00	-89.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	12,276.00	12,276.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,030,995.00	133,917.00	-87.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,150,584.00	2,491,771.00	116.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	28,920.00	28,920.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			28,920.00	28,920.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(28,920.00)	(28,920.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,351,199.00	1,385,000.00	2.5%
5) TOTAL, REVENUES			1,351,199.00	1,385,000.00	2.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,150,584.00	2,491,771.00	116.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,150,584.00	2,491,771.00	116.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			200,615.00	(1,106,771.00)	-651.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	28,920.00	28,920.00	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			(28,920.00)	(28,920.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			171,695.00	(1,135,691.00)	-761.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	963,996.79	1,135,691.79	17.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			963,996.79	1,135,691.79	17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			963,996.79	1,135,691.79	17.8%
2) Ending Balance, June 30 (E + F1e)			1,135,691.79	.79	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,135,691.79	.79	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	1,135,691.79	.79
Total, Restricted Balance		1,135,691.79	.79

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	530,394.00	600,000.00	13.1%
5) TOTAL, REVENUES			530,394.00	600,000.00	13.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,463,688.00	1,236,298.00	-15.5%
3) Employee Benefits		3000-3999	806,379.00	721,187.00	-10.6%
4) Books and Supplies		4000-4999	814,562.00	3,043,628.00	273.7%
5) Services and Other Operating Expenditures		5000-5999	12,419,979.00	23,263,926.00	87.3%
6) Capital Outlay		6000-6999	69,021,882.00	56,561,451.00	-18.1%
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			84,526,490.00	84,826,490.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(83,996,096.00)	(84,226,490.00)	0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		74,016,278.00	58,517,842.00	-20.9%
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			74,016,278.00	58,517,842.00	-20.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,979,818.00)	(25,708,648.00)	157.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		52,720,448.48	42,740,630.48	-18.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,720,448.48	42,740,630.48	-18.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,720,448.48	42,740,630.48	-18.9%
2) Ending Balance, June 30 (E + F1e)			42,740,630.48	17,031,982.48	-60.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		42,740,630.48	17,031,982.48	-60.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	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%
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	520,816.00	600,000.00	15.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	9,578.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			530,394.00	600,000.00	13.1%
TOTAL, REVENUES			530,394.00	600,000.00	13.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,008,614.00	941,330.00	-6.7%
Classified Supervisors' and Administrators' Salaries		2300	226,269.00	158,894.00	-29.8%
Clerical, Technical and Office Salaries		2400	213,815.00	136,074.00	-36.4%
Other Classified Salaries		2900	14,990.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,463,688.00	1,236,298.00	-15.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	343,908.00	322,673.00	-6.2%
OASDI/Medicare/Alternative		3301-3302	113,561.00	94,578.00	-16.7%
Health and Welfare Benefits		3401-3402	236,010.00	196,725.00	-16.6%
Unemployment Insurance		3501-3502	7,428.00	6,181.00	-16.8%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	17,425.00	19,780.00	13.5%
OPEB, Allocated		3701-3702	87,293.00	76,504.00	-12.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	754.00	4,746.00	529.4%
TOTAL, EMPLOYEE BENEFITS			806,379.00	721,187.00	-10.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	81,840.00	79,761.00	-2.5%
Noncapitalized Equipment		4400	732,722.00	2,963,867.00	304.5%
TOTAL, BOOKS AND SUPPLIES			814,562.00	3,043,628.00	273.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,202.00	0.00	-100.0%
Insurance		5400-5450	17,425.00	14,218.00	-18.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,794,788.00	8,837,477.00	132.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	371,930.00	3,070,619.00	725.6%
Professional/Consulting Services and Operating Expenditures		5800	8,234,634.00	11,341,612.00	37.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,419,979.00	23,263,926.00	87.3%
CAPITAL OUTLAY					
Land		6100	191,931.00	1,057,765.00	451.1%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	68,244,474.00	49,399,160.00	-27.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	585,477.00	6,104,526.00	942.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			69,021,882.00	56,561,451.00	-18.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			84,526,490.00	84,826,490.00	0.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	74,016,278.00	58,517,842.00	-20.9%
(a) TOTAL, INTERFUND TRANSFERS IN			74,016,278.00	58,517,842.00	-20.9%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			74,016,278.00	58,517,842.00	-20.9%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	530,394.00	600,000.00	13.1%
5) TOTAL, REVENUES			530,394.00	600,000.00	13.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		84,502,490.00	84,826,490.00	0.4%
9) Other Outgo	9000-9999	Except 7600-7699	24,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			84,526,490.00	84,826,490.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(83,996,096.00)	(84,226,490.00)	0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	74,016,278.00	58,517,842.00	-20.9%
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			74,016,278.00	58,517,842.00	-20.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(9,979,818.00)	(25,708,648.00)	157.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,720,448.48	42,740,630.48	-18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,720,448.48	42,740,630.48	-18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,720,448.48	42,740,630.48	-18.9%
2) Ending Balance, June 30 (E + F1e)			42,740,630.48	17,031,982.48	-60.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	42,740,630.48	17,031,982.48	-60.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,279.00	45,000.00	27.6%
5) TOTAL, REVENUES			35,279.00	45,000.00	27.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	73,448.00	98,232.00	33.7%
3) Employee Benefits		3000-3999	42,194.00	57,302.00	35.8%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	128,049.00	2,390,006.00	1,766.5%
6) Capital Outlay		6000-6999	148,593.00	750,947.00	405.4%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			392,284.00	3,296,487.00	740.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(357,005.00)	(3,251,487.00)	810.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(357,005.00)	(3,251,487.00)	810.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,608,492.87	3,251,487.87	-9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,608,492.87	3,251,487.87	-9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,608,492.87	3,251,487.87	-9.9%
2) Ending Balance, June 30 (E + F1e)			3,251,487.87	.87	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,251,487.87	.87	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	35,279.00	45,000.00	27.6%
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			35,279.00	45,000.00	27.6%
TOTAL, REVENUES			35,279.00	45,000.00	27.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	54,818.00	74,795.00	36.4%
Classified Supervisors' and Administrators' Salaries		2300	9,936.00	12,625.00	27.1%
Clerical, Technical and Office Salaries		2400	8,694.00	10,812.00	24.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			73,448.00	98,232.00	33.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	16,672.00	25,638.00	53.8%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative		3301-3302	5,523.00	7,514.00	36.0%
Health and Welfare Benefits		3401-3402	13,690.00	15,631.00	14.2%
Unemployment Insurance		3501-3502	361.00	491.00	36.0%
Workers' Compensation		3601-3602	848.00	1,572.00	85.4%
OPEB, Allocated		3701-3702	5,063.00	6,079.00	20.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	37.00	377.00	918.9%
TOTAL, EMPLOYEE BENEFITS			42,194.00	57,302.00	35.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	848.00	1,130.00	33.3%
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	(10,000.00)	(24,970.00)	149.7%
Professional/Consulting Services and Operating Expenditures		5800	137,201.00	2,413,846.00	1,659.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			128,049.00	2,390,006.00	1,766.5%
CAPITAL OUTLAY					
Land		6100	0.00	5,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	148,593.00	720,947.00	385.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	25,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			148,593.00	750,947.00	405.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			392,284.00	3,296,487.00	740.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,279.00	45,000.00	27.6%
5) TOTAL, REVENUES			35,279.00	45,000.00	27.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		392,284.00	3,296,487.00	740.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			392,284.00	3,296,487.00	740.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(357,005.00)	(3,251,487.00)	810.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(357,005.00)	(3,251,487.00)	810.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,608,492.87	3,251,487.87	-9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,608,492.87	3,251,487.87	-9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,608,492.87	3,251,487.87	-9.9%
2) Ending Balance, June 30 (E + F1e)			3,251,487.87	.87	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,251,487.87	.87	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	446,242.00	367,964.00	-17.5%
4) Other Local Revenue		8600-8799	57,404,192.00	46,103,569.00	-19.7%
5) TOTAL, REVENUES			57,850,434.00	46,471,533.00	-19.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	237,884,927.00	54,805,950.00	-77.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			237,884,927.00	54,805,950.00	-77.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(180,034,493.00)	(8,334,417.00)	-95.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	8,484.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,484.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(180,026,009.00)	(8,334,417.00)	-95.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	288,473,494.93	108,447,485.93	-62.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			288,473,494.93	108,447,485.93	-62.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			288,473,494.93	108,447,485.93	-62.4%
2) Ending Balance, June 30 (E + F1e)			108,447,485.93	100,113,068.93	-7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	108,447,485.93	100,113,068.93	-7.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	446,242.00	367,964.00	-17.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			446,242.00	367,964.00	-17.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	54,537,725.00	44,569,671.00	-18.3%
Unsecured Roll		8612	265,418.00	229,978.00	-13.4%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	1,018,154.00	827,920.00	-18.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,818,677.00	476,000.00	-73.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(235,782.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			57,404,192.00	46,103,569.00	-19.7%
TOTAL, REVENUES			57,850,434.00	46,471,533.00	-19.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	168,026,453.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	21,218.00	18,934.00	-10.8%
Debt Service - Interest		7438	20,931,939.00	21,536,923.00	2.9%
Other Debt Service - Principal		7439	48,905,317.00	33,250,093.00	-32.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			237,884,927.00	54,805,950.00	-77.0%
TOTAL, EXPENDITURES			237,884,927.00	54,805,950.00	-77.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	8,484.00	0.00	-100.0%
(c) TOTAL, SOURCES			8,484.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8,484.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	446,242.00	367,964.00	-17.5%
4) Other Local Revenue		8600-8799	57,404,192.00	46,103,569.00	-19.7%
5) TOTAL, REVENUES			57,850,434.00	46,471,533.00	-19.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	237,884,927.00	54,805,950.00	-77.0%
10) TOTAL, EXPENDITURES			237,884,927.00	54,805,950.00	-77.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(180,034,493.00)	(8,334,417.00)	-95.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	8,484.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,484.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(180,026,009.00)	(8,334,417.00)	-95.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	288,473,494.93	108,447,485.93	-62.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			288,473,494.93	108,447,485.93	-62.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			288,473,494.93	108,447,485.93	-62.4%
2) Ending Balance, June 30 (E + F1e)			108,447,485.93	100,113,068.93	-7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	108,447,485.93	100,113,068.93	-7.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	217,235,292.00	227,838,946.00	4.9%
5) TOTAL, REVENUES			217,235,292.00	227,838,946.00	4.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,811,018.00	1,856,569.00	2.5%
3) Employee Benefits		3000-3999	956,735.00	1,031,653.00	7.8%
4) Books and Supplies		4000-4999	9,510.00	19,233.00	102.2%
5) Services and Other Operating Expenses		5000-5999	210,359,087.00	218,481,771.00	3.9%
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			213,136,350.00	221,389,226.00	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,098,942.00	6,449,720.00	57.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,000,000.00)	(2,000,000.00)	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,098,942.00	4,449,720.00	112.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	66,413,715.07	68,512,657.07	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,413,715.07	68,512,657.07	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			66,413,715.07	68,512,657.07	3.2%
2) Ending Net Position, June 30 (E + F1e)			68,512,657.07	72,962,377.07	6.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	68,512,657.07	72,962,377.07	6.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,550,470.00	1,601,470.00	3.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	206,611,383.00	197,568,326.00	-4.4%
All Other Fees and Contracts		8689	4,222,742.00	4,315,573.00	2.2%
Other Local Revenue					
All Other Local Revenue		8699	4,850,697.00	24,353,577.00	402.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			217,235,292.00	227,838,946.00	4.9%
TOTAL, REVENUES			217,235,292.00	227,838,946.00	4.9%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	11,831.00	17,000.00	43.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	614,874.00	597,116.00	-2.9%
Clerical, Technical and Office Salaries		2400	1,184,313.00	1,242,453.00	4.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,811,018.00	1,856,569.00	2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	368,237.00	397,532.00	8.0%
OASDI/Medicare/Alternative		3301-3302	127,131.00	119,729.00	-5.8%
Health and Welfare Benefits		3401-3402	312,576.00	343,906.00	10.0%
Unemployment Insurance		3501-3502	8,721.00	8,222.00	-5.7%
Workers' Compensation		3601-3602	20,546.00	23,272.00	13.3%
OPEB, Allocated		3701-3702	115,610.00	133,244.00	15.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,914.00	5,748.00	46.9%
TOTAL, EMPLOYEE BENEFITS			956,735.00	1,031,653.00	7.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,510.00	19,233.00	102.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,510.00	19,233.00	102.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	40,000.00	New
Travel and Conferences		5200	15,638.00	17,056.00	9.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	5,667,842.00	6,167,663.00	8.8%
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	45,023.00	92,000.00	104.3%
Professional/Consulting Services and					
Operating Expenditures		5800	204,620,915.00	212,153,397.00	3.7%
Communications		5900	9,669.00	11,655.00	20.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			210,359,087.00	218,481,771.00	3.9%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			213,136,350.00	221,389,226.00	3.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,000,000.00	2,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	217,235,292.00	227,838,946.00	4.9%
5) TOTAL, REVENUES			217,235,292.00	227,838,946.00	4.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		213,136,350.00	221,389,226.00	3.9%
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			213,136,350.00	221,389,226.00	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,098,942.00	6,449,720.00	57.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,000,000.00)	(2,000,000.00)	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,098,942.00	4,449,720.00	112.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	66,413,715.07	68,512,657.07	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,413,715.07	68,512,657.07	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			66,413,715.07	68,512,657.07	3.2%
2) Ending Net Position, June 30 (E + F1e)			68,512,657.07	72,962,377.07	6.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	68,512,657.07	72,962,377.07	6.5%

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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	1,000,000.00	New
5) TOTAL, REVENUES			0.00	1,000,000.00	New
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	88,354.00	150,000.00	69.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			88,354.00	150,000.00	69.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(88,354.00)	850,000.00	-1,062.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,500,000.00	3,500,000.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,411,646.00	4,350,000.00	27.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	69,424,924.63	72,836,570.63	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,424,924.63	72,836,570.63	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			69,424,924.63	72,836,570.63	4.9%
2) Ending Net Position, June 30 (E + F1e)			72,836,570.63	77,186,570.63	6.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	72,836,570.63	77,186,570.63	6.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
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
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1,000,000.00	New
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			0.00	1,000,000.00	New
TOTAL, REVENUES			0.00	1,000,000.00	New
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	88,354.00	150,000.00	69.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			88,354.00	150,000.00	69.8%
TOTAL, EXPENSES			88,354.00	150,000.00	69.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,500,000.00	3,500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	3,500,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			3,500,000.00	3,500,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	1,000,000.00	New
5) TOTAL, REVENUES			0.00	1,000,000.00	New
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		88,354.00	150,000.00	69.8%
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			88,354.00	150,000.00	69.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(88,354.00)	850,000.00	-1,062.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,500,000.00	3,500,000.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,411,646.00	4,350,000.00	27.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	69,424,924.63	72,836,570.63	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,424,924.63	72,836,570.63	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			69,424,924.63	72,836,570.63	4.9%
2) Ending Net Position, June 30 (E + F1e)			72,836,570.63	77,186,570.63	6.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	72,836,570.63	77,186,570.63	6.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	72,836,570.63	77,186,570.63
Total, Restricted Net Position		72,836,570.63	77,186,570.63

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	58,679.58	58,679.58	66,903.50	63,942.76	63,942.76	66,471.26
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00					
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	58,679.58	58,679.58	66,903.50	63,942.76	63,942.76	66,471.26
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	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)	58,679.58	58,679.58	66,903.50	63,942.76	63,942.76	66,471.26
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools	17.44	17.44	17.44	17.44	17.44	17.44
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	17.44	17.44	17.44	17.44	17.44	17.44
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	17.44	17.44	17.44	17.44	17.44	17.44
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			251,556,906.00	254,202,425.00	209,225,331.00	278,689,720.00	214,428,435.00	149,407,371.00	216,280,944.00	235,116,717.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		32,542,030.00	32,542,030.00	102,031,815.00	58,575,654.00	58,575,654.00	102,031,815.00	58,575,654.00	58,575,653.00
Property Taxes	8020-8079		0.00	674,536.00	0.00	0.00	0.00	30,760,704.00	1,367,142.00	674,536.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	(139,826.00)	(793,345.00)	(277,868.00)	(121,220.00)	(24,383.00)
Federal Revenue	8100-8299		981,198.00	16,998,041.00	72,314,137.00	10,944,327.00	10,735,386.00	45,803,893.00	62,556,256.00	5,746,357.00
Other State Revenue	8300-8599		2,849,183.00	7,554,672.00	27,366,787.00	15,336,926.00	11,613,510.00	12,110,420.00	22,732,959.00	1,795,638.00
Other Local Revenue	8600-8799		882,093.00	458,993.00	2,334,599.00	408,811.00	503,884.00	1,707,048.00	687,138.00	3,300,733.00
Interfund Transfers In	8910-8929		250,000.00	750,000.00	1,150,000.00	500,000.00	250,000.00	250,000.00	500,000.00	250,000.00
All Other Financing Sources	8930-8979		0.00							
TOTAL RECEIPTS			37,504,504.00	58,978,272.00	205,197,338.00	85,625,892.00	80,885,089.00	192,386,012.00	146,297,929.00	70,318,534.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		7,477,839.00	48,271,954.00	47,671,911.00	48,384,554.00	45,588,635.00	37,452,795.00	44,974,205.00	48,882,767.00
Classified Salaries	2000-2999		22,736,289.00	12,354,818.00	15,012,363.00	15,300,329.00	17,129,315.00	17,442,678.00	16,420,772.00	19,413,674.00
Employee Benefits	3000-3999		11,126,524.00	13,228,212.00	32,658,586.00	29,963,376.00	37,045,421.00	40,928,474.00	34,243,689.00	42,439,673.00
Books and Supplies	4000-4999		130,792.00	18,878,572.00	11,393,781.00	7,856,233.00	21,438,253.00	4,948,077.00	7,481,784.00	9,867,992.00
Services	5000-5999		2,941,735.00	9,123,241.00	11,730,543.00	18,165,603.00	12,894,037.00	19,464,368.00	15,704,600.00	12,090,234.00
Capital Outlay	6000-6599		2,443,318.00	8,323,809.00	9,847,350.00	28,592,406.00	14,103,049.00	3,217,284.00	9,224,361.00	7,492,019.00
Other Outgo	7000-7499		86,181.00	61,529.00	112,275.00	94,089.00	181,279.00	350,147.00	114,604.00	177,022.00
Interfund Transfers Out	7600-7629		250,000.00	887,445.00	887,445.00	1,476,688.00	295,815.00	1,035,353.00	295,815.00	0.00
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			47,192,678.00	111,129,580.00	129,314,254.00	149,833,278.00	148,675,804.00	124,839,176.00	128,459,830.00	140,363,381.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00								
Accounts Receivable	9200-9299		154,633,707.00	23,646,013.00	3,546,708.00	579,377.00	3,426,682.00	620.00	1,187,394.00	2,729,752.00
Due From Other Funds	9310									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340				0.00					
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	154,633,707.00	23,646,013.00	3,546,708.00	579,377.00	3,426,682.00	620.00	1,187,394.00	2,729,752.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		142,300,014.00	16,471,799.00	9,965,403.00	633,276.00	657,031.00	673,883.00	189,720.00	179,505.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	142,300,014.00	16,471,799.00	9,965,403.00	633,276.00	657,031.00	673,883.00	189,720.00	179,505.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	12,333,693.00	7,174,214.00	(6,418,695.00)	(53,899.00)	2,769,651.00	(673,263.00)	997,674.00	2,550,247.00
E. NET INCREASE/DECREASE (B - C + D)			2,645,519.00	(44,977,094.00)	69,464,389.00	(64,261,285.00)	(65,021,064.00)	66,873,573.00	18,835,773.00	(67,494,600.00)
F. ENDING CASH (A + E)			254,202,425.00	209,225,331.00	278,689,720.00	214,428,435.00	149,407,371.00	216,280,944.00	235,116,717.00	167,622,117.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			167,622,117.00	165,822,017.00	177,087,264.00	131,146,221.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		102,031,814.00	58,575,653.00	58,575,653.00	102,031,816.00	0.00	0.00	824,665,241.00	824,665,241.00
Property Taxes	8020-8079		0.00	32,440,268.00	2,734,284.00	9,174,244.00	0.00	0.00	77,825,714.00	77,825,714.00
Miscellaneous Funds	8080-8099		(477,821.00)	(267,924.00)	(254,297.00)	(19,800.00)	(415,124.00)	0.00	(2,791,608.00)	(2,791,608.00)
Federal Revenue	8100-8299		4,064,378.00	21,418,885.00	2,076,100.00	4,240,147.00	84,939,656.00	0.00	342,818,761.00	342,818,761.00
Other State Revenue	8300-8599		13,284,042.00	7,463,861.00	13,422,014.00	9,472,623.00	112,586,823.00	0.00	257,589,458.00	257,589,458.00
Other Local Revenue	8600-8799		1,084,137.00	625,118.00	852,078.00	1,833,150.00	7,235,504.00	0.00	21,913,286.00	21,913,286.00
Interfund Transfers In	8910-8929		0.00	1,000,000.00	301,097.00	481,754.00	1,702,478.00	0.00	7,385,329.00	7,385,329.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			119,986,550.00	121,255,861.00	77,706,929.00	127,213,934.00	206,049,337.00	0.00	1,529,406,181.00	1,529,406,181.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		49,468,024.00	40,731,226.00	50,565,941.00	33,823,102.00	11,465,079.00	0.00	514,758,032.00	514,758,032.00
Classified Salaries	2000-2999		16,804,297.00	14,114,556.00	16,456,294.00	14,114,110.00	2,633,524.00	0.00	199,933,019.00	199,933,019.00
Employee Benefits	3000-3999		35,900,590.00	36,587,696.00	39,486,917.00	37,527,238.00	20,377,924.00	0.00	411,514,320.00	411,514,320.00
Books and Supplies	4000-4999		4,758,205.00	3,792,424.00	4,427,019.00	16,924,356.00	27,765,324.00	0.00	139,662,812.00	139,662,812.00
Services	5000-5999		12,157,231.00	11,907,376.00	11,944,609.00	11,813,135.00	21,094,352.00	0.00	171,031,064.00	171,031,064.00
Capital Outlay	6000-6599		3,249,121.00	2,144,129.00	354,961.00	2,002,837.00	16,967,017.00	0.00	107,961,661.00	107,961,661.00
Other Outgo	7000-7499		98,138.00	269,527.00	138,598.00	127,323.00	43,819.00	0.00	1,854,531.00	1,854,531.00
Interfund Transfers Out	7600-7629		295,815.00	295,815.00	295,815.00	1,360,750.00	1,479,653.00	0.00	8,856,409.00	8,856,409.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			122,731,421.00	109,842,749.00	123,670,154.00	117,692,851.00	101,826,692.00	0.00	1,555,571,848.00	1,555,571,848.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00							0.00	
Accounts Receivable	9200-9299		1,214,496.00	34,410.00	820,812.00	1,154,148.00	0.00		192,974,119.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Due From Other Funds	9310								0.00	
Stores	9320								0.00	
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		0.00	1,214,496.00	34,410.00	820,812.00	1,154,148.00	0.00	0.00	192,974,119.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		269,725.00	182,275.00	798,630.00	123,827.00	0.00		172,445,088.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	269,725.00	182,275.00	798,630.00	123,827.00	0.00	0.00	172,445,088.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	944,771.00	(147,865.00)	22,182.00	1,030,321.00	0.00	0.00	20,529,031.00	
E. NET INCREASE/DECREASE (B - C + D)			(1,800,100.00)	11,265,247.00	(45,941,043.00)	10,551,404.00	104,222,645.00	0.00	(5,636,636.00)	(26,165,667.00)
F. ENDING CASH (A + E)			165,822,017.00	177,087,264.00	131,146,221.00	141,697,625.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									245,920,270.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			141,697,625.00	212,959,599.00	177,354,839.00	259,621,879.00	195,120,772.00	129,933,561.00	196,923,076.00	215,830,750.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		33,987,961.00	33,987,961.00	104,634,491.00	61,178,330.00	61,178,330.00	104,634,491.00	61,178,330.00	61,178,330.00
Property Taxes	8020-8079		0.00	674,536.00	0.00	0.00	0.00	30,759,354.00	1,367,082.00	674,536.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	(139,826.00)	(793,345.00)	(277,868.00)	(121,220.00)	(24,383.00)
Federal Revenue	8100-8299		1,042,636.00	18,062,371.00	79,972,821.00	11,003,456.00	10,781,432.00	47,106,526.00	63,029,390.00	5,918,320.00
Other State Revenue	8300-8599		2,859,952.00	7,583,226.00	27,470,223.00	15,394,894.00	11,657,404.00	12,156,193.00	22,818,881.00	1,802,425.00
Other Local Revenue	8600-8799		882,093.00	458,993.00	2,334,599.00	408,811.00	503,884.00	1,707,048.00	687,138.00	3,300,733.00
Interfund Transfers In	8910-8929		250,000.00	750,000.00	1,150,000.00	500,000.00	250,000.00	250,000.00	500,000.00	250,000.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			39,022,642.00	61,517,087.00	215,562,134.00	88,345,665.00	83,577,705.00	196,335,744.00	149,459,601.00	73,099,961.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		7,523,479.00	48,548,268.00	47,938,459.00	48,655,452.00	45,842,468.00	37,656,971.00	45,224,288.00	49,181,119.00
Classified Salaries	2000-2999		23,486,278.00	12,773,136.00	15,464,413.00	15,775,342.00	17,686,768.00	18,009,263.00	16,899,295.00	19,979,414.00
Employee Benefits	3000-3999		11,492,349.00	13,652,609.00	33,624,491.00	30,826,299.00	38,217,191.00	42,264,201.00	35,198,031.00	43,622,430.00
Books and Supplies	4000-4999		131,921.00	19,041,469.00	11,492,094.00	7,924,022.00	21,623,236.00	4,990,772.00	7,546,342.00	9,953,139.00
Services	5000-5999		3,233,610.00	10,028,436.00	12,894,430.00	19,967,967.00	14,173,364.00	21,395,593.00	17,262,787.00	13,289,809.00
Capital Outlay	6000-6599		2,423,167.00	8,255,158.00	9,766,134.00	28,356,589.00	13,986,734.00	3,190,749.00	9,148,283.00	7,430,229.00
Other Outgo	7000-7499		99,948.00	71,358.00	130,209.00	109,118.00	210,236.00	406,078.00	132,910.00	205,299.00
Interfund Transfers Out	7600-7629		250,000.00	887,437.00	887,437.00	1,476,674.00	295,812.00	1,035,344.00	295,812.00	0.00
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			48,640,752.00	113,257,871.00	132,197,667.00	153,091,463.00	152,035,809.00	128,948,971.00	131,707,748.00	143,661,439.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		165,111,119.00	25,757,541.00	4,787,020.00	618,633.00	3,658,862.00	662.00	1,267,848.00	2,914,710.00
Due From Other Funds	9310									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	165,111,119.00	25,757,541.00	4,787,020.00	618,633.00	3,658,862.00	662.00	1,267,848.00	2,914,710.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		84,231,035.00	9,621,517.00	5,884,447.00	373,942.00	387,969.00	397,920.00	112,027.00	105,996.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	84,231,035.00	9,621,517.00	5,884,447.00	373,942.00	387,969.00	397,920.00	112,027.00	105,996.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	80,880,084.00	16,136,024.00	(1,097,427.00)	244,691.00	3,270,893.00	(397,258.00)	1,155,821.00	2,808,714.00
E. NET INCREASE/DECREASE (B - C + D)			71,261,974.00	(35,604,760.00)	82,267,040.00	(64,501,107.00)	(65,187,211.00)	66,989,515.00	18,907,674.00	(67,752,764.00)
F. ENDING CASH (A + E)			212,959,599.00	177,354,839.00	259,621,879.00	195,120,772.00	129,933,561.00	196,923,076.00	215,830,750.00	148,077,986.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			148,077,986.00	146,224,476.00	157,637,657.00	111,422,314.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		104,634,491.00	61,178,330.00	61,178,330.00	104,634,489.00	0.00		853,583,864.00	
Property Taxes	8020-8079		0.00	31,433,890.00	2,734,164.00	10,182,152.00			77,825,714.00	
Miscellaneous Funds	8080-8099		(477,821.00)	(267,924.00)	(254,297.00)	(19,800.00)	(415,124.00)		(2,791,608.00)	
Federal Revenue	8100-8299		4,193,639.00	22,760,026.00	2,143,480.00	4,505,643.00	93,764,573.00	0.00	364,284,313.00	
Other State Revenue	8300-8599		13,334,250.00	7,492,071.00	13,472,744.00	9,508,426.00	113,012,356.00	0.00	258,563,045.00	
Other Local Revenue	8600-8799		1,084,137.00	625,118.00	852,078.00	1,833,150.00	7,235,504.00		21,913,286.00	
Interfund Transfers In	8910-8929		0.00	1,000,000.00	301,094.00	481,749.00	1,702,406.00	0.00	7,385,249.00	
All Other Financing Sources	8930-8979								0.00	
TOTAL RECEIPTS			122,768,696.00	124,221,511.00	80,427,593.00	131,125,809.00	215,299,715.00	0.00	1,580,763,863.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		49,769,949.00	40,955,412.00	50,874,566.00	34,029,539.00	11,699,847.00	0.00	517,899,817.00	
Classified Salaries	2000-2999		17,293,997.00	14,525,873.00	16,877,569.00	14,525,413.00	2,462,568.00	0.00	205,759,329.00	
Employee Benefits	3000-3999		36,901,110.00	37,607,364.00	40,587,384.00	38,573,090.00	20,416,328.00	0.00	422,982,877.00	
Books and Supplies	4000-4999		4,799,262.00	3,825,147.00	4,465,218.00	17,070,390.00	28,004,902.00	0.00	140,867,914.00	
Services	5000-5999		13,363,453.00	13,088,808.00	13,129,736.00	12,985,217.00	23,187,304.00	0.00	188,000,514.00	
Capital Outlay	6000-6599		3,222,324.00	2,126,445.00	352,034.00	1,986,318.00	16,827,079.00	0.00	107,071,243.00	
Other Outgo	7000-7499		113,815.00	312,580.00	160,738.00	147,661.00	50,820.00	0.00	2,150,770.00	
Interfund Transfers Out	7600-7629		295,812.00	295,812.00	295,812.00	1,360,737.00	1,479,640.00	0.00	8,856,329.00	
All Other Financing Uses	7630-7699								0.00	
TOTAL DISBURSEMENTS			125,759,722.00	112,737,441.00	126,743,057.00	120,678,365.00	104,128,488.00	0.00	1,593,588,793.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299		1,296,786.00	36,742.00	367,066.00	232,348.00	0.00		206,049,337.00	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	

Budget, July 1
Cashflow Worksheet
BUDGET YEAR (2)

1062166000000
Form CASH
D8BTDWRHB9(2022-23)

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		0.00	1,296,786.00	36,742.00	367,066.00	232,348.00	0.00	0.00	206,049,337.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		159,270.00	107,631.00	266,945.00	177,993.00	0.00		101,826,692.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	159,270.00	107,631.00	266,945.00	177,993.00	0.00	0.00	101,826,692.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	1,137,516.00	(70,889.00)	100,121.00	54,355.00	0.00	0.00	104,222,645.00	
E. NET INCREASE/DECREASE (B - C + D)			(1,853,510.00)	11,413,181.00	(46,215,343.00)	10,501,799.00	111,171,227.00	0.00	91,397,715.00	0.00
F. ENDING CASH (A + E)			146,224,476.00	157,637,657.00	111,422,314.00	121,924,113.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									233,095,340.00	

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Place: 2309 Tulare Street,
Education Center
Date: May 27, 2022

Public Hearing:

Place: 2309 Tulare Street, Education
Center
Date: June 01, 2022
Time: 06:00 PM

Adoption
Date: June 15, 2022

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

Contact person for additional information on the budget reports:

Name: Kim Kelstrom
Title: Executive Officer,
Fiscal Services

Telephone: 559-457-3907
E-mail: kim.kelstrom@fresnounified.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	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		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 15, 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
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	

A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	
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ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of
Schools:

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

Total liabilities actuarially determined:	\$ 31,001,698.00
Less: Amount of total liabilities reserved in budget:	\$ 27,900,689.00
Estimated accrued but unfunded liabilities:	\$ 3,101,009.00

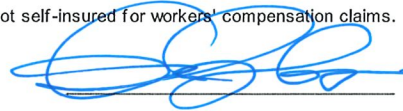
This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)



Date of
Meeting: Jun 15, 2022

For additional information on this certification, please contact:

Name:	Kim Kelstrom
Title:	Executive Officer, Fiscal Services
Telephone:	559-457-3907
E-mail:	kim.kelstrom@fresnounified.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	542,418,434.00	301	3,621,344.00	303	538,797,090.00	305	10,802,535.00		307	527,994,555.00	309
2000 - Classified Salaries	148,674,950.00	311	3,301,945.00	313	145,373,005.00	315	7,513,805.00		317	137,859,200.00	319
3000 - Employee Benefits	339,356,185.00	321	43,455,167.00	323	295,901,018.00	325	7,898,190.00		327	288,002,828.00	329
4000 - Books, Supplies Equip Replace. (6500)	94,168,271.00	331	1,416,098.00	333	92,752,173.00	335	6,420,561.00		337	86,331,612.00	339
5000 - Services. . . & 7300 - Indirect Costs	108,612,450.00	341	1,228,484.00	343	107,383,966.00	345	13,236,372.00		347	94,147,594.00	349
TOTAL					1,180,207,252.00	365	TOTAL			1,134,335,789.00	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	429,948,811.00 375
2. Salaries of Instructional Aides Per EC 41011.	2100	30,920,356.00 380
3. STRS.	3101 & 3102	107,735,587.00 382
4. PERS.	3201 & 3202	6,574,791.00 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	8,250,378.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	70,692,147.00 385
7. Unemployment Insurance.	3501 & 3502	2,311,469.00 390
8. Workers' Compensation Insurance.	3601 & 3602	4,918,185.00 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	183,865.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		661,535,589.00 395

12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	3,755,959.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	1,002,909.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	656,776,721.00	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).	1,134,335,789.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	514,758,032.00	301	2,752,683.00	303	512,005,349.00	305	7,369,202.00	54,004,008.00	307	458,001,341.00	309
2000 - Classified Salaries	199,933,019.00	311	1,910,005.00	313	198,023,014.00	315	7,672,802.00	21,592,425.00	317	176,430,589.00	319
3000 - Employee Benefits	411,514,320.00	321	46,739,951.00	323	364,774,369.00	325	7,732,032.00	30,912,813.00	327	333,861,556.00	329
4000 - Books, Supplies Equip Replace. (6500)	141,594,656.00	331	2,238,842.00	333	139,355,814.00	335	8,340,418.00	68,042,054.00	337	71,313,760.00	339
5000 - Services. . . & 7300 - Indirect Costs	168,869,492.00	341	2,756,848.00	343	166,112,644.00	345	13,102,366.00	56,794,760.00	347	109,317,884.00	349
TOTAL					1,380,271,190.00	365	TOTAL			1,148,925,130.00	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	200,630.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		690,743,331.00

12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	2,806,472.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	462,138.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.	53,842,498.00	396
14. TOTAL SALARIES AND BENEFITS.	634,094,361.00	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 41372.55	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)55	
2. Percentage spent by this district (Part II, Line 15)55	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	1,148,925,130.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Override include one-time funding sources 3212, 3213, 3306-3309, 6266, 7412, federal local grants Transition to Teaching and Fresno Pacific Teaching Quality Partnership, and one-time Textbook Adoption.

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	1,248,961,445.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	255,684,443.00
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	1,927,015.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,909,295.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	2,408,996.00
5. Interfund Transfers Out	All	9300	7600-7629	8,261,766.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,751,021.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				23,258,093.00
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.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				970,018,909.00
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				58,679.58

B. Expenditures per ADA (Line I.E divided by Line II.A)		16,530.77
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.)	880,881,490.78	13,159.54
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)	880,881,490.78	13,159.54
B. Required effort (Line A.2 times 90%)	792,793,341.70	11,843.59
C. Current year expenditures (Line I.E and Line II.B)	970,018,909.00	16,530.77
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
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)

28,663,365.00

2. Contracted general administrative positions not paid through payroll

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

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

--

B. Salaries and Benefits - All Other Activities

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

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

960,450,398.00

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)

2.98%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	27,826,441.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	8,301,866.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	142,200.00
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)	3,522,364.14
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)	3,882.88
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)	39,796,754.02
9. Carry-Forward Adjustment (Part IV, Line F)	(3,373,091.09)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	36,423,662.93

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	774,978,436.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	138,172,063.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	95,244,642.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	29,962,055.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,970,529.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	1,898,165.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	7,131,876.00
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)	402,049.00
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)	146,226.00
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)	114,677,774.86
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)	126,415.12
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)	1,527,960.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,455,153.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	19,751,663.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	30,597,059.00
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)	1,224,042,065.98

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)

3.25%

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

(Line A10 divided by Line B19)

2.98%

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)

39,796,754.02

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

1. Carry-forward adjustment from the second prior year

2,105,760.50

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

0.00

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

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.25%) times Part III, Line B19); zero if negative

0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.25%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.25%) times Part III, Line B19); zero if positive

(10,119,273.28)

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

(10,119,273.28)

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:

2.42%

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-5059636.64) is applied to the current year calculation and the remainder (\$-5059636.64) is deferred to one or more future years:

2.84%

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-3373091.09) is applied to the current year calculation and the remainder (\$-6746182.19) is deferred to one or more future years:

2.98%

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

3

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if**Option 2 or Option 3 is selected)**

(3,373,091.09)

Approved
indirect cost
rate: 4.25%

Highest rate
used in any
program: 4.25%

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	4,401,394.00	187,059.00	4.25%
01	3010	52,361,164.00	2,225,349.00	4.25%
01	3060	467,688.00	18,814.00	4.02%
01	3061	165,755.00	7,045.00	4.25%
01	3110	13,072.00	556.00	4.25%
01	3182	2,609,139.00	110,888.00	4.25%
01	3210	35,006,246.00	1,487,765.00	4.25%
01	3212	91,717,331.00	3,897,986.00	4.25%
01	3215	3,760,472.00	159,820.00	4.25%
01	3216	7,672,074.00	326,063.00	4.25%
01	3217	1,760,810.00	74,834.00	4.25%
01	3218	5,001,302.00	212,555.00	4.25%
01	3219	8,621,383.00	366,409.00	4.25%
01	3310	12,382,502.00	526,256.00	4.25%
01	3311	9,849.00	419.00	4.25%
01	3312	1,969,885.00	83,635.00	4.25%
01	3315	286,898.00	12,193.00	4.25%
01	3318	50,631.00	2,150.00	4.25%
01	3326	38,485.00	1,636.00	4.25%
01	3327	645,493.00	27,433.00	4.25%
01	3345	2,174.00	92.00	4.23%
01	3385	81,380.00	3,459.00	4.25%
01	3395	98,246.00	4,175.00	4.25%
01	3550	816,373.00	34,696.00	4.25%
01	4035	9,921,974.00	421,675.00	4.25%
01	4124	943,666.00	40,106.00	4.25%
01	4201	75,397.00	3,204.00	4.25%
01	4203	1,499,422.00	63,725.00	4.25%
01	4510	67,915.00	2,886.00	4.25%
01	5630	93,429.00	3,971.00	4.25%
01	5632	97,455.00	4,142.00	4.25%

01	5810	2,394,888.00	45,280.00	1.89%
01	6010	4,196,149.00	178,336.00	4.25%
01	6230	74,847.00	3,181.00	4.25%
01	6385	83,240.00	3,538.00	4.25%
01	6386	14,586.00	620.00	4.25%
01	6387	2,008,549.00	85,363.00	4.25%
01	6388	3,350,622.00	134,025.00	4.00%
01	6500	110,233,104.00	4,684,906.00	4.25%
01	6510	1,676,776.00	71,262.00	4.25%
01	6512	3,245,720.00	137,943.00	4.25%
01	6520	349,447.00	14,852.00	4.25%
01	6537	3,338,217.00	141,888.00	4.25%
01	6547	3,308,401.00	140,607.00	4.25%
01	7085	488,475.00	20,760.00	4.25%
01	7220	332,714.00	14,140.00	4.25%
01	7311	81,491.00	3,463.00	4.25%
01	7412	1,109,334.00	47,147.00	4.25%
01	7422	13,960,442.00	593,319.00	4.25%
01	7425	19,037,490.00	809,657.00	4.25%
01	7426	5,188,916.00	220,530.00	4.25%
01	7810	133,978.00	5,694.00	4.25%
01	8150	28,507,413.00	1,211,565.00	4.25%
01	9010	22,623,843.00	72,610.00	0.32%
11	3555	69,678.00	2,958.00	4.25%
11	5810	85,271.00	3,624.00	4.25%
11	6391	5,083,184.00	216,035.00	4.25%
12	5025	1,301,329.00	55,307.00	4.25%
12	5058	674,719.00	28,676.00	4.25%
12	6052	38,369.00	1,631.00	4.25%
12	6053	95,923.00	4,077.00	4.25%
12	6105	16,191,032.00	688,119.00	4.25%
12	6128	818,416.00	34,783.00	4.25%
12	9010	371,808.00	10,702.00	2.88%
13	5310	26,622,114.00	1,131,439.00	4.25%
13	5320	3,793,927.00	161,242.00	4.25%
13	9010	181,018.00	2,502.00	1.38%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,838,767.36	1,838,767.36
2. State Lottery Revenue	8560	11,390,007.00		4,542,135.00	15,932,142.00
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)		11,390,007.00	0.00	6,380,902.36	17,770,909.36
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	7,890,569.00		0.00	7,890,569.00
2. Classified Salaries	2000-2999	54,296.00		0.00	54,296.00
3. Employee Benefits	3000-3999	3,350,619.00		0.00	3,350,619.00
4. Books and Supplies	4000-4999	0.00		4,232,946.00	4,232,946.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	94,523.00			94,523.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221,7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213,7223,7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses					
(Sum Lines B1 through B11)		11,390,007.00	0.00	4,232,946.00	15,622,953.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	2,147,956.36	2,147,956.36
D. COMMENTS:					

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

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	899,699,347.00	3.21%	928,617,970.00	2.13%	948,417,007.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	14,194,023.00	6.86%	15,167,610.00	0.69%	15,271,581.00
4. Other Local Revenues	8600-8799	11,589,836.00	0.00%	11,589,836.00	0.00%	11,589,836.00
5. Other Financing Sources						
a. Transfers In	8900-8929	28,920.00	0.00%	28,920.00	0.00%	28,920.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(113,325,755.00)	3.49%	(117,283,873.00)	0.31%	(117,644,234.00)
6. Total (Sum lines A1 thru A5c)		812,186,371.00	3.19%	838,120,463.00	2.33%	857,663,110.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				349,536,571.00		377,141,082.00
b. Step & Column Adjustment				1,850,411.00		1,850,411.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				25,754,100.00		5,825,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	349,536,571.00	7.90%	377,141,082.00	2.04%	384,816,493.00
2. Classified Salaries						
a. Base Salaries				94,427,544.00		106,985,217.00
b. Step & Column Adjustment				914,331.00		914,331.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				11,643,342.00		2,350,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	94,427,544.00	13.30%	106,985,217.00	3.05%	110,249,548.00
3. Employee Benefits	3000-3999	224,321,314.00	9.01%	244,533,803.00	1.29%	247,687,269.00
4. Books and Supplies	4000-4999	41,495,577.00	-29.48%	29,263,973.00	31.45%	38,466,332.00
5. Services and Other Operating Expenditures	5000-5999	76,862,786.00	7.75%	82,820,171.00	-2.52%	80,734,411.00
6. Capital Outlay	6000-6999	41,148,257.00	-54.68%	18,648,257.00	0.00%	18,648,257.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,421,745.00	0.00%	1,421,745.00	0.00%	1,421,745.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(20,069,423.00)	-12.96%	(17,468,423.00)	-20.61%	(13,868,423.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,500,000.00	0.00%	1,500,000.00	0.00%	1,500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		810,644,371.00	4.22%	844,845,825.00	2.94%	869,655,632.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,542,000.00		(6,725,362.00)		(11,992,522.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		287,803,315.26		289,345,315.26		282,619,953.26
2. Ending Fund Balance (Sum lines C and D1)		289,345,315.26		282,619,953.26		270,627,431.26
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,603,100.53		3,603,100.00		3,603,100.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	152,200,000.00		141,200,000.00		130,400,000.00
d. Assigned	9780	0.00		0.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	133,542,214.73		137,816,853.26		136,624,331.26
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		289,345,315.26		282,619,953.26		270,627,431.26
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	133,542,214.73		137,816,853.26		136,624,331.26
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		133,542,214.73		137,816,853.26		136,624,331.26

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)
2023/24 and 2024/25 B1 and B2 Reprioritize Positions utilized for recovery to provide ongoing support For general Services.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	342,818,761.00	6.26%	364,284,313.00	-66.98%	120,284,313.00
3. Other State Revenues	8300-8599	243,395,435.00	0.00%	243,395,435.00	0.00%	243,395,435.00
4. Other Local Revenues	8600-8799	10,323,450.00	0.00%	10,323,450.00	0.00%	10,323,450.00
5. Other Financing Sources						
a. Transfers In	8900-8929	7,356,409.00	0.00%	7,356,329.00	0.00%	7,356,409.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	117,644,234.00
c. Contributions	8980-8999	113,325,755.00	3.49%	117,283,873.00	-100.00%	
6. Total (Sum lines A1 thru A5c)		717,219,810.00	3.54%	742,643,400.00	-32.81%	499,003,841.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				165,221,461.00		140,758,735.00
b. Step & Column Adjustment				537,274.00		537,274.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(25,000,000.00)		(43,729,539.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	165,221,461.00	-14.81%	140,758,735.00	-30.69%	97,566,470.00
2. Classified Salaries						
a. Base Salaries				105,505,475.00		98,774,112.00
b. Step & Column Adjustment				268,637.00		268,637.00
c. Cost-of-Living Adjustment				0.00		(13,867,744.00)
d. Other Adjustments				(7,000,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	105,505,475.00	-6.38%	98,774,112.00	-13.77%	85,175,005.00
3. Employee Benefits	3000-3999	187,193,006.00	-4.67%	178,449,074.00	-20.80%	141,326,209.00
4. Books and Supplies	4000-4999	98,167,235.00	13.69%	111,603,941.00	-29.94%	78,192,534.00
5. Services and Other Operating Expenditures	5000-5999	94,168,278.00	11.69%	105,180,343.00	-26.76%	77,029,178.00
6. Capital Outlay	6000-6999	66,813,404.00	32.34%	88,422,986.00	-93.14%	6,063,404.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,594,358.00	0.00%	2,594,358.00	0.00%	2,594,358.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	17,907,851.00	-12.87%	15,603,090.00	-50.65%	7,700,274.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,356,409.00	0.00%	7,356,329.00	0.00%	7,356,409.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		744,927,477.00	0.51%	748,742,968.00	-32.82%	503,003,841.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(27,707,667.00)		(6,099,568.00)		(4,000,000.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		42,976,407.30		15,268,740.30		9,169,172.30
2. Ending Fund Balance (Sum lines C and D1)		15,268,740.30		9,169,172.30		5,169,172.30
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	15,268,740.76		9,169,172.30		5,169,172.30
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	(.46)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,268,740.30		9,169,172.30		5,169,172.30
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)
2023/24 and 2024/25 B1 and B2 reprioritize positions utilized for recovery to provide ongoing support for general services.						

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	899,699,347.00	3.21%	928,617,970.00	2.13%	948,417,007.00
2. Federal Revenues	8100-8299	342,818,761.00	6.26%	364,284,313.00	-66.98%	120,284,313.00
3. Other State Revenues	8300-8599	257,589,458.00	0.38%	258,563,045.00	0.04%	258,667,016.00
4. Other Local Revenues	8600-8799	21,913,286.00	0.00%	21,913,286.00	0.00%	21,913,286.00
5. Other Financing Sources						
a. Transfers In	8900-8929	7,385,329.00	0.00%	7,385,249.00	0.00%	7,385,329.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	117,644,234.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	(117,644,234.00)
6. Total (Sum lines A1 thru A5c)		1,529,406,181.00	3.36%	1,580,763,863.00	-14.18%	1,356,666,951.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				514,758,032.00		517,899,817.00
b. Step & Column Adjustment				2,387,685.00		2,387,685.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				754,100.00		(37,904,539.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	514,758,032.00	0.61%	517,899,817.00	-6.86%	482,382,963.00
2. Classified Salaries						
a. Base Salaries				199,933,019.00		205,759,329.00
b. Step & Column Adjustment				1,182,968.00		1,182,968.00
c. Cost-of-Living Adjustment				0.00		(13,867,744.00)
d. Other Adjustments				4,643,342.00		2,350,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	199,933,019.00	2.91%	205,759,329.00	-5.02%	195,424,553.00
3. Employee Benefits	3000-3999	411,514,320.00	2.79%	422,982,877.00	-8.03%	389,013,478.00
4. Books and Supplies	4000-4999	139,662,812.00	0.86%	140,867,914.00	-17.19%	116,658,866.00
5. Services and Other Operating Expenditures	5000-5999	171,031,064.00	9.92%	188,000,514.00	-16.08%	157,763,589.00
6. Capital Outlay	6000-6999	107,961,661.00	-0.82%	107,071,243.00	-76.92%	24,711,661.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,016,103.00	0.00%	4,016,103.00	0.00%	4,016,103.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,161,572.00)	-13.70%	(1,865,333.00)	230.67%	(6,168,149.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	8,856,409.00	0.00%	8,856,329.00	0.00%	8,856,409.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,555,571,848.00	2.44%	1,593,588,793.00	-13.86%	1,372,659,473.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(26,165,667.00)		(12,824,930.00)		(15,992,522.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		330,779,722.56		304,614,055.56		291,789,125.56
2. Ending Fund Balance (Sum lines C and D1)		304,614,055.56		291,789,125.56		275,796,603.56
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,603,100.53		3,603,100.00		3,603,100.00
b. Restricted	9740	15,268,740.76		9,169,172.30		5,169,172.30
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	152,200,000.00		141,200,000.00		130,400,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	133,542,214.73		137,816,853.26		136,624,331.26
2. Unassigned/Unappropriated	9790	(.46)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		304,614,055.56		291,789,125.56		275,796,603.56
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	133,542,214.73		137,816,853.26		136,624,331.26
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000- 9999)	979Z	(.46)		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)		133,542,214.27		137,816,853.26		136,624,331.26
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.58%		8.65%		9.95%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		63,942.76		63,898.00		63,798.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,555,571,848.00		1,593,588,793.00		1,372,659,473.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		1,555,571,848.00		1,593,588,793.00		1,372,659,473.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		31,111,436.96		31,871,775.86		27,453,189.46
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)		31,111,436.96		31,871,775.86		27,453,189.46
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	0.00	(370,092.00)	0.00	(2,341,095.00)				
Other Sources/Uses Detail					6,790,686.00	8,261,766.00		
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								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	2,425.00	0.00	222,617.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	13,191.00	0.00	823,295.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(151,983.00)	1,295,183.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	37,544.00	0.00						
Other Sources/Uses Detail					6,761,766.00	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	59,944.00	0.00						
Other Sources/Uses Detail					0.00	80,778,044.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	2,018.00	0.00						
Other Sources/Uses Detail					0.00	28,920.00		
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	371,930.00	0.00						
Other Sources/Uses Detail					74,016,278.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	(10,000.00)						
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								

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				
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	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	45,023.00	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					3,500,000.00			
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								

Budget, July 1
Summary of Interfund Activities - Actuals

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	532,075.00	(532,075.00)	2,341,095.00	(2,341,095.00)	91,068,730.00	91,068,730.00	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	0.00	(4,664,859.00)	0.00	(2,161,572.00)				
Other Sources/Uses Detail					7,385,329.00	8,856,409.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	13,654.00	0.00	219,810.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,143,181.00	0.00	834,320.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	167,365.00	0.00	1,107,442.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	197,904.00	0.00						
Other Sources/Uses Detail					7,356,409.00	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
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	65,874,251.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	5,106.00	0.00						
Other Sources/Uses Detail					0.00	28,920.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	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
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	3,070,619.00	0.00						
Other Sources/Uses Detail					58,517,842.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	(24,970.00)						
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								

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		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
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	92,000.00	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
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								

Budget, July 1
Summary of Interfund Activities - Budget

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
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	4,689,829.00	(4,689,829.00)	2,161,572.00	(2,161,572.00)	76,759,580.00	76,759,580.00		

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):

63,942.76

District's ADA Standard Percentage Level:

1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)				
District Regular	66,900	66,904		
Charter School				
Total ADA	66,900	66,904	N/A	Met
Second Prior Year (2020-21)				
District Regular	66,904	66,904		
Charter School				
Total ADA	66,904	66,904	0.0%	Met
First Prior Year (2021-22)				
District Regular	66,675	66,904		
Charter School		0		
Total ADA	66,675	66,904	N/A	Met
Budget Year (2022-23)				
District Regular	66,471			
Charter School	0			
Total ADA	66,471			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

by more than the following percentage levels:

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

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

63,942.8

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		Enrollment Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2019-20)	District Regular	70,649	70,943		
	Charter School				
	Total Enrollment	70,649	70,943	N/A	Met
Second Prior Year (2020-21)	District Regular	70,643	69,710		
	Charter School				
	Total Enrollment	70,643	69,710	1.3%	Not Met
First Prior Year (2021-22)	District Regular	70,503	69,541		
	Charter School	0			
	Total Enrollment	70,503	69,541	1.4%	Not Met

Budget Year (2022-23)		
District Regular	69,455	
Charter School		
Total Enrollment	69,455	

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 The Pandemic, 2020/21 Enrollment Was Lower Than Anticipated. For 2021/22, The District Anticipated The Enrollment To Be Restored, However the pandemic continued to have an impact.

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

Explanation:
(required if NOT met)

The 2022/23 enrollment trends have taken into consideration the changes in the enrollment.

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	66,904	70,943	
Charter School		0	
Total ADA/Enrollment	66,904	70,943	94.3%
Second Prior Year (2020-21)			
District Regular	66,904	69,710	
Charter School	0		
Total ADA/Enrollment	66,904	69,710	96.0%
First Prior Year (2021-22)			
District Regular	58,680	69,541	
Charter School			
Total ADA/Enrollment	58,680	69,541	84.4%
Historical Average Ratio:			91.6%

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

92.1%

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

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

Fiscal Year		Estimated P-2 ADA	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	63,943	69,455	92.1%	Met
	Charter School	0			
	Total ADA/Enrollment	63,943	69,455		
1st Subsequent Year (2023-24)	District Regular	63,898	69,455	92.0%	Met
	Charter School				
	Total ADA/Enrollment	63,898	69,455		
2nd Subsequent Year (2024-25)	District Regular	63,897	69,455	92.0%	Met
	Charter School	0			
	Total ADA/Enrollment	63,897	69,455		

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)

The 2022/23 ADA Is Based On A Lower Anticipated ADA Rate, Based On Prior Year Trend and considers the impact of the pandemic..

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	66,903.50	66,471.26	63,898.00	63,798.00
b. Prior Year ADA (Funded)		66,903.50	66,471.26	63,898.00
c. Difference (Step 1a minus Step 1b)		(432.24)	(2,573.26)	(100.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(.65%)	(3.87%)	(.16%)

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding	847,219,124.00	876,260,029.00	897,295,617.00
b1. COLA percentage	6.56%	3.61%	3.64%
b2. COLA amount (proxy for purposes of this criterion)	55,577,574.53	31,632,987.05	32,661,560.46
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	6.6%	3.6%	3.6%

Step 3 - Total Change in Population and Funding Level

(Step 1d plus Step 2c)

LCFF Revenue Standard (Step 3, plus/minus 1%):

5.9%	-0.3%	3.5%
4.91% to 6.91%	-1.26% to 0.74%	2.48% to 4.48%

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

	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	77,825,714.00	77,825,714.00	77,825,714.00	77,825,714.00
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)	849,924,836.00	902,490,955.00	897,295,617.00	928,893,413.00
District's Projected Change in LCFF Revenue:		6.18%	(.58%)	3.52%
LCFF Revenue Standard		4.91% to 6.91%	-1.26% to 0.74%	2.48% to 4.48%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

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)	613,077,160.81	704,824,680.65	87.0%
Second Prior Year (2020-21)	580,488,944.38	654,257,360.02	88.7%
First Prior Year (2021-22)	614,853,707.00	682,473,137.00	90.1%
Historical Average Ratio:			88.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.6% to 91.6%	85.6% to 91.6%	85.6% to 91.6%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	668,285,429.00	809,144,371.00	82.6%	Not Met
1st Subsequent Year (2023-24)	728,660,102.00	843,345,825.00	86.4%	Met
2nd Subsequent Year (2024-25)	742,753,310.00	868,155,632.00	85.6%	Not Met

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

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

1a.

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

Explanation:
(required if NOT met)

The 2022/23 Budget Includes One-Time Carry over Of Supplemental And Concentration To Be Utilized In Supplies, Services, And Equipment and textbook adoption.. In addition, the 2024/25 year also include one-time textbook adoption.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.91%	(.26%)	3.48%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-4.09% to 15.91%	-10.26% to 9.74%	-6.52% to 13.48%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	0.91% to 10.91%	-5.26% to 4.74%	-1.52% to 8.48%

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

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

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	255,780,317.00		
Budget Year (2022-23)	342,818,761.00	34.03%	Yes
1st Subsequent Year (2023-24)	364,284,313.00	6.26%	Yes
2nd Subsequent Year (2024-25)	120,284,313.00	(66.98%)	Yes

Explanation:
(required if Yes)

The 2022/23 Year Includes Increased Utilization Of One-Time Federal Recovery Funds Through 2023/24; In 2024/25, One-Time Federal Recovery Funds will no longer be available.

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

First Prior Year (2021-22)	204,498,295.00		
Budget Year (2022-23)	257,589,458.00	25.96%	Yes
1st Subsequent Year (2023-24)	258,563,045.00	.38%	No
2nd Subsequent Year (2024-25)	258,667,016.00	.04%	No

Explanation:
(required if Yes)

The 2022/23 Adopted Budget includes an increase to Extended Learning Opportunities Program which will be ongoing.

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

First Prior Year (2021-22)	36,259,710.00		
Budget Year (2022-23)	21,913,286.00	(39.57%)	Yes
1st Subsequent Year (2023-24)	21,913,286.00	0.00%	No
2nd Subsequent Year (2024-25)	21,913,286.00	0.00%	No

Explanation:
(required if Yes)

The 2021/22 Year Includes One-Time Local Connectivity Funds.

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

First Prior Year (2021-22)	93,514,356.00		
Budget Year (2022-23)	139,662,812.00	49.35%	Yes
1st Subsequent Year (2023-24)	140,867,914.00	.86%	No
2nd Subsequent Year (2024-25)	116,658,866.00	(17.19%)	Yes

Explanation:
(required if Yes)

2022/23 and 2023/24 utilizes one-time federal recovery funds for school site and classroom upgrades.

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

First Prior Year (2021-22)	110,953,545.00		
Budget Year (2022-23)	171,031,064.00	54.15%	Yes
1st Subsequent Year (2023-24)	188,000,514.00	9.92%	Yes
2nd Subsequent Year (2024-25)	157,763,589.00	(16.08%)	Yes

Explanation:
(required if Yes)

2022/23 and 2023/24 utilizes one-time recovery funds for school site and facility upgrades.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

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

First Prior Year (2021-22)	496,538,322.00
----------------------------	----------------

Budget Year (2022-23)	622,321,505.00	25.33%	Not Met
1st Subsequent Year (2023-24)	644,760,644.00	3.61%	Met
2nd Subsequent Year (2024-25)	400,864,615.00	(37.83%)	Not Met

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

First Prior Year (2021-22)	204,467,901.00		
Budget Year (2022-23)	310,693,876.00	51.95%	Not Met
1st Subsequent Year (2023-24)	328,868,428.00	5.85%	Met
2nd Subsequent Year (2024-25)	274,422,455.00	(16.56%)	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

The 2022/23 Year Includes Increased Utilization Of One-Time Federal Recovery Funds Through 2023/24; In 2024/25, One-Time Federal Recovery Funds will no longer be available.

Explanation:

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

The 2022/23 Adopted Budget includes an increase to Extended Learning Opportunities Program which will be ongoing.

Explanation:

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

The 2021/22 Year Includes One-Time Local Connectivity Funds.

- 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)

2022/23 and 2023/24 utilizes one-time federal recovery funds for school site and classroom upgrades.

Explanation:

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

2022/23 and 2023/24 utilizes one-time recovery funds for school site and facility upgrades.

7. **CRITERION: Facilities Maintenance**

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

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

NOTE:

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

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

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

Yes

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

1,274,993,557.00

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

3% Required

Budgeted Contribution¹

Minimum Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

1,274,993,557.00

38,249,806.71

38,444,141.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	102,475,777.02	113,741,042.73	140,909,437.73
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(.46)
	e. Available Reserves (Lines 1a through 1d)	102,475,777.02	113,741,042.73	140,909,437.27
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	1,022,445,469.91	1,070,252,197.94	1,248,961,445.00
	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)	1,022,445,469.91	1,070,252,197.94	1,248,961,445.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.0%	10.6%	11.3%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

3.3%	3.5%	3.8%
------	------	------

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for

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

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

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund	Expenditures	(If Net Change in	
	Balance	and Other Financing	Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	
Third Prior Year (2019-20)	6,913,835.39	706,605,794.65	N/A	Met
Second Prior Year (2020-21)	51,632,032.52	663,757,360.02	N/A	Met
First Prior Year (2021-22)	88,299,172.00	683,973,137.00	N/A	Met
Budget Year (2022-23) (Information only)	1,542,000.00	810,644,371.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:

(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

63,943

District's Fund Balance Standard Percentage Level:

.7%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ²		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	130,655,174.00	140,958,275.35	N/A	Met
Second Prior Year (2020-21)	136,561,246.00	147,872,110.74	N/A	Met
First Prior Year (2021-22)	183,024,752.00	199,504,143.26	N/A	Met
Budget Year (2022-23) (Information only)	287,803,315.26			

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

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

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

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

Explanation:

(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year	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. Subsequent Years, Form MYP, Line F2, if available.)	63,943	63,898	63,798
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	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)	1,555,571,848.00	1,593,588,793.00	1,372,659,473.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,555,571,848.00	1,593,588,793.00	1,372,659,473.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	31,111,436.96	31,871,775.86	27,453,189.46
6. Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	31,111,436.96	31,871,775.86	27,453,189.46

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	133,542,214.73	137,816,853.26	136,624,331.26
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)	(.46)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		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)	133,542,214.27	137,816,853.26	136,624,331.26
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.58%	8.65%	9.95%
District's Reserve Standard				
(Section 10B, Line 7):		31,111,436.96	31,871,775.86	27,453,189.46
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

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

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

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

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

First Prior Year (2021-22)	(103,696,375.00)			
Budget Year (2022-23)	(113,325,755.00)	9,629,380.00	9.3%	Met
1st Subsequent Year (2023-24)	(109,998,684.00)	(3,327,071.00)	(2.9%)	Met
2nd Subsequent Year (2024-25)	(110,876,873.00)	878,189.00	.8%	Met

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

First Prior Year (2021-22)	6,790,686.00			
Budget Year (2022-23)	7,385,329.00	594,643.00	8.8%	Met
1st Subsequent Year (2023-24)	7,385,249.00	(80.00)	0.0%	Met
2nd Subsequent Year (2024-25)	7,385,329.00	80.00	0.0%	Met

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

First Prior Year (2021-22)	8,261,766.00			
Budget Year (2022-23)	8,856,409.00	594,643.00	7.2%	Met
1st Subsequent Year (2023-24)	8,856,329.00	(80.00)	0.0%	Met
2nd Subsequent Year (2024-25)	8,856,409.00	80.00	0.0%	Met

1d. **Impact of Capital Projects**

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

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

Leases				
Certificates of Participation				
General Obligation Bonds	62,987,448	54,787,014	45,922,455	43,371,903
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	62,987,448	54,787,014	45,922,455	43,371,903
Has total annual payment increased over prior year (2021-22)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

Yes

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:

Retirees after 2007 have monthly payments to the retirement reserve, co-pays and deductible to meet. Retirees under the age of 65 have an additional monthly contribution similar to active employees.

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
72,836,570	0

4. OPEB Liabilities

a. Total OPEB liability

1,119,672,637.00

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

69,424,924.00

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

1,050,247,713.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

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

Oct 05, 2021

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per

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

actuarial valuation or Alternative Measurement

Method

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

d. Number of retirees receiving OPEB benefits

	70,354,806.00	70,354,806.00	70,354,806.00
	49,682,725.00	53,863,267.00	55,461,641.00
	50,276,028.00	52,447,733.00	54,524,743.00
	5,270.00	5,270.00	5,270.00

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:

Workers' Compensation and Liability are supported by a percentage of payroll. Actuarials are done frequently. Defined Benefits is an IRS approved program for part-time employees. It is supported by a percentage of payroll for those employees. An actuarial is completed to determine the employer payroll percentage.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

56,033,834.00

b. Unfunded liability for self-insurance programs

3,101,008.00

4. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

196,835,177.00

199,521,764.00

204,849,677.00

b. Amount contributed (funded) for self-insurance programs

196,835,177.00

199,521,764.00

204,849,677.00

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

4235	4218	4218	4218
------	------	------	------

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

May 25, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

May 25, 2021

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date: Jun 30, 2023

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

\$4,000,000 Per 1% Based On Contingency Language

% change in salary schedule from prior year

3.0%

or

Multiyear Agreement

Total cost of salary settlement

\$

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

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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

Certificated (Non-management) Step and Column Adjustments

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

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	2850	3087	3087	3087

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

The classified employees collective bargaining agreements include a parity clause based on the Certificated Union and the 2022/23 Adopted budget includes the same 3% increase.

Negotiations Settled

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

May 20, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

May 20, 2021

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2023

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

\$1,000,000 Per 1%
Based on
Contingency
Language

% change in salary schedule from prior year

3%

or

Multiyear Agreement

Total cost of salary settlement

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

--	--	--

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Classified (Non-management) Prior Year Settlements

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

No

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

If Yes, explain the nature of the new costs:

--	--	--

--

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

Classified (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

\$1,100,000

\$1,100,000

\$1,100,000

3. Percent change in step & column over prior year

0.0%

0.0%

0.0%

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

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

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

Yes

Yes

Yes

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

No

No

No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	892	1022	1022	1022

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Yes	Yes	Yes
\$3,000,000	0	0
3.0%		

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

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

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

Management/Supervisor/Confidential

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

Step and Column Adjustments

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

Management/Supervisor/Confidential

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

Other Benefits (mileage, bonuses, etc.)

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 15, 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.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

No

Yes

No

No

- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

Yes

No

No

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

Comments:

(optional)

End of School District Budget Criteria and Standards Review