

# MADERA UNIFIED SCHOOL DISTRICT

## 2021-22 Estimated Actuals Report & 2022-23 Adopted Budget



### **Board of Trustees:**

Ed McIntyre, President, Lucy Salazar, Clerk  
Ray G. Seibert, Ruben Mendoza, Joetta Fleak, Israel Cortes, Nadeem Ahmad

### **Superintendent:**

Todd Lile

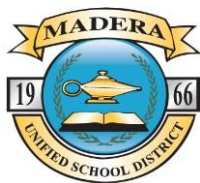
### **Deputy Superintendent of Administrative & Support Services:**

Sandon Schwartz

### **Chief Financial Officer:**

Arelis Garcia





# MADERA UNIFIED SCHOOL DISTRICT

## *Madera Unified Community Compact*

This Madera Unified Community Compact acknowledges our guarantee to all stakeholders - trustees, taxpayers, community partners, students, parents, staff, and leadership - that our identity and philosophy are built upon our best traditions and aligns modern student needs with the highest level research and professional learning. The MUSD Governing Board believes in fair and equitable opportunities to empower students to learn deeply and live long healthy lives with the widest array of career opportunities. In ever-changing times, the MUSD Governing Board believes in ongoing collaboration with stakeholders to continuously improve student outcomes and college and career readiness.

### *Our Vision*

Madera Unified will set the standard for hard work, creativity and resiliency with a fearless drive to continuously improve.

### *Our Mission*

We are committed to creating and sustaining a culture enabling Madera Unified students to experience an unparalleled educational journey that is intellectually, socially and personally transformative.

### *Our Belief Statement*

Madera Unified is where students are challenged to broaden their vision, inspired by meaningful opportunities and strive for authentic achievements.

# 2021-22 Estimated Actuals Report & 2022-23 Adopted Budget

The budget process starts in January with the governor's proposed state budget and continues with the May Revision. The budget development process ends in June with the state's Adopted Budget for the coming fiscal year.

Madera Unified School District depends on the state for much of its revenue. The district's projections for revenue and expenditures were updated using the May Revision to incorporate the latest budget and financial planning factors.

## Assumptions

The following assumptions were used to update the 2021-21 Estimated Actuals and the 2022-23 Adopted Budget:

- Cost of Living Adjustment (COLA)
- Enrollment & Attendance Projections
- CalSTRS/CalPERS Rates
- Statutory Benefit Rates
- Health & Welfare Increase
- and Others

\*\*A complete list of assumptions can be found on page 12 of this document.

The proposed budget in the May Revision includes unprecedented funding for K-12 public education to alleviate fiscal pressures on the local education agencies. In January, the COLA was proposed at 5.33%. It changed to 6.56% (Super COLA) in the May Revision reflective of the strong economic turnaround. The out years COLA are estimated to increase as shown below:

	2021-22	2022-23	2023-24	2024-25	2025-26
Estimated LCFF COLA	5.07%	6.56%	5.38%	4.02%	3.72%

Other components of the May Revision include one-time proposals for the following programs:

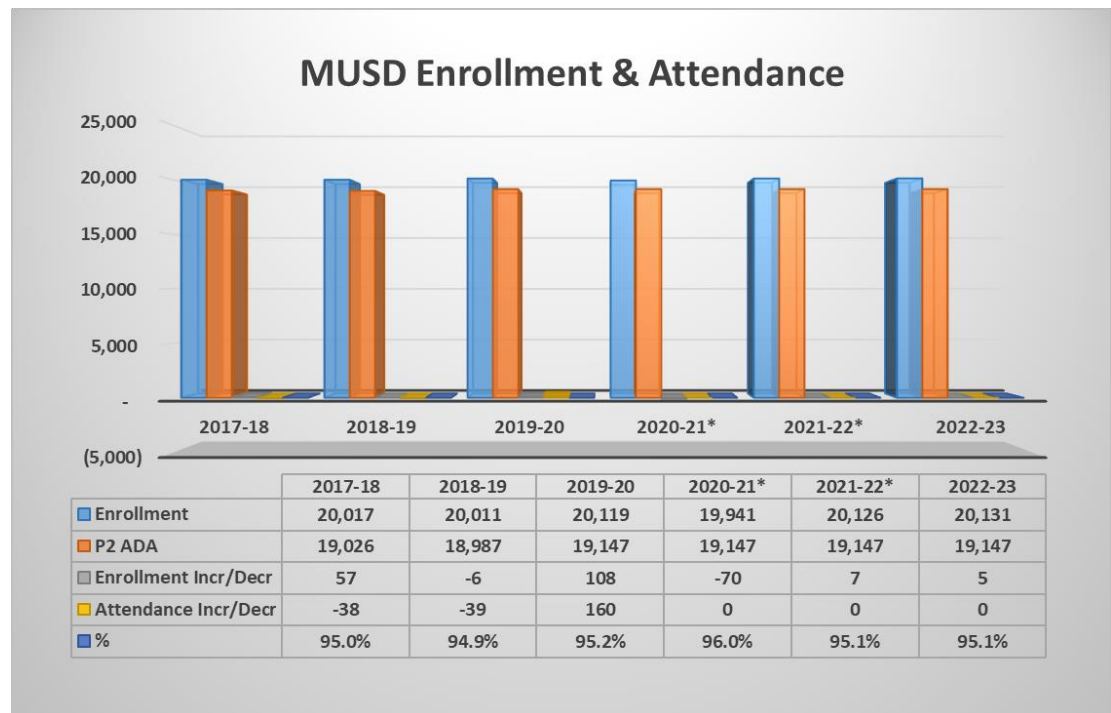
- One-time discretionary funding
- Ongoing funding to mitigate declining enrollment
- Ongoing funds to increase LCFF base funding
- Funds for transitional kindergarten expansion
- Funds to maintain the meal reimbursement rates
- Funds for early childhood education
- One-time funds facilities program and deferred maintenance
- More funding for community schools

## Enrollment & Attendance

The district's main source of revenue is calculated using the student's attendance in the LCFF. Although, our district is growing, attendance continues to be affected by the COVID-19 pandemic. Because of the decline in student enrollment around the state, the state budget proposes to permanently alter the LCFF relative to determination of funded ADA. As proposed, school districts will be funded on the greater of current year, prior year, or the average of the most recent three prior years' ADA.

The district offered in-person instruction to all its students this year. In-person instruction has been interrupted by surges of COVID-19 resulting in a much lower attendance rate in 2021-22. The May Revision proposes some relief to this additional decline to ADA by adding a proxy measure for 2021-22 ADA equal to 2021-22 enrollment multiplied by the district's 2019-20 attendance rate. The result of this measure will determine the actual ADA to be used for LCFF purposes for the 2021-22 year.

Below is the district's enrollment and attendance for the last five years and the estimates for 2022-23:



## Unduplicated Pupil Count and Percent

Enrollment and other demographic data submitted by the district is used for calculating the unduplicated pupil count. Students identified as Low Income, English Learners, and Foster Youth are part of this count. The Unduplicated Pupil Percentage (UPP) is calculated by dividing the unduplicated pupil count against total enrollment. A three-year average UPP is incorporated to the LCFF calculation to generate Supplemental and Concentration funds. These funds are used to provide support for instructional activities and services for at-risk students. These services can be provided as a district wide, school wide, or targeted services for a specific

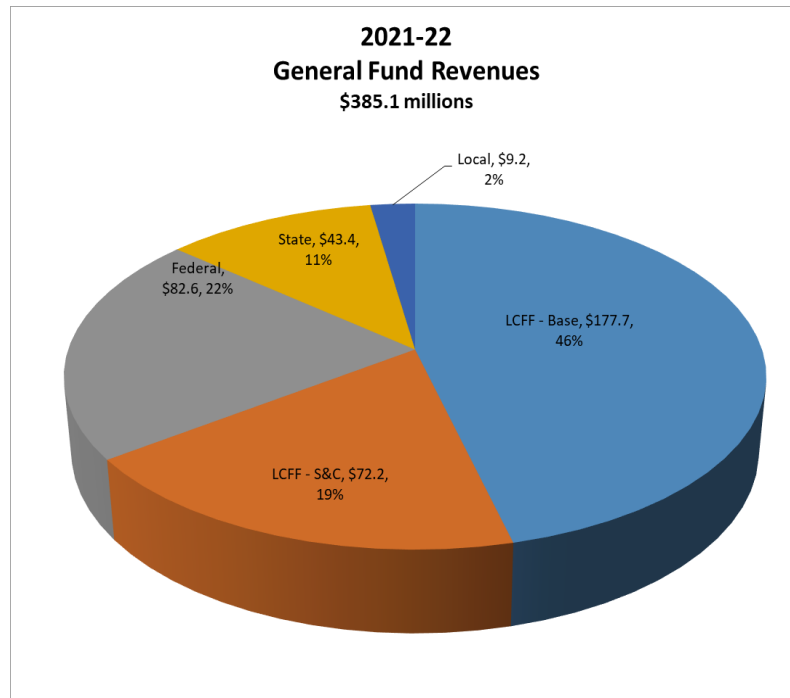
student group.

The unduplicated pupil count, the average UPP for the last five years and the estimated count and percentage for 2022-23 are below:

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Count	17,936	18,163	18,227	18,147	18,309	18,309
UPP	89.01%	89.84%	90.27%	90.70%	90.78%	90.91%

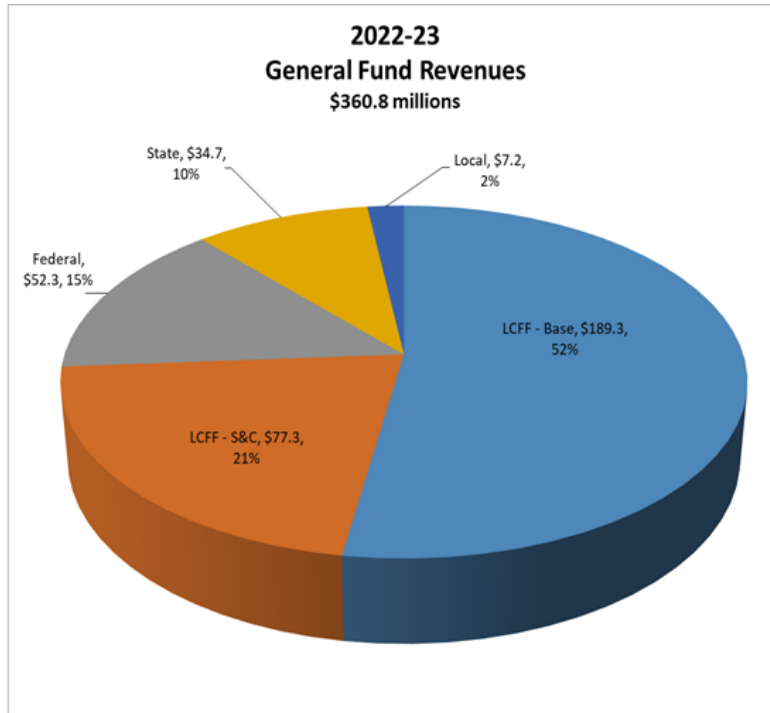
## General Fund Revenue

The General Fund is composed of Unrestricted and Restricted funds. The flexibility afforded by the two different types of funding is very different. The Unrestricted funds are generated primarily by the LCFF and are available for general and discretionary needs of the district, they are very flexible and the Governing Board has the authority to approve how these funds are used. Restricted funds, on the other hand, come from other state and federal sources and are available for use only within the programs and purposes for which they are granted.



**2021-22 = \$385,067,808**  
Unrestricted – \$234,373,910  
Restricted – \$150,693,898  
(Includes \$60.5 million in  
COVID-19 Relief funds)

The 2022-23 LCFF revenue was calculated using the 6.56% COLA increase. The revenue also includes the increases to the Special Education program, the increase to the Mandate Block Grant, and the revenue for the new ELO Program.



**2022-23 = \$360,801,251**  
 Unrestricted - \$249,541,892  
 Restricted - \$111,259,359  
 (Includes \$34.1 million in COVID-19 Relief funds)

## COVID-19 Relief Funds (One-Time Funds)

The district has been awarded approximately \$156 million in COVID-19 Relief funds from the various federal acts. The table below shows the up-to-date amounts of the various COVID Relief funds. The table shows the expenditures, budgeted amounts, and available balances:

### COVID RELIEF FUNDS

Updated: 4/30/2022

Resource	Fund Type	Expiration Date	Award Amount	Paid	Budgeted 2021-22*	Budgeted 2022-23	Balance
32200	LLM - CRF	5/31/2021	\$ 21,376,099	\$ 21,376,099	\$ -	\$ -	\$ -
74200	LLM - Prop 98	6/30/2021	\$ 1,926,829	\$ 1,926,829	\$ -	\$ -	\$ -
32100	ESSER I	9/30/2022	\$ 7,079,582	\$ 3,791,652	\$ 3,287,930	\$ -	\$ -
32110	ESSER Comm School	9/30/2022	\$ 999,999	\$ -	\$ 999,999	\$ -	\$ -
32150	LLM - GEER	9/30/2022	\$ 828,940	\$ 178,421	\$ 650,519	\$ -	\$ -
32120	ESSER II	9/30/2023	\$ 30,505,170	\$ 2,341	\$ 20,603,383	\$ 9,899,446	\$ -
32160	ELO-G (State Reserve)	9/30/2023	\$ 2,391,174	\$ -	\$ 2,391,174	\$ -	\$ -
32170	ELO-G (ESSER II)	9/30/2023	\$ 548,703	\$ -	\$ 548,703	\$ -	\$ -
74220	IPI	9/30/2024	\$ 8,695,440	\$ 3,937,331	\$ 4,758,109	\$ -	\$ -
74250	ELO-G*	9/30/2024	\$ 7,482,227	\$ 2,203,317	\$ 5,278,910	\$ -	\$ -
74260	ELO-G - Paras*	9/30/2024	\$ 1,572,979	\$ -	\$ 1,572,979	\$ -	\$ -
32180	ELO-G (ESSER III)	9/30/2024	\$ 1,557,617	\$ -	\$ 1,557,617	\$ -	\$ -
32190	ELO-G (Learning Loss)	9/30/2024	\$ 2,685,119	\$ -	\$ 2,685,119	\$ -	\$ -
32130	ESSER III	9/30/2024	\$ 54,847,547	\$ -	\$ 11,370,509	\$ 24,213,363	\$ 19,263,675
32140	ESSER III (LLM)	9/30/2024	\$ 13,711,887	\$ -	\$ 1,742,426	\$ -	\$ 11,969,461
			\$ -	\$ -	\$ -	\$ -	\$ -
			<b>\$ 156,209,312</b>	<b>\$ 33,415,990</b>	<b>\$ 57,447,377</b>	<b>\$ 34,112,809</b>	<b>\$ 31,233,136</b>

\*Budgeted amounts includes the following:

Encumbered:	\$ 9,820,472
Spent:	\$ 33,600,871
Available Budget:	\$ 14,026,034
	<b>\$ 57,447,377</b>

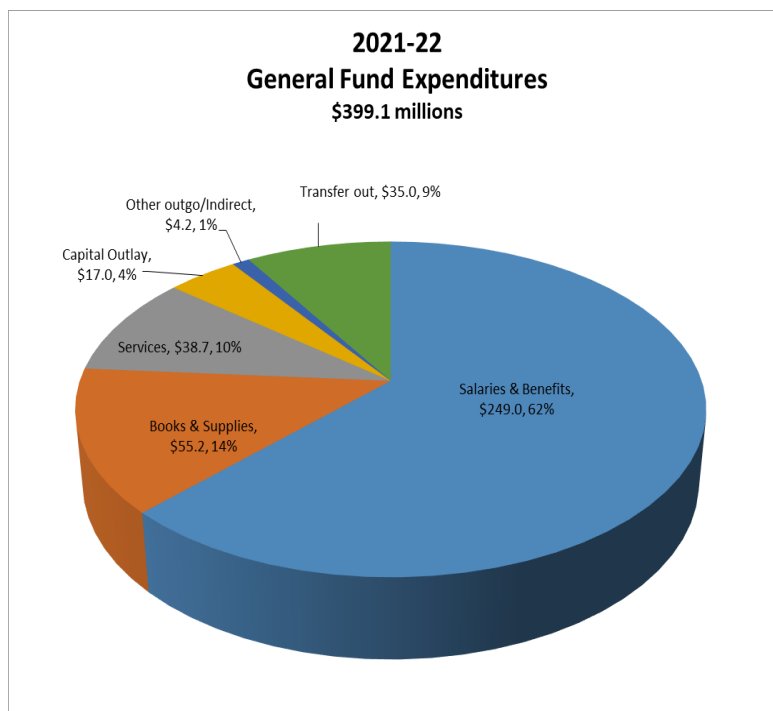


The district will continue coordinating the various funds to maximize and optimize the programs and services provided to the students. Once these funds are depleted, the district will continue funding these positions and services with alternate funding sources including, but not limited to LCFF funds. The main goal of the district is to maintain the increased levels of direct services to students beyond the term of the one-time funds to provide what our students need to experience a high-quality education at Madera Unified.

## General Fund Expenditures

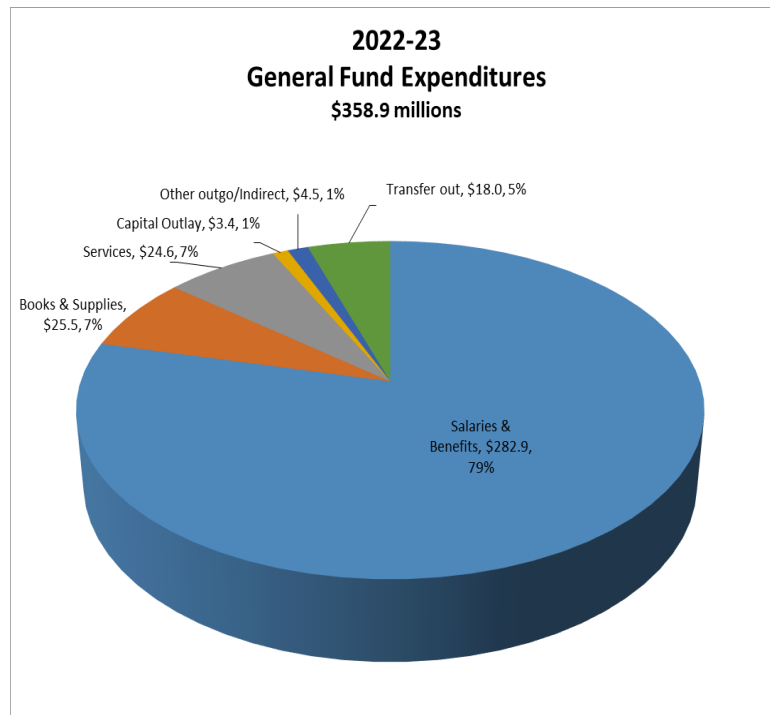
In 2021-22, the expenditure amounts were revised to match revenues and budgets were revised to release funds for expenditures that were not likely to happen by June 30<sup>th</sup>. This fiscal year, the district contributed \$5 million to the Section 115 – OPEB Trust in addition to the annual \$500 thousand contribution. The transfer to the Special Reserve - Building (Fund 41) was increased from \$10 million to \$29 million. The actual transfer will happen before closing the books for 2021-22.

The 2021-22 budget also includes \$10.8 million for the STRS-on-behalf, GASB Statement 24 requires school districts to recognize the contributions made by the State of California to CalSTRS on behalf of school districts for their employees. The contributions made by the state are based on rates defined in Education Code Sections 22955.1 and 22954 and vary from year to year.



**2021-22 = \$399,099,962**  
Unrestricted – \$239,039,953  
Restricted – \$160,060,009  
(Includes \$57.4 million in COVID Relief funds)

The 2022-23 expenditures reflect new positions added this fiscal year, as well as the 6% salary increased agreed with most of the bargaining unions. Expenditures funded with one-time funds will be reflected as the carryover and deferred revenues are brought in to the new fiscal year as we close the books for 2021-22. The 2022-23 budget also includes \$12 million transfer to the Special Reserve – Building (Fund 41) and \$13.2 million for the STRS-on-behalf.



**2022-23 = \$358,926,035**  
**Unrestricted – \$247,666,676**  
**Restricted – \$111,259,359**  
**(Includes \$34.1 million in COVID Relief funds)**

## Special Education

The 2022-23 budget proposals significantly build on special education funding augmentations and other changes provided over the past three years. The Special Education Base Rate is first increased by the estimated COLA of 6.56%, and then augmented by \$500 million, resulting in a 2022-23 base rate of \$820 (currently \$715) per ADA. SELPAs with a base rate greater than \$820 per ADA in 2021-22 will continue to be funded at their current rate. Allocations will be calculated at the LEA level rather than the SELPA level, but funding will continue to flow through SELPAs. The 2022-23 budget to support the Special Education Program is \$31 million.

## Routine Repair & Maintenance Account (RRMA)

EC Section 17070.75 requires school districts that participate in the School Facility Program (SFP) to make all necessary repairs, renewals, and replacements to ensure that projects are maintained and in good repair, working order, and in good condition at all times. This is accomplished by the establishment of a restricted account within the district's general fund for the exclusive purpose of providing funds for ongoing and major maintenance of school buildings. The RRMA budget has to be at least 3% of the General Fund expenditures. The total budget for this program in 2022-23 is \$9.4 million.



# General Fund Ending Balance & Reserve

Existing law imposes a 10% cap on the amount local school districts can maintain in their reserves in fiscal years immediately succeeding those in which the education rainy day fund (Public School System Stabilization Account) balance is at least 3% of TK-12 Prop. 98 funding. This condition was met with the 2021-22 deposit amount, triggering the local reserve cap for the 2022-23 fiscal year. Madera Unified will need to comply with the law [Education Code Section 42127.01(a)] by June 30, 2022, with the adoption of the budget, as well as anticipate that the cap on the reserves will be in place for the foreseeable future.

Madera Unified has taken the actions below to comply with the law:

- The Governing Board adopted resolution No.22-2021/22 authorizing the increase or decrease of the interfund transfer to the Special Reserve Building Fund to ensure the 10% reserve cap is met in 2022-23 and in future years.
- Committed reserves with resolution No.41-2021/22 to protect the Governing Board goals and district initiatives. The committed funds are accounted in the 10% reserve cap calculation.
- Budgeted the 6% salary increase in 2022-23 for all the board approved positions.

Although general fund reserves are an indicator of the cash balance, they are not the same as cash – cash is a portion of reserves. Districts' attention should remain on maximizing the use of any one-time funds due to the restrictive nature of those funds for the 2021-22 and 2022-23 fiscal years, thereby reserving local and unrestricted funds to address the potential impact of possible deterioration of revenues in 2023-24 or 2024-25 when COVID-19 funds will be depleted.

The district is estimating an ending balance of \$81.5 million in 2021-22 and \$83.3 million in 2022-23. The district will focus on maximizing the use of one-time COVID Relief funds due to the restrictive nature and reserve local resources to address the potential impact of possible economy downturn in the future. Based on the most current financial information, the projected district's ending balance and reserve for the current year and the next three years are below:

	2021-22	2022-23	2023-24	2024-25	2025-26
<b>Projected Ending Balance</b>	\$81,478,028	\$83,343,244	\$85,295,148	\$52,691,962	\$47,695,134
<b>Projected Reserve</b>	12.89%	10.04%	10.26%	10.14%	9.79%
	<b>COVID Funds</b>	<b>COVID Funds</b>	<b>COVID Funds</b>		

The current influx of one-time funds from the state and federal government related to COVID-19 allows the district a unique opportunity to expand student learning opportunities, particularly for disadvantaged students. However, these one-time funds not only can mask structural deficits, but it can also lead to expectations of salary increases and education workforce increase. The district will evaluate the effectiveness of the new initiative and programs, analyze the impact, and re-allocate funds to sustain the increase in staff and services using one-time funds.

## Other Funds

The district maintains other funds such as; Adult Education, Preschool, Child Nutrition and building. These are self-sustained programs, they operate within its revenues and no contribution from the General Fund is necessary at this time:

Fund #	Description	Beginning Balance 7/01/2022	Revenue	Expenses	Transfer In/Out	Projected Ending Balance 6/30/2023
01	General Fund	\$ 81,478,028	\$ 360,771,251	\$ 340,930,535	\$ (17,975,500)	\$ 83,343,244
08	Student Activity Special Revenue	\$ 744,471	\$ -	\$ -		\$ 744,471
11	Adult Education	\$ 2,000	\$ 1,591,221	\$ 1,591,221		\$ 2,000
12	Child Development	\$ -	\$ 3,109,799	\$ 3,109,799		\$ -
13	Child Nutrition	\$ 5,926,601	\$ 15,250,000	\$ 15,280,846		\$ 5,895,755
21	Building Fund (Bond Proceeds)	\$ 33,081,916	\$ 102,000	\$ -		\$ 33,183,916
25	Developer Fees	\$ 186,412	\$ 2,511,000	\$ -	\$ (30,000)	\$ 2,667,412
27	Redevelopment Agency	\$ 353,040	\$ 1,183,411	\$ -	\$ (1,182,411)	\$ 354,040
35	County School Facilities	\$ 39,076,478	\$ 80,000	\$ -		\$ 39,156,478
40	Special Reserve Capital	\$ -	\$ 8,000	\$ -	\$ 1,000,000	\$ 1,008,000
41	Special Reserve Building	\$ 48,332,589	\$ 50,000	\$ -	\$ 12,000,000	\$ 60,382,589
56	Debt Service	\$ 852,558	\$ 3,500	\$ 6,187,911	\$ 6,187,911	\$ 856,058
	<b>TOTAL</b>	<b>\$ 210,034,093</b>	<b>\$ 384,660,182</b>	<b>\$ 367,100,312</b>	<b>\$ -</b>	<b>\$ 227,593,963</b>

## Multi-Year Projection

The multi-year projection (MYP) is the most critical document that focuses on the operational and strategic functions. This document is fundamental for financial and budget decisions related to future educational services for our students. The MYP provides the governing board with the insight and certainty in decisions to focus on growth and sustainability.

Base on the governor's proposed budget and the Department of Finance (DOF) projections of the LCFF COLA increases, the table below shows the estimated revenue the district will receive in the next three years:

New Revenue from LCFF			
	2022-23	2023-24	2024-25
<b>DOF Estimated COLA</b>	<b>6.56%</b>	<b>5.38%</b>	<b>4.02%</b>
Estimated LCFF Revenue	\$ 266,628,757	\$280,777,896	\$291,935,028
Total New revenue	<b>\$ 16,734,008</b>	<b>\$ 14,149,139</b>	<b>\$ 11,157,132</b>

The multi-year projection includes the major expense increases for each year. These increases are listed in the assumptions on page 12. Expenditure increases have been triggered by soaring inflation. The cost of supplies such as fuel, parts, and chemicals have increased tremendously this year. The minimum wage that was set to the last increase in 2022 to \$15 per hour, has been revised with the governor proposal to increase it to \$15.50 in 2023. The table below shows the estimated expense increases in the next three years:

New Expenses			
	2022-23	2023-24	2024-25
Step & Col Increase	\$ 2,400,000	\$ 2,700,000	\$ 2,800,000
Salary Increase 6% & 4%	\$ 10,015,000	\$ 6,675,000	
STRS	\$ 2,075,700	\$ -	\$ -
PERS	\$ 902,900	\$ -	\$ -
H&W	\$ 869,000	\$ 965,000	\$ 994,000
Supplies (Fuel, Diesel, Parts, Tires, Chemicals)	\$ 2,000,000	\$ 500,000	\$ 500,000
Services (Liability Insurance, Utilities)	\$ 1,000,000	\$ 500,000	\$ 500,000
New Positions (Core Staffing)	\$ 1,650,000	\$ 220,000	\$ 220,000
Matilda Torres HS Personnel	\$ 490,500		
Matilda Torres HS Operating Budget	\$ 99,730		
Minimum Wage Increase	\$ 50,000	\$ 50,000	\$ 50,000
<b>Total</b>	<b>\$ 21,552,830</b>	<b>\$ 11,610,000</b>	<b>\$ 5,064,000</b>

## Future Years

### 2023-24

1. Estimated COLA at 5.38%, New Revenue - \$5.8 million
2. Increases to CalPERS, Step/Column, H&W
3. Flat CalSTRS rate
4. Flat enrollment and ADA
5. Continue plans for 2 new K-8 schools

### 2024-25

1. Estimated COLA at 4.02%, New Revenue - \$7.4 million
2. Increases to CalPERS, Step/Column, H&W
3. Flat CalSTRS rate
4. Flat enrollment and ADA
5. Continue plans for 2 new K-8 schools

Madera Unified School District's goal is to maintain a balanced budget, minimal debt, competitive salaries; and most importantly, rigorous programs and the high quality learning our students deserve.

## **\*\*List of Assumptions**

	Supplemental Concentration						
		2022-23	Base	Grade	20% of Adj.	65% of Adj.	
	Grade	Projected	Grant Per	Span	Base for	Base for	
	Level	ADA	ADA	Add-ons	Unduplicated	Unduplicated	Target Per ADA
					Enrollment	over 55%	
1	K-3	6,223.36	\$8,624	\$897	\$1,731	\$2,222	\$83,856,368
2	4-6	4,475.94	\$8,754		\$1,592	\$2,043	\$55,452,274
3	7-8	3,099.91	\$9,013		\$1,639	\$2,104	\$39,540,942
4	9-12	5,575.57	\$10,445	\$272	\$1,949	\$2,502	\$84,565,080
5	Total Base	19,374.78	(District 19,143.79 + County 230.99)				\$263,414,666
6	Targeted Instructional Improvement-add on						\$423,649
7	Transportation-add on						\$2,790,442
8	2022-23 LCFF Entitlement includes a 6.56% COLA increase						\$266,628,757
9	Projected Enrollment - at 20,393 (District 20,131 + County 262)						
10	Unduplicated % of Enrollment = 90.91%						
11	Lottery - \$163 per ADA Unrestricted, \$65 per ADA Restricted						
12	Mandated Block Grant Grades K-8 - \$34.54 per ADA, Grades 9-12 - \$66.54 per ADA						
13	Title I - No change, Title II - No change, Title III - No change						
14	Special Ed Funding - IDEA & SELPA - increase from \$715 to \$820 per ADA						
15	Hourly Minimum Wage increase from \$15 to \$15.50						
16	Additional Staffing - See List Attached						
17	Step and Longevity Increases 1.0%						
18	6% Salary Increase for Fiscal Year 2022-23						
19	3% increase in Health & Welfare Benefit Contribution						
20	Increase in STRS from 16.92% to 19.10%						
21	Increase in PERS from 22.91% to 26.10%						
22	Workers Compensation Insurance decrease from 1.475% to 1.324%						
23	State Unemployment Insurance .5% - No change						
24	Increase in Property & Liability Insurance of 3%						
25	Indirect Rate decrease from 7.09% to 6.45%						
26	Increase Operating Expenses 3.69% (Consumer's Price Index)						
27	Increase to supplies 23% (fuel, tires, parts,and chemicals)						
28	Restricted Maintenance Contribution 3% of General Fund Expenditures to meet the state requirement						
30							

# Additional Staffing

## 2022-23 CORE STAFFING

Board Approved on 3/22/2022

	POSITION	FTE	COST/FTE	ESTIMATED TOTAL COST	FUNDING SOURCE	TEMPORARY ROLE	DEPARTMENT or SITE	SEC LEAD
<b>ADDITIONAL STAFF FOR TORRES HIGH SCHOOL</b>								
CE	Vice Principal	1	\$140,500	\$140,500	LCFF Funds	NO	Torres High School	Oracio Rodriguez
CE	Counselor	1	\$130,000	\$130,000	LCFF Funds	NO	Torres High School	Oracio Rodriguez
CL	Administrative Assistant III	1	\$82,000	\$82,000	LCFF Funds	NO	Torres High School	Oracio Rodriguez
CL	Safety Officers	2	\$69,000	\$138,000	LCFF Funds	NO	Torres High School	Prince Marshall

5 Total Cost \$490,500

<b>DISTRICT SUPPORT STAFF</b>								
CL	Mechanic Technician	1	\$102,000	\$102,000	LCFF Funds	NO	Transportation	Sandon Schwartz
CL	Relief Bus Driver	2	\$53,000	\$106,000	LCFF Funds	NO	Transportation	Sandon Schwartz
CL	Senior Buyer	1	\$115,000	\$115,000	ESSER & LCFF Funds	NO	Purchasing	Sandon Schwartz
CL	Registrar Lead	1	\$93,000	\$93,000	LCFF Funds	NO	SFSS	Prince Marshall
CL	Accounting/Budget Analyst	1	\$93,000	\$93,000	ESSER & LCFF Funds	NO	Fiscal Services	Arelis Garcia
CL	Accounting Technician V	1	\$86,000	\$86,000	LCFF Funds	NO	Fiscal Services/Payroll	Arelis Garcia
CL	Data Analyst	2	\$106,000	\$212,000	LCFF Funds	NO	SFSS & Ed Services	Prince Marshall
CL	Continuous Improvement Manager	1	\$159,000	\$159,000	LCFF Funds	NO	Accountability & Comm	Babatunde Ilori
CL	Coordinator of Expanded Learning Opportunities Program	1	\$130,000	\$130,000	ELO-P	NO	Educational Services	Sheryl Sisil
CL	Customer Service & School Systems Trainer	1	\$110,000	\$110,000	LCFF Funds	NO	District	Todd Lile

12 Total Cost \$1,206,000

<b>ENROLLMENT GROWTH &amp; PROGRAM EXPANSION</b>								
CL	Office Assistant - Bilingual	0.75	\$37,000	\$27,750	STATE PRESCHOOL	NO	Preschool	Sheryl Sisil
CL	Paraprofessional - TK	13.81	\$38,000	\$524,875	LCFF Funds	NO	Various Sites	Sheryl Sisil
CE	Itinerant Elementary Music Teacher	7	\$103,000	\$721,000	ESSER & LCFF Funds	NO	Various Sites	Sheryl Sisil
CE	Gwarthey Center History Teacher	1	\$103,000	\$103,000	LCFF Funds	NO	Monroe Elementary	Todd Lile
CE	Teacher Support Mentor - Secondary	14	\$108,000	\$1,512,000	ESSER & LCFF Funds	NO	District	Joe Aiello
CE	Teacher Support Mentor - DLI	5	\$108,000	\$540,000	ESSER & LCFF Funds	NO	District	Sheryl Sisil
CE	Teacher Support Mentor - VAPA	1	\$108,000	\$108,000	ESSER & LCFF Funds	NO	District	Sheryl Sisil
CE	Teacher Support Mentor - Pre-K	1	\$108,000	\$108,000	ESSER & LCFF Funds	NO	District	Sheryl Sisil
CE	District Academic Coach World/Languages DLI	1	\$139,000	\$139,000	Title I	NO	District	Sheryl Sisil
CE	District Academic Coach DLI	1	\$139,000	\$139,000	Title I	NO	District	Sheryl Sisil
CE	District Academic Coach VAPA	1	\$139,000	\$139,000	Title I	NO	District	Sheryl Sisil
CE	District Academic Coach Social Science & Content Literacy	1	\$139,000	\$139,000	Title I	NO	District	Sheryl Sisil
CE	District Academic Coach Language Develop & Acquisition	3	\$139,000	\$417,000	Title III	NO	District	Sheryl Sisil
CE	Credit Recovery Program Support Specialist	1	\$145,000	\$145,000	ELO-P	NO	District	Sheryl Sisil
CE	Ethnic Studies Research & Develop Support Specialist	1	\$145,000	\$145,000	Educator Effectiveness Grant	NO	District	Sheryl Sisil
CE	Assessment Support Specialist	3	\$145,000	\$435,000	Title II	NO	District	Sheryl Sisil
CE	Language Develop & Acquisition Support Specialist	11	\$145,000	\$1,595,000	Educator Effectiveness Grant	NO	District	Sheryl Sisil
CE	Psychologist	1	\$150,000	\$150,000	Special Ed Learning Recovery Grant	NO	Special Education	Prince Marshall
CE	Speech Language Pathologist	2	\$150,000	\$300,000	Special Ed Learning Recovery Grant	NO	Special Education	Prince Marshall
CE	Coordinator of Elementary Teacher Support Mentor Program	1	\$163,000	\$163,000	.25 LCFF Funds & .75 Title II	NO	District	Joe Aiello
CE	Vice Principal	1	\$149,000	\$149,000	LCFF Funds	NO	Howard Elementary School	Lalo Lopez

71.56 Total Cost \$7,699,625

88.56 \$9,396,125 Total Estimated Increase/Decrease in Staff

**Honesty + Competency = Trust**

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			
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	G	G	
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			
71	Retiree Benefit Fund			
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			



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	249,894,749.00	0.00	249,894,749.00	266,628,757.00	0.00	266,628,757.00	6.7%			
2) Federal Revenue		8100-8299	0.00	82,575,303.00	82,575,303.00	0.00	52,314,834.00	52,314,834.00	-36.6%			
3) Other State Revenue		8300-8599	4,482,819.00	38,901,479.00	43,384,298.00	4,110,146.00	30,535,320.00	34,645,466.00	-20.1%			
4) Other Local Revenue		8600-8799	2,731,156.00	6,452,302.00	9,183,458.00	1,029,677.00	6,152,517.00	7,182,194.00	-21.8%			
5) TOTAL, REVENUES			257,108,724.00	127,929,084.00	385,037,808.00	271,768,580.00	89,002,671.00	360,771,251.00	-6.3%			
B. EXPENDITURES												
1) Certificated Salaries		1000-1999	86,505,833.00	30,448,219.00	116,954,052.00	95,216,135.00	36,547,361.00	131,763,496.00	12.7%			
2) Classified Salaries		2000-2999	30,129,471.00	10,300,441.00	40,429,912.00	36,703,476.00	10,192,769.00	46,896,245.00	16.0%			
3) Employee Benefits		3000-3999	61,728,724.00	29,887,266.00	91,615,990.00	66,821,909.00	37,467,241.00	104,289,150.00	13.8%			
4) Books and Supplies		4000-4999	7,310,880.00	47,896,438.00	55,207,318.00	12,203,677.00	13,316,537.00	25,520,214.00	-53.8%			
5) Services and Other Operating Expenditures		5000-5999	18,724,526.00	19,979,819.00	38,704,345.00	18,386,216.00	6,176,980.00	24,563,196.00	-36.5%			
6) Capital Outlay		6000-6999	2,489,135.00	14,530,596.00	17,019,731.00	171,483.00	3,225,655.00	3,397,138.00	-80.0%			
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,055,196.00	1,546,605.00	4,601,801.00	3,116,457.00	2,000,000.00	5,116,457.00	11.2%			
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,920,187.00)	5,470,625.00	(449,562.00)	(2,958,177.00)	2,332,816.00	(625,361.00)	39.1%			
9) TOTAL, EXPENDITURES			204,023,578.00	160,060,009.00	364,083,587.00	229,661,176.00	111,259,359.00	340,920,535.00	-6.4%			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A 5 - B 9)												
			53,085,146.00	(32,130,925.00)	20,954,221.00	42,107,404.00	(22,256,688.00)	19,850,716.00	-5.3%			
D. OTHER FINANCING SOURCES/USES												
1) Interfund Transfers												
a) Transfers In		8900-8929	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%			
b) Transfers Out		7600-7629	35,006,375.00	0.00	35,006,375.00	18,005,500.00	0.00	18,005,500.00	-48.6%			
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	(22,764,814.00)	22,764,814.00	0.00	(22,256,688.00)	22,256,688.00	0.00	0.0%			
4) TOTAL, OTHER FINANCING SOURCES/USES			(57,741,189.00)	22,764,814.00	(34,976,375.00)	(40,232,188.00)	22,256,688.00	(17,975,500.00)	-48.6%			
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D 4)												
			(4,656,043.00)	(9,366,111.00)	(14,022,154.00)	1,875,216.00	0.00	1,875,216.00	-113.4%			
F. FUND BALANCE, RESERVES												
1) Beginning Fund Balance												
a) As of July 1 - Unaudited		9791	86,144,071.00	9,366,111.00	95,510,182.00	81,478,028.00	0.00	81,478,028.00	-14.7%			

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			86,144,071.00	9,366,111.00	95,510,182.00	81,478,028.00	0.00	81,478,028.00	-14.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,144,071.00	9,366,111.00	95,510,182.00	81,478,028.00	0.00	81,478,028.00	-14.7%
2) Ending Balance, June 30 (E + F1e)			81,488,028.00	0.00	81,488,028.00	83,353,244.00	0.00	83,353,244.00	2.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	391,980.00	0.00	391,980.00	391,980.00	0.00	391,980.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	28,801,516.00	0.00	28,801,516.00	46,067,496.00	0.00	46,067,496.00	59.9%
Concentration Funds for Unduplicated Pupils	0000	9760	9,348,048.00		9,348,048.00			0.00	
Positions moved to ESSER III (3 years)	0000	9760	12,000,000.00		12,000,000.00			0.00	
Unrestricted Lottery - Textbooks RS	1100	9760	7,453,468.00		7,453,468.00			0.00	
Concentration Funds for Unduplicated Pupils	0000	9760			0.00	13,614,028.00		13,614,028.00	
Positions moved to ESSER III (3 years)	0000	9760			0.00	22,000,000.00		22,000,000.00	
Unrestricted Lottery - Textbooks RS	1100	9760			0.00	10,453,468.00		10,453,468.00	
d) Assigned									
Other Assignments		9780	813,024.00	0.00	813,024.00	813,024.00	0.00	813,024.00	0.0%
G.A.S.B. 16 Va Accrual	0000	9780	813,024.00		813,024.00			0.00	
G.A.S.B. 16 VA Accrual	0000	9780			0.00	813,024.00		813,024.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,972,998.86	0.00	11,972,998.86	10,768,081.00	0.00	10,768,081.00	-10.1%
Unassigned/Unappropriated Amount		9790	39,473,509.14	0.00	39,473,509.14	25,277,663.00	0.00	25,277,663.00	-36.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	143,080,630.68	(5,830,474.83)	137,250,155.85				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
1) Fair Value Adjustment to Cash in County Treasury		9111	(253,514.98)	0.00	(253,514.98)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
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	124,935.66	295,088.76	420,024.42				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	250,000.00	0.00	250,000.00				
6) Stores		9320	488,533.86	0.00	488,533.86				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			143,715,585.22	(5,535,386.07)	138,180,199.15				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	12,193,586.96	12.75	12,193,599.71				
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			12,193,586.96	12.75	12,193,599.71				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			131,521,998.26	(5,535,398.82)	125,986,599.44				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	173,097,658.00	0.00	173,097,658.00	189,758,040.00	0.00	189,758,040.00	9.6%
Education Protection Account State Aid - Current Year		8012	50,101,275.00	0.00	50,101,275.00	50,172,773.00	0.00	50,172,773.00	0.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	250,616.00	0.00	250,616.00	250,616.00	0.00	250,616.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	28,890,415.00	0.00	28,890,415.00	31,165,301.00	0.00	31,165,301.00	7.9%
Unsecured Roll Taxes		8042	932,719.00	0.00	932,719.00	932,719.00	0.00	932,719.00	0.0%
Prior Years' Taxes		8043	(970,729.00)	0.00	(970,729.00)	(970,729.00)	0.00	(970,729.00)	0.0%
Supplemental Taxes		8044	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,885,168.00)	0.00	(3,885,168.00)	(3,885,168.00)	0.00	(3,885,168.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,556,831.00	0.00	2,556,831.00	281,945.00	0.00	281,945.00	-89.0%
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			251,473,617.00	0.00	251,473,617.00	268,205,497.00	0.00	268,205,497.00	6.7%
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	(1,578,868.00)	0.00	(1,578,868.00)	(1,576,740.00)	0.00	(1,576,740.00)	-0.1%
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			249,894,749.00	0.00	249,894,749.00	266,628,757.00	0.00	266,628,757.00	6.7%
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	1,361,559.00	1,361,559.00	0.00	1,565,793.00	1,565,793.00	15.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
California Department of Education SACS Web System System Version: SACS V1 Form Version: 2									

			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	Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.0%		
			FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.0%		
			Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
			Pass-Through Revenues from Federal Sources	8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
			Title I, Part A, Basic	8290	3010	13,141,646.00	13,141,646.00	9,341,900.00	9,341,900.00	9,341,900.00	-28.9%	
			Title I, Part D, Local Delinquent Programs	8290	3025	0.00	0.00	0.00	0.00	0.00	0.0%	
			Title II, Part A, Supporting Effective Instruction	8290	4035	1,854,998.00	1,854,998.00	1,046,744.00	1,046,744.00	1,046,744.00	-43.6%	
			Title III, Part A, Immigrant Student Program	8290	4201	11,407.00	11,407.00	0.00	0.00	0.00	-100.0%	
			Title III, Part A, English Learner Program	8290	4203	1,553,793.00	1,553,793.00	675,675.00	675,675.00	675,675.00	-56.5%	
			Public Charter Schools Grant Program (PCSGP)	8290	4610	0.00	0.00	0.00	0.00	0.00	0.0%	
			Other NCLB / Every Student Succeeds Act	8290	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	6,392,869.00	6,392,869.00	3,757,136.00	3,757,136.00	3,757,136.00	-41.2%	
			Career and Technical Education	8290	3500-3599	248,562.00	248,562.00	248,562.00	248,562.00	248,562.00	0.0%	
			All Other Federal Revenue	8290	All Other	58,010,469.00	58,010,469.00	35,679,024.00	35,679,024.00	35,679,024.00	-38.5%	
			TOTAL, FEDERAL REVENUE			82,575,303.00	82,575,303.00	52,314,834.00	52,314,834.00	52,314,834.00	-36.6%	
			OTHER STATE REVENUE									
			Other State Apportionments									
			ROC/P Entitlement									
			Prior Years	8319	6360	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
			Special Education Master Plan									
			Current Year	8311	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	8319	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
All Other State Apportionments - Current Year	8311	All Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
All Other State Apportionments - Prior Years	8319	All Other	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		794,714.00	0.00	794,714.00	830,961.00	0.00	830,961.00	4.6%			
Lottery - Unrestricted and Instructional Materials	8560		3,222,131.00	1,280,060.00	4,502,191.00	3,259,185.00	1,299,675.00	4,558,860.00	1.3%			
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												



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 Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,141,596.00	3,141,596.00		2,644,224.00	2,644,224.00	-15.8%
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		915,589.00	915,589.00		1,100,730.00	1,100,730.00	20.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	465,974.00	33,564,234.00	34,030,208.00	20,000.00	25,490,691.00	25,510,691.00	-25.0%
TOTAL, OTHER STATE REVENUE			4,482,819.00	38,901,479.00	43,384,298.00	4,110,146.00	30,535,320.00	34,645,466.00	-20.1%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	5,688.00	0.00	5,688.00	5,000.00	0.00	5,000.00	-12.1%
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	19,997.00	0.00	19,997.00	30,000.00	0.00	30,000.00	50.0%
Interest		8660	200,000.00	0.00	200,000.00	300,000.00	0.00	300,000.00	50.0%
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									

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)	
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	324,000.00	0.00	324,000.00	339,000.00	0.00	339,000.00	4.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,181,471.00	942,689.00	3,124,160.00	355,677.00	80,000.00	435,677.00	-86.1%
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		5,509,613.00	5,509,613.00		6,072,517.00	6,072,517.00	10.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,731,156.00	6,452,302.00	9,183,458.00	1,029,677.00	6,152,517.00	7,182,194.00	-21.8%
TOTAL, REVENUES			257,108,724.00	127,929,084.00	385,037,808.00	271,768,580.00	89,002,671.00	360,771,251.00	-6.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	64,748,367.00	23,272,819.00	88,021,186.00	71,832,339.00	26,693,554.00	98,525,893.00	11.9%
Certificated Pupil Support Salaries		1200	8,855,481.00	3,595,102.00	12,450,583.00	9,768,323.00	4,778,589.00	14,546,912.00	16.8%
Certificated Supervisors' and Administrators' Salaries		1300	11,223,844.00	1,590,809.00	12,814,653.00	12,639,814.00	1,918,015.00	14,557,829.00	13.6%
Other Certificated Salaries		1900	1,678,141.00	1,989,489.00	3,667,630.00	975,659.00	3,157,203.00	4,132,862.00	12.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CERTIFICATED SALARIES			86,505,833.00	30,448,219.00	116,954,052.00	95,216,135.00	36,547,361.00	131,763,496.00	12.7%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	2,336,566.00	3,418,512.00	5,755,078.00	4,738,715.00	3,251,086.00	7,989,801.00	38.8%
Classified Support Salaries		2200	12,248,555.00	3,496,726.00	15,745,281.00	13,780,754.00	4,214,024.00	17,994,778.00	14.3%
Classified Supervisors' and Administrators' Salaries		2300	2,390,601.00	272,142.00	2,662,743.00	2,647,221.00	390,160.00	3,037,381.00	14.1%
Clerical, Technical and Office Salaries		2400	9,640,761.00	1,432,257.00	11,073,018.00	11,661,698.00	1,966,038.00	13,627,736.00	23.1%
Other Classified Salaries		2900	3,512,988.00	1,680,804.00	5,193,792.00	3,875,088.00	371,461.00	4,246,549.00	-18.2%
TOTAL, CLASSIFIED SALARIES			30,129,471.00	10,300,441.00	40,429,912.00	36,703,476.00	10,192,769.00	46,896,245.00	16.0%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102							
PERS		3201-3202	14,283,545.00	15,748,128.00	30,031,673.00	17,921,911.00	20,109,690.00	38,031,601.00	26.6%
OASDI/Medicare/Alternativ e		3301-3302	6,327,503.00	1,962,057.00	8,289,560.00	9,088,997.00	2,630,399.00	11,719,396.00	41.4%
Health and Welfare Benefits		3401-3402	3,776,291.00	1,205,248.00	4,981,539.00	4,231,801.00	1,451,697.00	5,683,498.00	14.1%
Unemployment Insurance		3501-3502	27,271,314.00	9,801,614.00	37,072,928.00	30,470,437.00	11,800,015.00	42,270,452.00	14.0%
Workers' Compensation		3601-3602	627,624.00	202,079.00	829,703.00	655,012.00	233,880.00	888,892.00	7.1%
OPEB, Allocated		3701-3702	1,680,286.00	564,408.00	2,244,694.00	1,734,873.00	619,477.00	2,354,350.00	4.9%
OPEB, Active Employees		3751-3752	6,687,189.00	394,259.00	7,081,448.00	1,706,064.00	607,128.00	2,313,192.00	-67.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,074,972.00	9,473.00	1,084,445.00	1,012,814.00	14,955.00	1,027,769.00	-5.2%
			61,728,724.00	29,887,266.00	91,615,990.00	66,821,909.00	37,467,241.00	104,289,150.00	13.8%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100							
Books and Other Reference Materials		4200	240,140.00	2,712,044.00	2,952,184.00	3,259,185.00	1,299,675.00	4,558,860.00	54.4%
Materials and Supplies		4300	56,382.00	784,746.00	841,128.00	39,500.00	150,714.00	190,214.00	-77.4%
Noncapitalized Equipment		4400	5,799,831.00	42,247,735.00	48,047,566.00	8,096,927.00	11,582,446.00	19,679,373.00	-59.0%
Food		4700	1,214,527.00	2,151,913.00	3,366,440.00	808,065.00	283,702.00	1,091,767.00	-67.6%
			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,310,880.00	47,896,438.00	55,207,318.00	12,203,677.00	13,316,537.00	25,520,214.00	-53.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	262,600.00	6,630,703.00	6,893,303.00	325,540.00	3,386,199.00	3,721,739.00	-46.0%
Travel and Conferences		5200	482,224.00	453,974.00	936,198.00	504,147.00	277,651.00	781,798.00	-16.5%
Dues and Memberships		5300	66,233.00	26,415.00	92,648.00	73,300.00	1,200.00	74,500.00	-19.6%
Insurance		5400 - 5450	1,560,028.00	0.00	1,560,028.00	1,636,784.00	0.00	1,636,784.00	4.9%
Operations and Housekeeping Services		5500	6,810,250.00	0.00	6,810,250.00	6,257,780.00	0.00	6,257,780.00	-8.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,017,721.00	3,726,599.00	5,744,320.00	1,802,717.00	877,200.00	2,679,917.00	-53.3%

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)	
Transfers of Direct Costs		5710	(817,363.00)	817,363.00	0.00	(337,577.00)	337,577.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(73,679.00)	0.00	(73,679.00)	(51,697.00)	0.00	(51,697.00)	-29.8%
Professional/Consulting Services and Operating Expenditures		5800	7,620,704.00	8,317,765.00	15,938,469.00	7,376,485.00	1,284,053.00	8,660,538.00	-45.7%
Communications		5900	795,808.00	7,000.00	802,808.00	798,737.00	3,100.00	801,837.00	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,724,526.00	19,979,819.00	38,704,345.00	18,386,216.00	6,176,980.00	24,563,196.00	-36.5%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	81,632.00	5,340,067.00	5,421,699.00	20,000.00	420,000.00	440,000.00	-91.9%
Buildings and Improvements of Buildings		6200	235,783.00	5,280,839.00	5,516,622.00	31,000.00	2,340,655.00	2,371,655.00	-57.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,918,245.00	3,518,270.00	5,436,515.00	120,483.00	375,000.00	495,483.00	-90.9%
Equipment Replacement		6500	253,475.00	391,420.00	644,895.00	0.00	90,000.00	90,000.00	-86.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,489,135.00	14,530,596.00	17,019,731.00	171,483.00	3,225,655.00	3,397,138.00	-80.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	664.00	0.00	664.00	0.00	0.00	0.00	-100.0%
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	2,663,492.00	1,546,605.00	4,210,097.00	2,725,418.00	2,000,000.00	4,725,418.00	12.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%

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)	
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	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	62,584.00	0.00	62,584.00	51,488.00	0.00	51,488.00	-17.7%
Other Debt Service - Principal		7439	328,456.00	0.00	328,456.00	339,551.00	0.00	339,551.00	3.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,055,196.00	1,546,605.00	4,601,801.00	3,116,457.00	2,000,000.00	5,116,457.00	11.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,470,625.00)	5,470,625.00	0.00	(2,332,816.00)	2,332,816.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(449,562.00)	0.00	(449,562.00)	(625,361.00)	0.00	(625,361.00)	39.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,920,187.00)	5,470,625.00	(449,562.00)	(2,958,177.00)	2,332,816.00	(625,361.00)	39.1%
TOTAL, EXPENDITURES			204,023,578.00	160,060,009.00	364,083,587.00	229,661,176.00	111,259,359.00	340,920,535.00	-6.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
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	30,000,000.00	0.00	30,000,000.00	13,000,000.00	0.00	13,000,000.00	-56.7%
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	5,006,375.00	0.00	5,006,375.00	5,005,500.00	0.00	5,005,500.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			35,006,375.00	0.00	35,006,375.00	18,005,500.00	0.00	18,005,500.00	-48.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(22,764,814.00)	22,764,814.00	0.00	(22,256,688.00)	22,256,688.00	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			(22,764,814.00)	22,764,814.00	0.00	(22,256,688.00)	22,256,688.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			(57,741,189.00)	22,764,814.00	(34,976,375.00)	(40,232,188.00)	22,256,688.00	(17,975,500.00)	-48.6%



Description			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	249,894,749.00	0.00	249,894,749.00	266,628,757.00	0.00	266,628,757.00	6.7%
2) Federal Revenue		8100-8299	0.00	82,575,303.00	82,575,303.00	0.00	52,314,834.00	52,314,834.00	-36.6%
3) Other State Revenue		8300-8599	4,482,819.00	38,901,479.00	43,384,298.00	4,110,146.00	30,535,320.00	34,645,466.00	-20.1%
4) Other Local Revenue		8600-8799	2,731,156.00	6,452,302.00	9,183,458.00	1,029,677.00	6,152,517.00	7,182,194.00	-21.8%
5) TOTAL, REVENUES			257,108,724.00	127,929,084.00	385,037,808.00	271,768,580.00	89,002,671.00	360,771,251.00	-6.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		100,943,475.00	96,727,960.00	197,671,435.00	120,609,487.00	71,874,092.00	192,483,579.00	-2.6%
2) Instruction - Related Services	2000-2999		25,699,896.00	21,922,715.00	47,622,611.00	27,008,378.00	12,475,580.00	39,483,958.00	-17.1%
3) Pupil Services	3000-3999		25,768,399.00	12,964,939.00	38,733,338.00	28,940,549.00	12,445,898.00	41,386,447.00	6.8%
4) Ancillary Services	4000-4999		5,985,653.00	643,505.00	6,629,158.00	6,937,138.00	186,635.00	7,123,773.00	7.5%
5) Community Services	5000-5999		31,751.00	0.00	31,751.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		289,878.00	0.00	289,878.00	350,924.00	0.00	350,924.00	21.1%
7) General Administration	7000-7999		17,968,898.00	7,409,607.00	25,378,505.00	18,099,710.00	3,300,334.00	21,400,044.00	-15.7%
8) Plant Services	8000-8999		24,280,432.00	18,844,678.00	43,125,110.00	24,598,533.00	8,976,820.00	33,575,353.00	-22.1%
9) Other Outgo	9000-9999	Except 7600-7699	3,055,196.00	1,546,605.00	4,601,801.00	3,116,457.00	2,000,000.00	5,116,457.00	11.2%
10) TOTAL, EXPENDITURES			204,023,578.00	160,060,009.00	364,083,587.00	229,661,176.00	111,259,359.00	340,920,535.00	-6.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			53,085,146.00	(32,130,925.00)	20,954,221.00	42,107,404.00	(22,256,688.00)	19,850,716.00	-5.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
b) Transfers Out		7600-7629	35,006,375.00	0.00	35,006,375.00	18,005,500.00	0.00	18,005,500.00	-48.6%
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	(22,764,814.00)	22,764,814.00	0.00	(22,256,688.00)	22,256,688.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(57,741,189.00)	22,764,814.00	(34,976,375.00)	(40,232,188.00)	22,256,688.00	(17,975,500.00)	-48.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(4,656,043.00)	(9,366,111.00)	(14,022,154.00)	1,875,216.00	0.00	1,875,216.00	-113.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	86,144,071.00	9,366,111.00	95,510,182.00	81,478,028.00	0.00	81,478,028.00	-14.7%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,144,071.00	9,366,111.00	95,510,182.00	81,478,028.00	0.00	81,478,028.00	-14.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,144,071.00	9,366,111.00	95,510,182.00	81,478,028.00	0.00	81,478,028.00	-14.7%
2) Ending Balance, June 30 (E + F1e)			81,488,028.00	0.00	81,488,028.00	83,353,244.00	0.00	83,353,244.00	2.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	391,980.00	0.00	391,980.00	391,980.00	0.00	391,980.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	28,801,516.00	0.00	28,801,516.00	46,067,496.00	0.00	46,067,496.00	59.9%
Concentration Funds for Unduplicated Pupils		9760	9,348,048.00		9,348,048.00			0.00	
Positions moved to ESSER III (3 years)		9760	12,000,000.00		12,000,000.00			0.00	
Unrestricted Lottery - Textbooks RS		9760	7,453,468.00		7,453,468.00			0.00	
Concentration Funds for Unduplicated Pupils		9760			0.00	13,614,028.00		13,614,028.00	
Positions moved to ESSER III (3 years)		9760			0.00	22,000,000.00		22,000,000.00	
Unrestricted Lottery - Textbooks RS		9760			0.00	10,453,468.00		10,453,468.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	813,024.00	0.00	813,024.00	813,024.00	0.00	813,024.00	0.0%
G.A.S.B. 16 Va Accrual		9780	813,024.00		813,024.00			0.00	
G.A.S.B. 16 VA Accrual		9780			0.00	813,024.00		813,024.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,972,998.86	0.00	11,972,998.86	10,768,081.00	0.00	10,768,081.00	-10.1%
Unassigned/Unappropriated Amount		9790	39,473,509.14	0.00	39,473,509.14	25,277,663.00	0.00	25,277,663.00	-36.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	55,777.00	0.00	-100.0%
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			55,777.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(55,777.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(55,777.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	744,471.00	688,694.00	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			744,471.00	688,694.00	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			744,471.00	688,694.00	-7.5%
2) Ending Balance, June 30 (E + F1e)			688,694.00	688,694.00	0.0%
Components of Ending Fund Balance					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	688,694.00	688,694.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	93,119.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	(268.66)		
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			92,851.24		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			92,851.24		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	55,777.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,777.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			55,777.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%



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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		55,777.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			55,777.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(55,777.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(55,777.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	744,471.00	688,694.00	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			744,471.00	688,694.00	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			744,471.00	688,694.00	-7.5%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Ending Balance, June 30 (E + F1e)			688,694.00	688,694.00	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	688,694.00	688,694.00	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	351,544.00	351,544.00	0.0%
3) Other State Revenue		8300-8599	1,123,332.00	1,129,677.00	0.6%
4) Other Local Revenue		8600-8799	130,092.00	110,000.00	-15.4%
5) TOTAL, REVENUES			1,604,968.00	1,591,221.00	-0.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	513,576.00	580,612.00	13.1%
2) Classified Salaries		2000-2999	251,484.00	294,934.00	17.3%
3) Employee Benefits		3000-3999	349,536.00	407,612.00	16.6%
4) Books and Supplies		4000-4999	254,108.00	69,898.00	-72.5%
5) Services and Other Operating Expenditures		5000-5999	322,203.00	231,500.00	-28.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,282.00	6,665.00	-8.5%
9) TOTAL, EXPENDITURES			1,698,189.00	1,591,221.00	-6.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(93,221.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(93,221.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	95,221.00	2,000.00	-97.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,221.00	2,000.00	-97.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,221.00	2,000.00	-97.9%
2) Ending Balance, June 30 (E + F1e)			2,000.00	2,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	19,305.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	(707.22)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,000.00		
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	28,770.99		
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			49,369.46		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	250,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			250,000.38		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			(200,630.92)		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	351,544.00	351,544.00	0.0%
TOTAL, FEDERAL REVENUE			351,544.00	351,544.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,060,439.00	1,060,439.00	0.0%
All Other State Revenue	All Other	8590	62,893.00	69,238.00	10.1%
TOTAL, OTHER STATE REVENUE			1,123,332.00	1,129,677.00	0.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	390.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	19,660.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	110,042.00	110,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			130,092.00	110,000.00	-15.4%
TOTAL, REVENUES			1,604,968.00	1,591,221.00	-0.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	374,037.00	442,798.00	18.4%
Certificated Pupil Support Salaries		1200	2,119.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	130,622.00	137,814.00	5.5%
Other Certificated Salaries		1900	6,798.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			513,576.00	580,612.00	13.1%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	655.00	0.00	-100.0%
Classified Support Salaries		2200	52,537.00	66,472.00	26.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	174,024.00	206,923.00	18.9%
Other Classified Salaries		2900	24,268.00	21,539.00	-11.2%
TOTAL, CLASSIFIED SALARIES			251,484.00	294,934.00	17.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	129,188.00	156,629.00	21.2%
PERS		3201-3202	49,718.00	63,741.00	28.2%
OASDI/Medicare/Alternative		3301-3302	29,644.00	36,423.00	22.9%
Health and Welfare Benefits		3401-3402	118,383.00	127,217.00	7.5%
Unemployment Insurance		3501-3502	4,309.00	4,367.00	1.3%
Workers' Compensation		3601-3602	11,159.00	11,465.00	2.7%
OPEB, Allocated		3701-3702	7,135.00	7,770.00	8.9%
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			349,536.00	407,612.00	16.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	3,120.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	250,988.00	69,898.00	-72.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			254,108.00	69,898.00	-72.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,793.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,838.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	259,165.00	220,500.00	-14.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,373.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	52,034.00	11,000.00	-78.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			322,203.00	231,500.00	-28.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	7,282.00	6,665.00	-8.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,282.00	6,665.00	-8.5%
TOTAL, EXPENDITURES			1,698,189.00	1,591,221.00	-6.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	351,544.00	351,544.00	0.0%
3) Other State Revenue		8300-8599	1,123,332.00	1,129,677.00	0.6%
4) Other Local Revenue		8600-8799	130,092.00	110,000.00	-15.4%
5) TOTAL, REVENUES			1,604,968.00	1,591,221.00	-0.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		777,618.00	679,586.00	-12.6%
2) Instruction - Related Services	2000-2999		534,993.00	542,461.00	1.4%
3) Pupil Services	3000-3999		51,055.00	68,310.00	33.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		7,282.00	6,665.00	-8.5%
8) Plant Services	8000-8999		327,241.00	294,199.00	-10.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,698,189.00	1,591,221.00	-6.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(93,221.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(93,221.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	95,221.00	2,000.00	-97.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,221.00	2,000.00	-97.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,221.00	2,000.00	-97.9%
2) Ending Balance, June 30 (E + F1e)			2,000.00	2,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	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%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	162,600.00	0.00	-100.0%
3) Other State Revenue		8300-8599	3,515,356.00	3,109,799.00	-11.5%
4) Other Local Revenue		8600-8799	1,696.00	0.00	-100.0%
5) TOTAL, REVENUES			3,679,652.00	3,109,799.00	-15.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,010,200.00	940,189.00	-6.9%
2) Classified Salaries		2000-2999	747,102.00	751,137.00	0.5%
3) Employee Benefits		3000-3999	962,516.00	1,163,616.00	20.9%
4) Books and Supplies		4000-4999	1,185,678.00	17,603.00	-98.5%
5) Services and Other Operating Expenditures		5000-5999	100,683.00	46,665.00	-53.7%
6) Capital Outlay		6000-6999	213,773.00	7,000.00	-96.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	40,792.00	183,589.00	350.1%
9) TOTAL, EXPENDITURES			4,260,744.00	3,109,799.00	-27.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(581,092.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(581,092.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	581,092.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			581,092.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			581,092.00	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,351,499.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,081.10)		
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	47,756.59		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,397,174.82		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			1,397,174.82		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	162,600.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			162,600.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,029,934.00	3,029,934.00	0.0%
All Other State Revenue	All Other	8590	485,422.00	79,865.00	-83.5%
TOTAL, OTHER STATE REVENUE			3,515,356.00	3,109,799.00	-11.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,696.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,696.00	0.00	-100.0%
TOTAL, REVENUES			3,679,652.00	3,109,799.00	-15.5%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	865,623.00	816,220.00	-5.7%
Certificated Pupil Support Salaries		1200	30,928.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	113,259.00	123,969.00	9.5%
Other Certificated Salaries		1900	390.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,010,200.00	940,189.00	-6.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	575,594.00	595,592.00	3.5%
Classified Support Salaries		2200	18,295.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	90,055.00	68,382.00	-24.1%
Other Classified Salaries		2900	63,158.00	87,163.00	38.0%
TOTAL, CLASSIFIED SALARIES			747,102.00	751,137.00	0.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	209,608.00	230,714.00	10.1%
PERS		3201-3202	130,315.00	162,724.00	24.9%
OASDI/Medicare/Alternative		3301-3302	80,982.00	80,078.00	-1.1%
Health and Welfare Benefits		3401-3402	489,663.00	637,457.00	30.2%
Unemployment Insurance		3501-3502	9,164.00	8,408.00	-8.2%
Workers' Compensation		3601-3602	25,078.00	22,262.00	-11.2%
OPEB, Allocated		3701-3702	17,706.00	21,973.00	24.1%
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			962,516.00	1,163,616.00	20.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	15,197.00	2,000.00	-86.8%
Materials and Supplies		4300	1,139,712.00	12,603.00	-98.9%
Noncapitalized Equipment		4400	30,769.00	3,000.00	-90.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,185,678.00	17,603.00	-98.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,422.00	3,000.00	-44.7%
Dues and Memberships		5300	300.00	300.00	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	22,700.00	17,000.00	-25.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	22,609.00	8,000.00	-64.6%
Professional/Consulting Services and Operating Expenditures		5800	49,552.00	18,265.00	-63.1%
Communications		5900	100.00	100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,683.00	46,665.00	-53.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	206,773.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	7,000.00	7,000.00	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			213,773.00	7,000.00	-96.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers of Indirect Costs - Interfund		7350	40,792.00	183,589.00	350.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,792.00	183,589.00	350.1%
TOTAL, EXPENDITURES			4,260,744.00	3,109,799.00	-27.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	162,600.00	0.00	-100.0%
3) Other State Revenue		8300-8599	3,515,356.00	3,109,799.00	-11.5%
4) Other Local Revenue		8600-8799	1,696.00	0.00	-100.0%
5) TOTAL, REVENUES			3,679,652.00	3,109,799.00	-15.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,400,356.00	2,422,262.00	-28.8%
2) Instruction - Related Services	2000-2999		500,775.00	480,948.00	-4.0%
3) Pupil Services	3000-3999		46,084.00	0.00	-100.0%
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		40,792.00	183,589.00	350.1%
8) Plant Services	8000-8999		272,737.00	23,000.00	-91.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,260,744.00	3,109,799.00	-27.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(581,092.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(581,092.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	581,092.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			581,092.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			581,092.00	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,640,529.00	14,175,583.00	-3.2%
3) Other State Revenue		8300-8599	959,304.00	959,304.00	0.0%
4) Other Local Revenue		8600-8799	130,113.00	115,113.00	-11.5%
5) TOTAL, REVENUES			15,729,946.00	15,250,000.00	-3.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,913,715.00	4,125,046.00	5.4%
3) Employee Benefits		3000-3999	2,681,408.00	2,923,629.00	9.0%
4) Books and Supplies		4000-4999	7,043,935.00	6,802,053.00	-3.4%
5) Services and Other Operating Expenditures		5000-5999	732,335.00	695,835.00	-5.0%
6) Capital Outlay		6000-6999	767,874.00	299,176.00	-61.0%
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	401,488.00	435,107.00	8.4%
9) TOTAL, EXPENDITURES			15,540,755.00	15,280,846.00	-1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			189,191.00	(30,846.00)	-116.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			189,191.00	(30,846.00)	-116.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,737,410.00	5,926,601.00	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,737,410.00	5,926,601.00	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,737,410.00	5,926,601.00	3.3%
2) Ending Balance, June 30 (E + F1e)			5,926,601.00	5,895,755.00	-0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	953,656.87	781,680.00	-18.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,969,804.13	5,110,935.00	2.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,867,386.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,823.41)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,140.00		
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	1,263,448.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	953,656.87		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,080,808.81		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	784.14		
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			784.14		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			5,080,024.67		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	14,640,529.00	14,175,583.00	-3.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,640,529.00	14,175,583.00	-3.2%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	959,304.00	959,304.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			959,304.00	959,304.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	99,481.00	89,481.00	-10.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	20,632.00	15,632.00	-24.2%
TOTAL, OTHER LOCAL REVENUE			130,113.00	115,113.00	-11.5%
TOTAL, REVENUES			15,729,946.00	15,250,000.00	-3.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,231,638.00	3,343,979.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	481,119.00	537,229.00	11.7%
Clerical, Technical and Office Salaries		2400	200,958.00	243,838.00	21.3%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			3,913,715.00	4,125,046.00	5.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	770,272.00	924,450.00	20.0%
OASDI/Medicare/Alternative		3301-3302	295,128.00	312,043.00	5.7%
Health and Welfare Benefits		3401-3402	1,493,492.00	1,553,785.00	4.0%
Unemployment Insurance		3501-3502	18,582.00	20,392.00	9.7%
Workers' Compensation		3601-3602	55,060.00	54,003.00	-1.9%
OPEB, Allocated		3701-3702	39,113.00	53,483.00	36.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,761.00	5,473.00	-43.9%
TOTAL, EMPLOYEE BENEFITS			2,681,408.00	2,923,629.00	9.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	923,803.00	909,196.00	-1.6%
Noncapitalized Equipment		4400	161,430.00	111,430.00	-31.0%
Food		4700	5,958,702.00	5,781,427.00	-3.0%
TOTAL, BOOKS AND SUPPLIES			7,043,935.00	6,802,053.00	-3.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,900.00	6,900.00	-12.7%
Dues and Memberships		5300	3,607.00	3,607.00	0.0%
Insurance		5400-5450	14,588.00	14,588.00	0.0%
Operations and Housekeeping Services		5500	181,949.00	181,949.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	220,731.00	190,231.00	-13.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	48,697.00	43,697.00	-10.3%
Professional/Consulting Services and Operating Expenditures		5800	254,863.00	254,863.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			732,335.00	695,835.00	-5.0%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	767,874.00	299,176.00	-61.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			767,874.00	299,176.00	-61.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	401,488.00	435,107.00	8.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			401,488.00	435,107.00	8.4%
TOTAL, EXPENDITURES			15,540,755.00	15,280,846.00	-1.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					



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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,640,529.00	14,175,583.00	-3.2%
3) Other State Revenue		8300-8599	959,304.00	959,304.00	0.0%
4) Other Local Revenue		8600-8799	130,113.00	115,113.00	-11.5%
5) TOTAL, REVENUES			15,729,946.00	15,250,000.00	-3.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		14,551,415.00	14,280,905.00	-1.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		401,488.00	435,107.00	8.4%
8) Plant Services	8000-8999		587,852.00	564,834.00	-3.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,540,755.00	15,280,846.00	-1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			189,191.00	(30,846.00)	-116.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			189,191.00	(30,846.00)	-116.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,737,410.00	5,926,601.00	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,737,410.00	5,926,601.00	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,737,410.00	5,926,601.00	3.3%
2) Ending Balance, June 30 (E + F1e)			5,926,601.00	5,895,755.00	-0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	953,656.87	781,680.00	-18.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,969,804.13	5,110,935.00	2.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	152,226.00	102,000.00	-33.0%
5) TOTAL, REVENUES			152,226.00	102,000.00	-33.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	8,607,511.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,608,011.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,455,785.00)	102,000.00	-101.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,455,785.00)	102,000.00	-101.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,537,701.00	33,081,916.00	-20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,537,701.00	33,081,916.00	-20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,537,701.00	33,081,916.00	-20.4%
2) Ending Balance, June 30 (E + F1e)			33,081,916.00	33,183,916.00	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	33,081,916.00	33,183,916.00	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	40,951,606.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	(118,299.73)		
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			40,833,307.21		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			40,833,307.21		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	152,226.00	102,000.00	-33.0%
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%

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			152,226.00	102,000.00	-33.0%
TOTAL, REVENUES			152,226.00	102,000.00	-33.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	119,492.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,485,313.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,706.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,607,511.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			8,608,011.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	152,226.00	102,000.00	-33.0%
5) TOTAL, REVENUES			152,226.00	102,000.00	-33.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,608,011.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,608,011.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(8,455,785.00)	102,000.00	-101.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(8,455,785.00)	102,000.00	-101.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,537,701.00	33,081,916.00	-20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,537,701.00	33,081,916.00	-20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,537,701.00	33,081,916.00	-20.4%
2) Ending Balance, June 30 (E + F1e)			33,081,916.00	33,183,916.00	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	33,081,916.00	33,183,916.00	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,005,618.00	3,694,411.00	22.9%
5) TOTAL, REVENUES			3,005,618.00	3,694,411.00	22.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	20,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	14,550.00	0.00	-100.0%
6) Capital Outlay		6000-6999	5,082,247.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,116,797.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,111,179.00)	3,694,411.00	-275.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,211,242.00	1,212,411.00	0.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,211,242.00)	(1,212,411.00)	0.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,322,421.00)	2,482,000.00	-174.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,861,873.00	539,452.00	-86.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,861,873.00	539,452.00	-86.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,861,873.00	539,452.00	-86.0%
2) Ending Balance, June 30 (E + F1e)			539,452.00	3,021,452.00	460.1%
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	539,452.00	3,021,452.00	460.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,374,562.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	(12,766.60)		
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			6,361,795.54		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,361,795.54		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,000,000.00	1,182,411.00	18.2%
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	5,618.00	12,000.00	113.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,000,000.00	2,500,000.00	25.0%
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			3,005,618.00	3,694,411.00	22.9%
TOTAL, REVENUES			3,005,618.00	3,694,411.00	22.9%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	20,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			20,000.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,550.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,550.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,082,247.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,082,247.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,116,797.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,211,242.00	1,212,411.00	0.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,211,242.00	1,212,411.00	0.1%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,211,242.00)	(1,212,411.00)	0.1%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,005,618.00	3,694,411.00	22.9%
5) TOTAL, REVENUES			3,005,618.00	3,694,411.00	22.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		9,550.00	0.00	-100.0%
8) Plant Services	8000-8999		5,107,247.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,116,797.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(2,111,179.00)	3,694,411.00	-275.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,211,242.00	1,212,411.00	0.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,211,242.00)	(1,212,411.00)	0.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(3,322,421.00)	2,482,000.00	-174.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,861,873.00	539,452.00	-86.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,861,873.00	539,452.00	-86.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,861,873.00	539,452.00	-86.0%
2) Ending Balance, June 30 (E + F1e)			539,452.00	3,021,452.00	460.1%
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	539,452.00	3,021,452.00	460.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	38,346,671.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	35,000.00	80,000.00	128.6%
5) TOTAL, REVENUES			38,381,671.00	80,000.00	-99.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,781.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	30,022.00	0.00	-100.0%
6) Capital Outlay		6000-6999	16,192,429.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,226,232.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			22,155,439.00	80,000.00	-99.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			22,155,439.00	80,000.00	-99.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,921,039.00	39,076,478.00	130.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,921,039.00	39,076,478.00	130.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,921,039.00	39,076,478.00	130.9%
2) Ending Balance, June 30 (E + F1e)			39,076,478.00	39,156,478.00	0.2%
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	39,076,478.00	39,076,478.00	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	80,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	55,080,438.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	(48,181.42)		
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			55,032,257.36		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,072.11		
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			1,072.11		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			55,031,185.25		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	38,346,671.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			38,346,671.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	35,000.00	80,000.00	128.6%
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			35,000.00	80,000.00	128.6%
TOTAL, REVENUES			38,381,671.00	80,000.00	-99.8%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	3,781.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,781.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,575.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,447.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,022.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,728,847.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	463,582.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,192,429.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			16,226,232.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

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



Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	38,346,671.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	35,000.00	80,000.00	128.6%
5) TOTAL, REVENUES			38,381,671.00	80,000.00	-99.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		16,226,232.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,226,232.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			22,155,439.00	80,000.00	-99.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			22,155,439.00	80,000.00	-99.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,921,039.00	39,076,478.00	130.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,921,039.00	39,076,478.00	130.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,921,039.00	39,076,478.00	130.9%
2) Ending Balance, June 30 (E + F1e)			39,076,478.00	39,156,478.00	0.2%
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	39,076,478.00	39,076,478.00	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	80,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	964,251.00	58,000.00	-94.0%
5) TOTAL, REVENUES			964,251.00	58,000.00	-94.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	14,295.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	30,091.00	0.00	-100.0%
6) Capital Outlay		6000-6999	6,520,493.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,564,879.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,600,628.00)	58,000.00	-101.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,000,000.00	13,000,000.00	-56.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,000,000.00	13,000,000.00	-56.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			24,399,372.00	13,058,000.00	-46.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,933,217.00	48,332,589.00	101.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,933,217.00	48,332,589.00	101.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,933,217.00	48,332,589.00	101.9%
2) Ending Balance, June 30 (E + F1e)			48,332,589.00	61,390,589.00	27.0%
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	5,449,611.00	5,449,611.00	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	42,882,978.00	55,940,978.00	30.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	21,309,963.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	(67,652.28)		
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			21,242,311.01		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			21,242,311.01		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	90,000.00	58,000.00	-35.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	874,251.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			964,251.00	58,000.00	-94.0%
TOTAL, REVENUES			964,251.00	58,000.00	-94.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,295.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,295.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,393.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21,698.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,091.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	5,028,508.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,237,404.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	248,526.00	0.00	-100.0%
Equipment Replacement		6500	6,055.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,520,493.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			6,564,879.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	30,000,000.00	13,000,000.00	-56.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000,000.00	13,000,000.00	-56.7%
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			30,000,000.00	13,000,000.00	-56.7%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	964,251.00	58,000.00	-94.0%
5) TOTAL, REVENUES			964,251.00	58,000.00	-94.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,564,879.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,564,879.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(5,600,628.00)	58,000.00	-101.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,000,000.00	13,000,000.00	-56.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,000,000.00	13,000,000.00	-56.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			24,399,372.00	13,058,000.00	-46.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,933,217.00	48,332,589.00	101.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,933,217.00	48,332,589.00	101.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,933,217.00	48,332,589.00	101.9%
2) Ending Balance, June 30 (E + F1e)			48,332,589.00	61,390,589.00	27.0%
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	5,449,611.00	5,449,611.00	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	42,882,978.00	55,940,978.00	30.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	91,327.15	91,327.15	0.0%
4) Other Local Revenue		8600-8799	14,244,488.85	14,444,432.18	1.4%
5) TOTAL, REVENUES			14,335,816.00	14,535,759.33	1.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	13,029,956.28	11,340,580.85	-13.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,029,956.28	11,340,580.85	-13.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,305,859.72	3,195,178.48	144.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,305,859.72	3,195,178.48	144.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,630,688.29	14,936,548.01	9.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,630,688.29	14,936,548.01	9.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,630,688.29	14,936,548.01	9.6%
2) Ending Balance, June 30 (E + F1e)			14,936,548.01	18,131,726.49	21.4%
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	14,936,548.01	18,131,726.49	21.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	91,327.15	91,327.15	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			91,327.15	91,327.15	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	13,589,143.26	13,789,086.59	1.5%
Unsecured Roll		8612	655,345.59	655,345.59	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,244,488.85	14,444,432.18	1.4%
TOTAL, REVENUES			14,335,816.00	14,535,759.33	1.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	6,128,759.65	4,578,251.00	-25.3%
Bond Interest and Other Service Charges		7434	6,901,196.63	6,762,329.85	-2.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,029,956.28	11,340,580.85	-13.0%
TOTAL, EXPENDITURES			13,029,956.28	11,340,580.85	-13.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	91,327.15	91,327.15	0.0%
4) Other Local Revenue		8600-8799	14,244,488.85	14,444,432.18	1.4%
5) TOTAL, REVENUES			14,335,816.00	14,535,759.33	1.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	13,029,956.28	11,340,580.85	-13.0%
10) TOTAL, EXPENDITURES			13,029,956.28	11,340,580.85	-13.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			1,305,859.72	3,195,178.48	144.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			1,305,859.72	3,195,178.48	144.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,630,688.29	14,936,548.01	9.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,630,688.29	14,936,548.01	9.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,630,688.29	14,936,548.01	9.6%
2) Ending Balance, June 30 (E + F1e)			14,936,548.01	18,131,726.49	21.4%
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	14,936,548.01	18,131,726.49	21.4%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	3,500.00	75.0%
5) TOTAL, REVENUES			2,000.00	3,500.00	75.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,187,617.00	6,187,911.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,187,617.00	6,187,911.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,185,617.00)	(6,184,411.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,187,617.00	6,187,911.00	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			6,187,617.00	6,187,911.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,000.00	3,500.00	75.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	850,558.00	852,558.00	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			850,558.00	852,558.00	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			850,558.00	852,558.00	0.2%
2) Ending Balance, June 30 (E + F1e)			852,558.00	856,058.00	0.4%
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	629,145.00	632,145.00	0.5%
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	223,413.00	223,913.00	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	754,661.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	(648.10)		
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			754,013.21		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			754,013.21		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	2,000.00	3,500.00	75.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	3,500.00	75.0%
TOTAL, REVENUES			2,000.00	3,500.00	75.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	4,172,617.00	4,077,911.00	-2.3%
Other Debt Service - Principal		7439	2,015,000.00	2,110,000.00	4.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,187,617.00	6,187,911.00	0.0%
TOTAL, EXPENDITURES			6,187,617.00	6,187,911.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	6,187,617.00	6,187,911.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,187,617.00	6,187,911.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,187,617.00	6,187,911.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	3,500.00	75.0%
5) TOTAL, REVENUES			2,000.00	3,500.00	75.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,187,617.00	6,187,911.00	0.0%
10) TOTAL, EXPENDITURES			6,187,617.00	6,187,911.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(6,185,617.00)	(6,184,411.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,187,617.00	6,187,911.00	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			6,187,617.00	6,187,911.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			2,000.00	3,500.00	75.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	850,558.00	852,558.00	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			850,558.00	852,558.00	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			850,558.00	852,558.00	0.2%
2) Ending Balance, June 30 (E + F1e)			852,558.00	856,058.00	0.4%
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	629,145.00	632,145.00	0.5%
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	223,413.00	223,913.00	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	19,147.04	19,147.04	19,147.04	19,147.04	19,147.04	19,147.04
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	19,147.04	19,147.04	19,147.04	19,147.04	19,147.04	19,147.04
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	222.81	222.81	222.81	222.81	222.81	222.81
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	12.39	12.39	12.39	12.39	12.39	12.39
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	235.20	235.20	235.20	235.20	235.20	235.20

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)	19,382.24	19,382.24	19,382.24	19,382.24	19,382.24	19,382.24
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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund(Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

Cash flow Worksheet - Budget Year (1)

Estimated through the Month of:		July	August	September	October	November	December	January	February
Beginning Balance (Ref. Only)		88,538,578.14	71,090,903.72	53,643,229.30	74,601,533.40	66,751,091.50	58,900,649.60	79,858,953.70	72,008,511.80
<b>A. BEGINNING CASH</b>									
<b>B. RECEIPTS</b>									
LCFF Revenue Sources									
Principal Apportionment	8010-8019	11,996,540.65	11,996,540.65	21,593,773.17	21,593,773.17	21,593,773.17	21,593,773.17	21,593,773.17	21,593,773.17
Property Taxes	8020-8079			7,068,671.00			7,068,671.00		
Miscellaneous Funds	8080-8099	131,395.00-	131,395.00-	131,395.00-	131,395.00-	131,395.00-	131,395.00-	131,395.00-	131,395.00-
Federal Revenues	8100-8299			13,078,708.50			13,078,708.50		
Other State Revenues	8300-8599			8,661,366.50			8,661,366.50		
Other Local Revenues	8600-8799	598,516.17	598,516.17	598,516.17	598,516.17	598,516.17	598,516.17	598,516.17	598,516.17
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
<b>TOTAL RECEIPTS</b>		<b>.00</b>	<b>12,463,661.82</b>	<b>50,869,640.34</b>	<b>22,060,894.34</b>	<b>22,060,894.34</b>	<b>50,869,640.34</b>	<b>22,060,894.34</b>	<b>22,060,894.34</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	10,980,291.33	10,980,291.33	10,980,291.33	10,980,291.33	10,980,291.33	10,980,291.33	10,980,291.33	10,980,291.33
Classified Salaries	2000-2999	3,908,020.42	3,908,020.42	3,908,020.42	3,908,020.42	3,908,020.42	3,908,020.42	3,908,020.42	3,908,020.42
Employee Benefits	3000-3999	8,690,762.50	8,690,762.50	8,690,762.50	8,690,762.50	8,690,762.50	8,690,762.50	8,690,762.50	8,690,762.50
Books and Supplies	4000-4999	2,126,684.50	2,126,684.50	2,126,684.50	2,126,684.50	2,126,684.50	2,126,684.50	2,126,684.50	2,126,684.50
Services	5000-5999	2,046,933.00	2,046,933.00	2,046,933.00	2,046,933.00	2,046,933.00	2,046,933.00	2,046,933.00	2,046,933.00
Capital Outlay	6000-6599	283,094.83	283,094.83	283,094.83	283,094.83	283,094.83	283,094.83	283,094.83	283,094.83
Other Outgo	7000-7499	374,258.00	374,258.00	374,258.00	374,258.00	374,258.00	374,258.00	374,258.00	374,258.00
Interfund Transfers Out	7600-7629	1,500,458.33	1,500,458.33	1,500,458.33	1,500,458.33	1,500,458.33	1,500,458.33	1,500,458.33	1,500,458.33
All Other Financing Uses	7630-7699	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33
<b>TOTAL DISBURSEMENTS</b>		<b>29,911,336.24</b>	<b>29,911,336.24</b>	<b>29,911,336.24</b>	<b>29,911,336.24</b>	<b>29,911,336.24</b>	<b>29,911,336.24</b>	<b>29,911,336.24</b>	<b>29,911,336.24</b>
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resrcs	9490								
<b>SUBTOTAL ASSETS</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resrcs	9690								
<b>Undefined Objects</b>									
<b>SUBTOTAL LIABILITIES</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
Non-operating									
Suspense Clearing	9910								
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>E. NET INCREASE/DECREASE B - C + D</b>		<b>17,447,674.42-</b>	<b>17,447,674.42-</b>	<b>20,958,304.10</b>	<b>7,850,441.90-</b>	<b>7,850,441.90-</b>	<b>20,958,304.10</b>	<b>7,850,441.90-</b>	<b>7,850,441.90-</b>
<b>F. ENDING CASH (A + E)</b>		<b>71,090,903.72</b>	<b>53,643,229.30</b>	<b>74,601,533.40</b>	<b>66,751,091.50</b>	<b>58,900,649.60</b>	<b>79,858,953.70</b>	<b>72,008,511.80</b>	<b>64,158,069.90</b>
G. Ending Cash, Plus Cash Accruals and Adjustments									

Cash flow Worksheet - Budget Year (1)

Estimated through the Month of:		March	April	May	June	Deferrals	Adjustments	Total	Budget
<b>A. BEGINNING CASH</b>		64,158,069.90	85,116,374.00	77,265,932.10	69,415,490.20				
<b>B. RECEIPTS</b>									
LCFF Revenue Sources									
Principal Apportionment		21,593,773.17	21,593,773.17	21,593,773.17	21,593,773.17			239,930,813.00	239,930,813.00
Property Taxes		7,068,671.00			7,068,671.00			28,274,684.00	28,274,684.00
Miscellaneous Funds		131,395.00-	131,395.00-	131,395.00-	131,395.00-			1,576,740.00-	1,576,740.00-
Federal Revenues		13,078,708.50			13,078,708.50			52,314,834.00	52,314,834.00
Other State Revenues		8,661,366.50			8,661,366.50			34,645,466.00	34,645,466.00
Other Local Revenues		598,516.17	598,516.17	598,516.17	598,516.17		.04-	7,182,194.00	7,182,194.00
Interfund Transfers In					30,000.00			30,000.00	30,000.00
All Other Financing Sources								.00	
<b>TOTAL RECEIPTS</b>		<b>50,869,640.34</b>	<b>22,060,894.34</b>	<b>22,060,894.34</b>	<b>50,899,640.34</b>	<b>.00</b>		<b>360,801,251.00</b>	<b>360,801,251.00</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries		10,980,291.33	10,980,291.33	10,980,291.33	10,980,291.33		.04	131,763,496.00	131,763,496.00
Classified Salaries		3,908,020.42	3,908,020.42	3,908,020.42	3,908,020.42		.04-	46,896,245.00	46,896,245.00
Employee Benefits		8,690,762.50	8,690,762.50	8,690,762.50	8,690,762.50			104,289,150.00	104,289,150.00
Books and Supplies		2,126,684.50	2,126,684.50	2,126,684.50	2,126,684.50			25,520,214.00	25,520,214.00
Services		2,046,933.00	2,046,933.00	2,046,933.00	2,046,933.00			24,563,196.00	24,563,196.00
Capital Outlay		283,094.83	283,094.83	283,094.83	283,094.83		.04	3,397,138.00	3,397,138.00
Other Outgo		374,258.00	374,258.00	374,258.00	374,258.00			4,491,096.00	4,491,096.00
Interfund Transfers Out		1,500,458.33	1,500,458.33	1,500,458.33	1,500,458.33		.04	18,005,500.00	18,005,500.00
All Other Financing Uses		833.33	833.33	833.33	833.33		.04	10,000.00	10,000.00
<b>TOTAL DISBURSEMENTS</b>		<b>29,911,336.24</b>	<b>29,911,336.24</b>	<b>29,911,336.24</b>	<b>29,911,336.24</b>	<b>.00</b>		<b>358,936,035.00</b>	<b>358,936,035.00</b>
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury								.00	
Accounts Receivable								.00	
Due From Other Funds								.00	
Stores								.00	
Prepaid Expenditures								.00	
Other Current Assets								.00	
Deferred Outflows of Resrcs								.00	
<b>SUBTOTAL ASSETS</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>		<b>.00</b>	
Liabilities and Deferred Inflows									
Accounts Payable								.00	
Due To Other Funds								.00	
Current Loans								.00	
Unearned Revenues								.00	
Deferred Inflows of Resrcs								.00	
<b>Undefined Objects</b>								.00	
<b>SUBTOTAL LIABILITIES</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>		<b>.00</b>	
Non-operating									
Suspense Clearing								.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>		<b>.00</b>	
<b>E. NET INCREASE/DECREASE B - C + D</b>		<b>20,958,304.10</b>	<b>7,850,441.90-</b>	<b>7,850,441.90-</b>	<b>20,988,304.10</b>	<b>.00</b>		<b>1,865,216.00</b>	<b>1,865,216.00</b>
<b>F. ENDING CASH (A + E)</b>		<b>85,116,374.00</b>	<b>77,265,932.10</b>	<b>69,415,490.20</b>	<b>90,403,794.30</b>				
<b>G. Ending Cash, Plus Cash Accruals and Adjustments</b>					<b>90,403,794.30</b>				

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	116,954,052.00	301	1,870.00	303	116,952,182.00	305	29,241.00		307	116,952,182.00	309
2000 - Classified Salaries	40,429,912.00	311	60,611.00	313	40,369,301.00	315	3,593,879.00		317	40,369,301.00	319
3000 - Employ ee Benefits	91,615,990.00	321	7,095,152.00	323	84,520,838.00	325	2,453,390.00		327	84,520,838.00	329
4000 - Books, Supplies Equip Replace. (6500)	55,852,213.00	331	43,197.00	333	55,809,016.00	335	6,864,575.00		337	55,809,016.00	339
5000 - Services. . . & 7300 - Indirect Costs	38,254,783.00	341	417,151.00	343	37,837,632.00	345	3,970,032.00		347	37,837,632.00	349
TOTAL					335,488,969.00	365	TOTAL			335,488,969.00	369

Benefits deducted in Column 2. ....	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). ....	38,582.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....	0.00	396
14. TOTAL SALARIES AND BENEFITS. ....	133,167,086.00	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. ....	.40	
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) ....	.40	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) ....	.15	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). ....	335,488,969.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) ....	51,363,361.15	

**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	131,763,496.00	301	0.00	303	131,763,496.00	305	31,000.00		307	131,732,496.00	309
2000 - Classified Salaries	46,896,245.00	311	27,000.00	313	46,869,245.00	315	3,703,041.00		317	43,166,204.00	319
3000 - Employee Benefits	104,289,150.00	321	2,331,326.00	323	101,957,824.00	325	2,964,656.00		327	98,993,168.00	329
4000 - Books, Supplies Equip Replace. (6500)	25,610,214.00	331	0.00	333	25,610,214.00	335	6,740,482.00		337	18,869,732.00	339
5000 - Services. . . & 7300 - Indirect Costs	23,937,835.00	341	0.00	343	23,937,835.00	345	3,224,610.00		347	20,713,225.00	349
TOTAL					330,138,614.00	365	TOTAL			313,474,825.00	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	97,347,822.00 375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	6,949,996.00 380
3. STRS. . . . .	3101 & 3102	28,070,925.00 382
4. PERS. . . . .	3201 & 3202	2,088,607.00 383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	2,161,009.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	23,895,178.00 385
7. Unemployment Insurance. . . . .	3501 & 3502	522,559.00 390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	1,383,669.00 392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	613,633.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		163,033,398.00 395
12. Less: Teacher and Instructional Aide Salaries and		



Benefits deducted in Column 2. ....	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). ....	40,445.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....		396
14. TOTAL SALARIES AND BENEFITS. ....	162,992,953.00	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. ....	.52	
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) ....	.52	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) ....	.03	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). ....	313,474,825.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) ....	9,404,244.75	

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


Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	399,099,962.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	82,582,477.00
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	31,751.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	9,251,433.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	391,040.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	35,006,375.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	10,000.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				44,690,599.00
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)				271,826,886.00
<b>Section II - Expenditures Per ADA</b>				<b>2021-22 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				19,382.24
B. Expenditures per ADA (Line I.E divided by Line II.A)				14,024.53

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.)	235,877,704.23	12,171.83
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)	235,877,704.23	12,171.83
B. Required effort (Line A.2 times 90%)	212,289,933.81	10,954.65
C. Current year expenditures (Line I.E and Line II.B)	271,826,886.00	14,024.53
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

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

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

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

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

(Functions 7200-7700, goals 0000 and 9000)

12,075,149.00

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.

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**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)

229,843,357.00

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

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

5.25%

**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)	15,674,139.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,527,792.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	60,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,564,019.94
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)	27,712.55
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)	22,853,663.49
9. Carry-Forward Adjustment (Part IV, Line F)	1,756,547.92
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	24,610,211.41

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	189,806,106.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	45,954,250.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	37,382,411.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,528,506.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	31,751.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	289,878.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,585,067.00
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)	914,036.00
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)	545,031.00
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)	28,226,836.06
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)	500,145.46
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)	55,777.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,690,907.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,006,179.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	8,412,691.00
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)	326,929,571.52

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

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

(Line A8 divided by Line B19)

6.99%

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

(Line A10 divided by Line B19)

7.53%

**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)**

22,853,663.49

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

1. Carry-forward adjustment from the second prior year

2,082,191.06

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

0.00

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

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.09%) times Part III, Line B19); zero if negative

1,756,547.92

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.09%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.63%) times Part III, Line B19); zero if positive

0.00

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

1,756,547.92

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

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

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

not applicable

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

not applicable

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

not applicable

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

1

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

1,756,547.92

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	7,453,468.00		1,431,984.00	8,885,452.00
2. State Lottery Revenue	8560	3,222,131.00		1,280,060.00	4,502,191.00
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)		10,675,599.00	0.00	2,712,044.00	13,387,643.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	222,131.00		2,712,044.00	2,934,175.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		222,131.00	0.00	2,712,044.00	2,934,175.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	10,453,468.00	0.00	0.00	10,453,468.00
<b>D. COMMENTS:</b>					

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

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



Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	266,628,757.00	5.31%	280,777,896.00	3.97%	291,935,028.00
2. Federal Revenues	8100-8299	52,314,834.00	-5.50%	49,435,161.00	-64.47%	17,566,444.00
3. Other State Revenues	8300-8599	34,645,466.00	0.00%	34,645,466.00	0.00%	34,645,466.00
4. Other Local Revenues	8600-8799	7,182,194.00	4.55%	7,508,895.41	3.43%	7,766,143.99
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	0.00%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		360,801,251.00	3.21%	372,397,418.41	-5.49%	351,943,081.99
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				131,763,496.00		138,872,761.91
b. Step & Column Adjustment				2,020,160.03		2,257,409.34
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				5,089,105.88		120,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	131,763,496.00	5.40%	138,872,761.91	1.71%	141,250,171.25
2. Classified Salaries						
a. Base Salaries				46,896,245.00		49,501,318.56
b. Step & Column Adjustment				943,621.52		991,856.69
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,661,452.04		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	46,896,245.00	5.55%	49,501,318.56	2.00%	50,493,175.25
3. Employee Benefits	3000-3999	104,289,150.00	3.70%	108,148,755.00	7.25%	115,990,243.00
4. Books and Supplies	4000-4999	25,520,214.00	2.38%	26,126,394.00	0.81%	26,337,503.00
5. Services and Other Operating Expenditures	5000-5999	24,563,196.00	-11.25%	21,798,645.00	2.63%	22,372,295.00
6. Capital Outlay	6000-6999	3,397,138.00	-58.87%	1,397,138.00	0.00%	1,397,138.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,116,457.00	1.92%	5,214,488.00	1.97%	5,317,353.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(625,361.00)	0.00%	(625,361.00)	0.00%	(625,361.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	18,005,500.00	11.08%	20,001,375.00	10.01%	22,003,750.00
b. Other Uses	7630-7699	0.00	0.00%	10,000.00	0.00%	10,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		358,926,035.00	3.21%	370,445,514.47	3.81%	384,546,267.50
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)		1,875,216.00		1,951,903.94		(32,603,185.51)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		81,478,028.00		83,353,244.00		85,305,147.94
2. Ending Fund Balance (Sum lines C and D1)		83,353,244.00		85,305,147.94		52,701,962.43
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	416,980.00		416,980.00		416,980.00
b. Restricted	9740	0.00		1.53		2.47
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	46,067,496.00		46,067,496.00		12,453,468.00
d. Assigned	9780	813,024.00		813,024.00		813,024.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,768,081.00		10,988,235.00		11,348,263.00
2. Unassigned/Unappropriated	9790	25,277,663.00		27,019,411.41		27,670,224.96
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		83,343,244.00		85,305,147.94		52,701,962.43
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,768,081.00		10,988,235.00		11,348,263.00
c. Unassigned/Unappropriated	9790	25,277,663.00		27,019,411.41		27,670,224.96
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		36,045,744.00		38,007,646.41		39,018,487.96
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.04%		10.26%		10.15%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? <span style="float: right;">No</span></p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>		0.00		0.00		0.00
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d</p> <p>(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>		19,147.04		19,147.04		19,147.04
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>		358,926,035.00		370,445,514.47		384,546,267.50
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>		358,926,035.00		370,445,514.47		384,546,267.50
<p>d. Reserve Standard Percentage Level</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>		10,767,781.05		11,113,365.43		11,536,388.03
<p>f. Reserve Standard - By Amount</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>		10,767,781.05		11,113,365.43		11,536,388.03
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	266,628,757.00	5.31%	280,777,896.00	3.97%	291,935,028.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,110,146.00	0.00%	4,110,146.00	0.00%	4,110,146.00
4. Other Local Revenues	8600-8799	1,029,677.00	0.00%	1,029,677.00	0.00%	1,029,677.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	0.00%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(22,256,688.00)	3.24%	(22,977,448.60)	0.93%	(23,191,785.43)
6. Total (Sum lines A1 thru A5c)		249,541,892.00	5.38%	262,970,270.40	4.16%	273,913,065.57
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				95,216,135.00		100,573,022.43
b. Step & Column Adjustment				1,428,242.03		1,508,595.34
c. Cost-of-Living Adjustment						
d. Other Adjustments				3,928,645.40		20,120,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	95,216,135.00	5.63%	100,573,022.43	21.51%	122,201,617.77
2. Classified Salaries						
a. Base Salaries				36,703,476.00		38,905,684.56
b. Step & Column Adjustment				734,069.52		778,113.69
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,468,139.04		2,500,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,703,476.00	6.00%	38,905,684.56	8.43%	42,183,798.25
3. Employee Benefits	3000-3999	66,821,909.00	4.42%	69,775,150.00	25.67%	87,687,435.00
4. Books and Supplies	4000-4999	12,203,677.00	0.00%	12,203,677.00	0.00%	12,203,677.00
5. Services and Other Operating Expenditures	5000-5999	18,386,216.00	4.00%	19,121,665.00	3.00%	19,695,315.00
6. Capital Outlay	6000-6999	171,483.00	0.00%	171,483.00	0.00%	171,483.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,116,457.00	3.15%	3,214,488.00	3.20%	3,317,353.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,958,177.00)	0.00%	(2,958,177.00)	0.00%	(2,958,177.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	18,005,500.00	11.08%	20,001,375.00	10.01%	22,003,750.00
b. Other Uses	7630-7699	0.00	0.00%	10,000.00	0.00%	10,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		247,666,676.00	5.39%	261,018,367.99	17.43%	306,516,252.02

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)		1,875,216.00		1,951,902.41		(32,603,186.45)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		81,478,028.00		83,353,244.00		85,305,146.41
2. Ending Fund Balance (Sum lines C and D1)		83,353,244.00		85,305,146.41		52,701,959.96
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	416,980.00		416,980.00		416,980.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	46,067,496.00		46,067,496.00		12,453,468.00
d. Assigned	9780	813,024.00		813,024.00		813,024.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,768,081.00		10,988,235.00		11,348,263.00
2. Unassigned/Unappropriated	9790	25,277,663.00		27,019,411.41		27,670,224.96
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		83,343,244.00		85,305,146.41		52,701,959.96
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,768,081.00		10,988,235.00		11,348,263.00
c. Unassigned/Unappropriated	9790	25,277,663.00		27,019,411.41		27,670,224.96
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		36,045,744.00		38,007,646.41		39,018,487.96
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 B1d, two new teachers for growth/leveling and a certificated salary increase. B2d, classified salary increase. 2024-25 B1d, two new teachers for growth/leveling and certificated positions funded with Covid19 funds. B2d, classified positions funded with Covid19 funds. B9b, 2022-23 \$10K budget imported is not reflected in the line item or ending 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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	0.00
2. Federal Revenues	8100-8299	52,314,834.00	-5.50%	49,435,161.00	-64.47%	17,566,444.00
3. Other State Revenues	8300-8599	30,535,320.00	0.00%	30,535,320.00	0.00%	30,535,320.00
4. Other Local Revenues	8600-8799	6,152,517.00	5.31%	6,479,218.41	3.97%	6,736,466.99
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	0.00
c. Contributions	8980-8999	22,256,688.00	3.24%	22,977,448.60	0.93%	23,191,785.43
6. Total (Sum lines A1 thru A5c)		111,259,359.00	-1.65%	109,427,148.01	-28.69%	78,030,016.42
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				36,547,361.00		38,299,739.48
b. Step & Column Adjustment				591,918.00		748,814.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,160,460.48		(20,000,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,547,361.00	4.79%	38,299,739.48	-50.26%	19,048,553.48
2. Classified Salaries						
a. Base Salaries				10,192,769.00		10,595,634.00
b. Step & Column Adjustment				209,552.00		213,743.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				193,313.00		(2,500,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,192,769.00	3.95%	10,595,634.00	-21.58%	8,309,377.00
3. Employee Benefits	3000-3999	37,467,241.00	2.42%	38,373,605.00	-26.24%	28,302,808.00
4. Books and Supplies	4000-4999	13,316,537.00	4.55%	13,922,717.00	1.52%	14,133,826.00
5. Services and Other Operating Expenditures	5000-5999	6,176,980.00	-56.66%	2,676,980.00	0.00%	2,676,980.00
6. Capital Outlay	6000-6999	3,225,655.00	-62.00%	1,225,655.00	0.00%	1,225,655.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,000,000.00	0.00%	2,000,000.00	0.00%	2,000,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,332,816.00	0.00%	2,332,816.00	0.00%	2,332,816.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		111,259,359.00	-1.65%	109,427,146.48	-28.69%	78,030,015.48

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)		0.00		1.53		.94
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		1.53
2. Ending Fund Balance (Sum lines C and D1)		0.00		1.53		2.47
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		1.53		2.47
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		1.53		2.47
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 B1d, certificated salary increase. B2d, classified salary increase. 2024-25 B1d, certificated positions funded with Covid19 funds. B2d, classified positions funded with Covid19 funds.						

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	(73,679.00)	0.00	(449,562.00)				
Other Sources/Uses Detail					30,000.00	35,006,375.00		
Fund Reconciliation							250,000.00	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	2,373.00	0.00	7,282.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	250,000.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	22,609.00	0.00	40,792.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	48,697.00	0.00	401,488.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,211,242.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE 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						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					30,000,000.00	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					6,187,617.00	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				
57 FOUNDATION PERMANENT FUND								
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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00

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				
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
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	73,679.00	(73,679.00)	449,562.00	(449,562.00)	36,217,617.00	36,217,617.00	250,000.00	250,000.00

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	(51,697.00)	0.00	(625,361.00)				
Other Sources/Uses Detail					30,000.00	18,005,500.00		
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	0.00	0.00	6,665.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	8,000.00	0.00	183,589.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	43,697.00	0.00	435,107.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,212,411.00		
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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					13,000,000.00	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					6,187,911.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS- THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								

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
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	51,697.00	(51,697.00)	625,361.00	(625,361.00)	19,217,911.00	19,217,911.00		

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):

19,147.04

District's ADA Standard Percentage Level:

1.0%

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

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

Fiscal Year		Original Budget	Estimated/Unaudited	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
		Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)		
Third Prior Year (2019-20)	District Regular	19,055	19,147		
	Charter School				
	<b>Total ADA</b>	<b>19,055</b>	<b>19,147</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular	19,147	19,147		
	Charter School				
	<b>Total ADA</b>	<b>19,147</b>	<b>19,147</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2021-22)	District Regular	19,147	19,147		
	Charter School		0		
	<b>Total ADA</b>	<b>19,147</b>	<b>19,147</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2022-23)	District Regular	19,147			
	Charter School	0			
	<b>Total ADA</b>	<b>19,147</b>			

### 1B. Comparison of District ADA to the Standard

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

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

**2. CRITERION: Enrollment**

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

by more than the following percentage levels:

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

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

19,147.0

District's Enrollment Standard Percentage Level:

1.0%

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

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

Fiscal Year		Enrollment Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2019-20)	District Regular	20,011	21,148		
	Charter School				
	<b>Total Enrollment</b>	<b>20,011</b>	<b>21,148</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular	20,167	20,908		
	Charter School				
	<b>Total Enrollment</b>	<b>20,167</b>	<b>20,908</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2021-22)	District Regular	20,081	20,126		
	Charter School				
	<b>Total Enrollment</b>	<b>20,081</b>	<b>20,126</b>	<b>N/A</b>	<b>Met</b>

Budget Year (2022-23)	
District Regular	20,131
Charter School	
<b>Total Enrollment</b>	<b>20,131</b>

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	19,147	21,148
	Charter School		0
	<b>Total ADA/Enrollment</b>	<b>19,147</b>	<b>21,148</b>
Second Prior Year (2020-21)	District Regular	19,147	20,908
	Charter School	0	
	<b>Total ADA/Enrollment</b>	<b>19,147</b>	<b>20,908</b>
First Prior Year (2021-22)	District Regular	19,147	20,126
	Charter School		
	<b>Total ADA/Enrollment</b>	<b>19,147</b>	<b>20,126</b>
Historical Average Ratio:			92.4%

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

92.9%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	19,147	20,131		
	Charter School	0			
	<b>Total ADA/Enrollment</b>	<b>19,147</b>	<b>20,131</b>	<b>95.1%</b>	<b>Not Met</b>
1st Subsequent Year (2023-24)	District Regular	19,147	20,131		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>19,147</b>	<b>20,131</b>	<b>95.1%</b>	<b>Not Met</b>
2nd Subsequent Year (2024-25)	District Regular	19,147	20,131		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>19,147</b>	<b>20,131</b>	<b>95.1%</b>	<b>Not Met</b>

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

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

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

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

Because our enrollment was negatively impacted by Covid19, we will assess our enrollment in 2022-23 before projecting any increase in future years.

**4. CRITERION: LCFF Revenue**

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

#### 4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue  
Basic Aid  
Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

#### 4A1. Calculating the District's LCFF Revenue Standard

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

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

##### Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	19,382.24	19,382.24	19,382.24	19,382.24
b. Prior Year ADA (Funded)		19,382.24	19,382.24	19,382.24
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		249,894,749.00	266,628,757.00	276,106,682.00
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.0%	0.0%	0.0%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.0%	0.0%	0.0%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%

#### 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)	28,274,684.00	28,274,684.00	28,274,684.00	28,274,684.00
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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	251,473,617.00	268,205,497.00	277,683,422.00	287,622,475.00
District's Projected Change in LCFF Revenue:		6.65%	3.53%	3.58%
LCFF Revenue Standard		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

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

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

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

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

The Governor's proposed budget in the May Revision is projecting a COLA increase for the next 3 years as follows: 6.56%, 3.61%, and 3.64%

**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)	166,579,060.32	194,201,948.57	85.8%
Second Prior Year (2020-21)	170,823,481.07	195,653,465.31	87.3%
First Prior Year (2021-22)	178,364,028.00	204,023,578.00	87.4%
Historical Average Ratio:			86.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4):  District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
	3.0%	3.0%	3.0%
	83.8% to 89.8%	83.8% to 89.8%	83.8% to 89.8%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)  (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499)  (Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	198,741,520.00	229,661,176.00	86.5%	Met
1st Subsequent Year (2023-24)	209,253,856.99	241,006,992.99	86.8%	Met
2nd Subsequent Year (2024-25)	252,072,851.02	284,502,502.02	88.6%	Met

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

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

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

**Explanation:**

(required if NOT met)

**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):	0.00%	0.00%	0.00%
<b>2. District's Other Revenues and Expenditures</b>			
<b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-10.00% to 10.00%</b>	<b>-10.00% to 10.00%</b>	<b>-10.00% to 10.00%</b>
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2021-22)	82,575,303.00		
Budget Year (2022-23)	52,314,834.00	(36.65%)	Yes
1st Subsequent Year (2023-24)	49,435,161.00	(5.50%)	Yes
2nd Subsequent Year (2024-25)	17,566,444.00	(64.47%)	Yes

**Explanation:**

(required if Yes)

Fiscal year 2021-22 include onetime Covid19 relief funds while the out years do not.

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

First Prior Year (2021-22)	43,384,298.00		
Budget Year (2022-23)	34,645,466.00	(20.14%)	Yes
1st Subsequent Year (2023-24)	34,645,466.00	0.00%	No
2nd Subsequent Year (2024-25)	34,645,466.00	0.00%	No

**Explanation:**

(required if Yes)

Fiscal Year 2021-22 includes IPI, ELOG, and Teacher Residency grant, Classified Summer Assistance, and Special Education DPDR/ LSR funding while out years do not.

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

First Prior Year (2021-22)	9,183,458.00		
Budget Year (2022-23)	7,182,194.00	(21.79%)	Yes
1st Subsequent Year (2023-24)	7,508,895.41	4.55%	No
2nd Subsequent Year (2024-25)	7,766,143.99	3.43%	No

**Explanation:**

(required if Yes)

Fiscal Year 2021-22 Local Revenues received are not expected to be received in the out years.

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

First Prior Year (2021-22)	55,207,318.00		
Budget Year (2022-23)	25,520,214.00	(53.77%)	Yes
1st Subsequent Year (2023-24)	26,126,394.00	2.38%	No
2nd Subsequent Year (2024-25)	26,337,503.00	.81%	No

**Explanation:**

(required if Yes)

In Fiscal year 2021-22 funds from Covid19 relief funds, ELOG, ELOP, and other grants were budgeted. If the funds are not used, they will carry over to the out years.

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

First Prior Year (2021-22)	38,704,345.00		
Budget Year (2022-23)	24,563,196.00	(36.54%)	Yes
1st Subsequent Year (2023-24)	21,798,645.00	(11.25%)	Yes
2nd Subsequent Year (2024-25)	22,372,295.00	2.63%	No

**Explanation:**

(required if Yes)

In Fiscal year 2021-22 funds from Covid19 relief funds, ELOG, ELOP, and other grants were budgeted. If the funds are not used, they will carry over to the out years.

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

DATA ENTRY: All data are extracted or calculated.

Percent Change

Object Range / Fiscal Year	Amount	Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2021-22)	135,143,059.00		
Budget Year (2022-23)	94,142,494.00	(30.34%)	Not Met
1st Subsequent Year (2023-24)	91,589,522.41	(2.71%)	Met
2nd Subsequent Year (2024-25)	59,978,053.99	(34.51%)	Not Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2021-22)	93,911,663.00		
Budget Year (2022-23)	50,083,410.00	(46.67%)	Not Met
1st Subsequent Year (2023-24)	47,925,039.00	(4.31%)	Met
2nd Subsequent Year (2024-25)	48,709,798.00	1.64%	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)

Fiscal year 2021-22 include onetime Covid19 relief funds while the out years do not.

**Explanation:**

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

Fiscal Year 2021-22 includes IPI, ELOG, and Teacher Residency grant, Classified Summer Assistance, and Special Education DPDR/ LSR funding while out years do not.

**Explanation:**

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

Fiscal Year 2021-22 Local Revenues received are not expected to be received in the out years.

- 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)

In Fiscal year 2021-22 funds from Covid19 relief funds, ELOG, ELOP, and other grants were budgeted. If the funds are not used, they will carry over to the out years.

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

In Fiscal year 2021-22 funds from Covid19 relief funds, ELOG, ELOP, and other grants were budgeted. If the funds are not used, they will carry over to the out years.

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?

No

- 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)

311,648,076.00

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

0.00

3% Required

Budgeted Contribution<sup>1</sup>

Minimum  
Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

311,648,076.00

9,349,442.28

9,365,944.00

Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

<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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	7,810,170.44	8,823,693.62	11,972,998.86
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	47,347,709.64	63,837,219.28	39,473,509.14
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(1,368,178.21)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	53,789,701.87	72,660,912.90	51,446,508.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	260,339,014.51	294,123,120.79	399,099,962.00
	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)	260,339,014.51	294,123,120.79	399,099,962.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	20.7%	24.7%	12.9%
<b>District's Deficit Spending Standard Percentage Levels</b>				
<b>(Line 3 times 1/3):</b>		<b>6.9%</b>	<b>8.2%</b>	<b>4.3%</b>

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

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

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

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	
	Unrestricted Fund	Expenditures	(If Net Change in	
	Balance	and Other Financing	Unrestricted Fund	
	(Form 01, Section	(Form 01, Objects	Balance is negative, else	Status
	E)	1000-7999)	N/A)	
Third Prior Year (2019-20)	14,993,931.00	205,209,098.57	N/A	Met
Second Prior Year (2020-21)	9,237,169.02	208,568,951.00	N/A	Met
First Prior Year (2021-22)	(4,656,043.00)	239,029,953.00	1.9%	Met
Budget Year (2022-23) (Information only)	1,875,216.00	247,666,676.00		

## 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 <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

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



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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2019-20)	45,234,986.78	61,912,972.01	N/A	Met
Second Prior Year (2020-21)	61,680,245.93	76,906,903.01	N/A	Met
First Prior Year (2021-22)	75,158,655.00	86,144,071.00	N/A	Met
Budget Year (2022-23) (Information only)	81,478,028.00			

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

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

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

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

**Explanation:**

(required if NOT met)

### 10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year	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.	19,147	19,147	19,147

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

District's Reserve Standard Percentage Level:

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button

for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

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

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

No

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

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

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b. Special Education Pass-through Funds

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
0.00	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)	358,936,035.00	370,445,514.47	384,546,267.50
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	358,936,035.00	370,445,514.47	384,546,267.50
4. Reserve Standard Percentage Level	3%	3%	3%

5.	Reserve Standard - by Percent (Line B3 times Line B4)	10,768,081.05	11,113,365.43	11,536,388.03
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>10,768,081.05</b>	<b>11,113,365.43</b>	<b>11,536,388.03</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	10,768,081.00	10,988,235.00	11,348,263.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	25,277,663.00	27,019,411.41	27,670,224.96
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	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)	36,045,744.00	38,007,646.41	39,018,487.96
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.04%	10.26%	10.15%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>		<b>10,768,081.05</b>	<b>11,113,365.43</b>	<b>11,536,388.03</b>
Status:		Met	Met	Met

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

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

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

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

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

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

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

**-10.0% to +10.0% or  
-\$20,000 to +\$20,000****S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

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

First Prior Year (2021-22)	(22,764,814.00)			
Budget Year (2022-23)	(22,256,688.00)	(508,126.00)	(2.2%)	Met
1st Subsequent Year (2023-24)	(22,977,448.60)	720,760.60	3.2%	Met
2nd Subsequent Year (2024-25)	(23,191,785.43)	214,336.83	.9%	Met

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

First Prior Year (2021-22)	30,000.00			
Budget Year (2022-23)	30,000.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	30,000.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	30,000.00	0.00	0.0%	Met

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

First Prior Year (2021-22)	35,006,375.00			
Budget Year (2022-23)	18,005,500.00	(17,000,875.00)	(48.6%)	Not Met
1st Subsequent Year (2023-24)	20,001,375.00	1,995,875.00	11.1%	Not Met
2nd Subsequent Year (2024-25)	22,003,750.00	2,002,375.00	10.0%	Not Met

**1d. Impact of Capital Projects**

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

No

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

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

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

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

(required if NOT met)

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

(required if NOT met)

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

**Explanation:**

(required if NOT met)

In Fiscal year 2022-23 transfer in to Fund 41 Special Reserves Building from Fund 01 decreased \$17 Million. In Fiscal year 2023-24 we anticipate a \$2 Million decrease.

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

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1,2022-23
Leases	6	Fund 01	Fund 01, Ob 7438, & 7439	1,620,868
Certificates of Participation	27	Fund 01,25,27, Ob 8919	Fund 56, Ob 7438, & 7439	85,080,000
General Obligation Bonds	29	Fund 51 Ob 8571,8611,8612,8660	Fund 51, Ob 7438, & 7439	160,298,173
Supp Early Retirement Program	4	Fund 01 & 13	Fund 01,11,12, & 13 Ob 3901 & 3902	3,915,117
State School Building Loans				
Compensated Absences	0	Fund 01 & 13		856,229

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


TOTAL:				251,770,388

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	391,039	391,039	391,039	391,039
Certificates of Participation	6,578,656	6,578,949	6,569,929	6,571,344
General Obligation Bonds	13,029,956	11,340,581	11,190,563	11,823,663
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	19,999,651	18,310,569	18,151,530	18,786,045
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?

No

b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund

Governmental  
Fund

0

0

4. OPEB Liabilities

a. Total OPEB liability

31,045,894.00

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

3,928,872.00

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

27,117,022.00

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

Jul 01, 2021

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022- 23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement			
Method	2,463,488.00	2,463,488.00	2,463,488.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	2,396,418.00	2,396,418.00	2,396,418.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,709,788.00	1,753,643.00	1,871,365.00
d. Number of retirees receiving OPEB benefits	124.00	124.00	124.00

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

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

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

No

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

3. Self-Insurance Liabilities

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1211.2	1266.476	1268.476	1270.476

**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 24, 2022
- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
- If Yes, date of Superintendent and CBO certification: May 24, 2022
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
- If Yes, date of budget revision board adoption:
4. Period covered by the agreement: Begin Date: Jul 01, 2022 End Date: Jun 30, 2024

5. Salary settlement:
- |   | Budget Year | 1st Subsequent Year | 2nd<br>Subsequent<br>Year |
|---|-------------|---------------------|---------------------------|
|   | (2022-23)   | (2023-24)           | (2024-25)                 |
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | Yes         | Yes                 | No                        |

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule  
from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

\$9,641,346

\$7,001,001

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

6%	4%	
----	----	--

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

New revenue and ending balance

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

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

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

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

Yes	Yes	Yes
\$23,326,601	\$24,026,399	\$24,747,191
3.0%	3.0%	3.0%

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

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

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

If Yes, explain the nature of the new costs:

No		

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

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

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

Yes	Yes	Yes
\$1,364,668	\$1,385,138	\$1,405,915
1.4%	1.5%	1.5%

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

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

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

No	No	No

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

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


**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	1003.1	1023.994	1023.994	1023.994

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

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

No
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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.

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**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:		End Date:	
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5. Salary settlement:

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

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**One Year Agreement**

Total cost of salary settlement

% change in salary schedule  
from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

\$579,651

Budget Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd  
Subsequent  
Year  
(2024-25)

7. Amount included for any tentative salary schedule increases

**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

\$16,768,603

\$17,271,661

\$17,789,811

3. Percent of H&W cost paid by employer

3.0%

3.0%

3.0%

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:

**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

\$756,524

\$771,655

\$787,088

3. Percent change in step & column over prior year

2.0%

2.0%

2.0%

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

		(2022-23)	(2023-24)	(2024-25)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
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.):

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	166.000	176.000	176.000	176.000

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

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

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

**Negotiations Settled**

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

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

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Negotiations Not Settled

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

\$273,826

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

4. Amount included for any tentative salary schedule increases

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**Management/Supervisor/Confidential**

Budget Year	1st Subsequent Year	2nd Subsequent Year
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**Health and Welfare (H&W)  
Benefits**

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

Yes	Yes	Yes
\$3,221,177	\$3,317,813	\$3,417,347
3.0%	3.0%	3.0%

**Management/Supervisor/Confidential**

Budget Year	1st Subsequent Year	2nd Subsequent Year
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**Step and Column Adjustments**

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

Yes	Yes	Yes
\$178,558	\$180,344	1 82,147.00
.9%	1.0%	1.0%

**Management/Supervisor/Confidential**

Budget Year	1st Subsequent Year	2nd Subsequent Year
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**Other Benefits (mileage, bonuses, etc.)**

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

No	No	No

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

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

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

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 28, 2022

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described

in the Local Control and Accountability Plan and Annual Update Template?

Yes

**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

End of School District Budget Criteria and Standards Review