

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Place: https://www.cusd.com/FinancialReports.aspx

Date: May 13, 2022

Adoption Date: June 08, 2022

Signed: 

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: Clovis USD Professional Development Building

Date: May 18, 2022

Time: 06:30 PM

Contact person for additional information on the budget reports:

Name: Susan Rutledge

Telephone: (559)327-9127

Title: Assistant Supt., Business Services

E-mail: susanrutledge@cusd.com

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of
Schools:

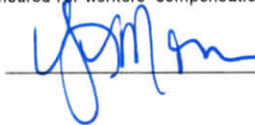
Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ 15,019,911.00
Less: Amount of total liabilities reserved in budget:	\$ 15,019,911.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

Signed



Date of Meeting: Jun 08, 2022

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

For additional information on this certification, please contact:

Name:	Susan Rutledge
Title:	Assistant Supt., Business Services
Telephone:	(559) 327-9127
E-mail:	susanrutledge@cusd.com

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):

40,718.22

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	Status
		Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)	(If Budget is greater than Actuals, else N/A)	
Third Prior Year (2019-20)	District Regular	41,558	41,560		
	Charter School	392	468		
	Total ADA	41,950	42,028	N/A	Met
Second Prior Year (2020-21)	District Regular	41,560	41,560		
	Charter School	462	462		
	Total ADA	42,022	42,022	0.0%	Met
First Prior Year (2021-22)	District Regular	41,560	41,544		
	Charter School	516	745		
	Total ADA	42,076	42,289	N/A	Met
Budget Year (2022-23)	District Regular	41,260			
	Charter School	634			
	Total ADA	41,894			

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):

40,718.2

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Budget	CBEDS Actual		
Third Prior Year (2019-20)	District Regular	43,207	43,212		
	Charter School	447	447		
	Total Enrollment	43,654	43,659	N/A	Met
Second Prior Year (2020-21)	District Regular	42,276	42,278		
	Charter School	515	515		
	Total Enrollment	42,791	42,793	N/A	Met
First Prior Year (2021-22)	District Regular	43,047	41,959		
	Charter School	516	745		
	Total Enrollment	43,563	42,704	2.0%	Not Met

Budget Year (2022-23)		
District Regular		41,975
Charter School		634
Total Enrollment		42,609

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The District was hopeful all students who left during the pandemic for private, online, or home schools would return. Unfortunately this did not come to fruition.

- 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	41,560	43,212	96.3%
	Charter School	468	447	
	Total ADA/Enrollment	42,028	43,659	
Second Prior Year (2020-21)	District Regular	41,560	42,278	98.2%
	Charter School	462	515	
	Total ADA/Enrollment	42,022	42,793	
First Prior Year (2021-22)	District Regular	38,616	41,959	92.2%
	Charter School	745	745	
	Total ADA/Enrollment	39,361	42,704	
Historical Average Ratio:				95.5%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 96.0%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	40,084	41,975		
	Charter School	634	634		
	Total ADA/Enrollment	40,718	42,609	95.6%	Met
1st Subsequent Year (2023-24)	District Regular	40,734	42,353		
	Charter School	589	647		
	Total ADA/Enrollment	41,322	43,000	96.1%	Not Met
2nd Subsequent Year (2024-25)	District Regular	41,040	42,742		
	Charter School	600	660		
	Total ADA/Enrollment	41,641	43,402	95.9%	Met

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

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

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

Explanation:
(required if NOT met)

The District is projecting to return to pre-pandemic attendance rates.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	42,288.53	41,893.63	41,322.20	41,640.75
b. Prior Year ADA (Funded)		42,288.53	41,893.63	41,322.20
c. Difference (Step 1a minus Step 1b)		(394.90)	(571.43)	318.55
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(.93%)	(1.36%)	.77%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding	414,478,599.00	455,232,685.00	475,258,994.00
b1. COLA percentage	9.85%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)	40,826,142.00	24,491,518.45	19,105,411.56
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	9.9%	5.4%	4.0%

Step 3 - Total Change in Population and Funding Level

(Step 1d plus Step 2c)	8.9%	4.0%	4.8%
LCFF Revenue Standard (Step 3, plus/minus 1%):	7.92% to 9.92%	3.02% to 5.02%	3.79% to 5.79%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	97,668,781.00	93,454,933.00	93,454,933.00	93,454,933.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	416,497,128.00	457,000,871.00	477,180,234.00	500,615,955.00
District's Projected Change in LCFF Revenue:		9.72%	4.42%	4.91%
LCFF Revenue Standard		7.92% to 9.92%	3.02% to 5.02%	3.79% to 5.79%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2019-20)	314,836,965.43	
Second Prior Year (2020-21)	308,723,499.69	352,178,702.06	87.7%
First Prior Year (2021-22)	341,731,912.10	399,234,683.50	85.6%
Historical Average Ratio:			86.9%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	2.0%	2.0%
	83.9% to 89.9%	83.9% to 89.9%	83.9% to 89.9%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)			Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	Budget Year (2022-23)	344,423,537.55	452,755,306.52	
1st Subsequent Year (2023-24)	370,153,815.52	426,372,797.32	86.8%	Met
2nd Subsequent Year (2024-25)	380,300,574.52	438,881,090.52	86.7%	Met

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

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

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

Explanation:
(required if NOT met)

The District budgeted projected one-time State discretionary dollars in a supplies holding account for Adopted Budget. Funds will be allocated to the appropriate expenditure classification upon receiving details related to allowable uses from the State and a plan approved by District stakeholders.

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):	8.92%	4.02%	4.79%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-1.08% to 18.92%	-5.98% to 14.02%	-5.21% to 14.79%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	3.92% to 13.92%	-0.98% to 9.02%	-0.21% to 9.79%

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

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

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	56,193,372.10		
Budget Year (2022-23)	75,862,691.81	35.00%	Yes
1st Subsequent Year (2023-24)	17,560,008.00	(76.85%)	Yes

2nd Subsequent Year (2024-25)	17,560,008.00	0.00%	No
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Explanation:
(required if Yes)

The 2021-22 and 2022-23 budget includes one-time COVID relief funds. Beginning in 2023-24 we are projected to return to regular, ongoing federal revenue projections.

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

First Prior Year (2021-22)	96,028,382.21		
Budget Year (2022-23)	138,005,712.52	43.71%	Yes
1st Subsequent Year (2023-24)	79,251,667.00	(42.57%)	Yes
2nd Subsequent Year (2024-25)	79,339,704.00	.11%	No

Explanation:
(required if Yes)

2021-22 and 2022-23 budget includes one-time COVID relief funds. Beginning in 2023-24 we are projected to return to regular, ongoing federal revenue projections.

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

First Prior Year (2021-22)	16,813,623.51		
Budget Year (2022-23)	15,483,557.47	(7.91%)	Yes
1st Subsequent Year (2023-24)	15,483,556.00	0.00%	No
2nd Subsequent Year (2024-25)	15,483,556.00	0.00%	No

Explanation:
(required if Yes)

The 2021-22 budget included increased interest revenues. The District had elevated cash as a result of one-time revenue sources. For the 2022-23 budget the District is projecting interest revenues along with all other local revenues conservatively at Adopted.

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

First Prior Year (2021-22)	68,384,442.15		
Budget Year (2022-23)	127,937,739.53	87.09%	Yes
1st Subsequent Year (2023-24)	33,118,297.00	(74.11%)	Yes
2nd Subsequent Year (2024-25)	35,432,725.00	6.99%	No

Explanation:
(required if Yes)

A significant amount of one-time covid relief funds and the proposed State discretionary grant is budgeted in a supplies holding account for Adopted. These funds will be reclassified throughout the year. The difference between 2024-25 and 2023-24 is projected inflation for normal, ongoing supplies and equipment needs.

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

First Prior Year (2021-22)	48,140,983.18		
Budget Year (2022-23)	42,549,152.04	(11.62%)	Yes
1st Subsequent Year (2023-24)	39,532,858.00	(7.09%)	Yes
2nd Subsequent Year (2024-25)	40,256,620.53	1.83%	No

Explanation:
(required if Yes)

A significant amount of one-time covid relief funds are budgeted in a contracted services holding account. Additionally, the significant increase to Routine Restricted Maintenance contribution was budgeted in a non-capital improvement account for the Adopted Budget. Funds will be reclassified as they are allocated to approved expenditures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2021-22)	169,035,377.82		
Budget Year (2022-23)	229,351,961.80	35.68%	Not Met
1st Subsequent Year (2023-24)	112,295,231.00	(51.04%)	Not Met
2nd Subsequent Year (2024-25)	112,383,268.00	.08%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	116,525,425.33		
Budget Year (2022-23)	170,486,891.57	46.31%	Not Met
1st Subsequent Year (2023-24)	72,651,155.00	(57.39%)	Not Met
2nd Subsequent Year (2024-25)	75,689,345.53	4.18%	Met

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

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

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

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

The 2021-22 and 2022-23 budget includes one-time COVID relief funds. Beginning in 2023-24 we are projected to return to regular, ongoing federal revenue projections.

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

2021-22 and 2022-23 budget includes one-time COVID relief funds. Beginning in 2023-24 we are projected to return to regular, ongoing federal revenue projections.

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

The 2021-22 budget included increased interest revenues. The District had elevated cash as a result of one-time revenue sources. For the 2022-23 budget the District is projecting interest revenues along with all other local revenues conservatively at Adopted.

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)

A significant amount of one-time covid relief funds and the proposed State discretionary grant is budgeted in a supplies holding account for Adopted. These funds will be reclassified throughout the year. The difference between 2024-25 and 2023-24 is projected inflation for normal, ongoing supplies and equipment needs.

if NOT met)

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

A significant amount of one-time covid relief funds are budgeted in a contracted services holding account. Additionally, the significant increase to Routine Restricted Maintenance contribution was budgeted in a non-capital improvement account for the Adopted Budget. Funds will be reclassified as they are allocated to approved expenditures.

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) 0.00
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)	584,697,129.26			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required	Budgeted Contribution ¹	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	584,697,129.26	17,540,913.88	17,952,720.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	66,485,095.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	13,297,019.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	99,683,778.82	116,853,505.74	29,372,249.83
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(60,388.36)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	99,623,390.46	116,853,505.74	109,154,363.83
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	492,941,973.44	521,016,861.37	605,359,622.52
	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)	492,941,973.44	521,016,861.37	605,359,622.52
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	20.2%	22.4%	18.0%
District's Deficit Spending Standard Percentage Levels				
(Line 3 times 1/3):		6.7%	7.5%	6.0%

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

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

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

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

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures and Other Financing Uses	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)		
Third Prior Year (2019-20)	12,399,379.21	366,551,110.92	N/A	Met
Second Prior Year (2020-21)	15,564,228.09	353,555,222.70	N/A	Met
First Prior Year (2021-22)	(19,026,474.25)	405,059,841.79	4.7%	Met
Budget Year (2022-23) (Information only)	20,569,700.98	457,426,372.58		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ²		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	95,929,023.50	112,117,597.78	N/A	Met
Second Prior Year (2020-21)	112,263,853.34	124,516,976.99	N/A	Met
First Prior Year (2021-22)	127,191,872.80	140,081,205.08	N/A	Met
Budget Year (2022-23) (Information only)	121,054,730.83			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	40,718	40,734	41,040
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	664,850,945.83	562,773,314.32	579,216,743.52
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	664,850,945.83	562,773,314.32	579,216,743.52
4. Reserve Standard Percentage Level	2%	2%	2%

5.	Reserve Standard - by Percent (Line B3 times Line B4)	13,297,018.92	11,255,466.29	11,584,334.87
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	13,297,018.92	11,255,466.29	11,584,334.87

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)	66,485,095.00	56,277,331.00	57,921,674.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	13,297,019.00	11,255,466.00	11,584,335.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	49,941,950.81	89,508,178.22	121,812,236.70
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)	(.01)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	129,724,064.80	157,040,975.22	191,318,245.70
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	19.51%	27.90%	33.03%
District's Reserve Standard (Section 10B, Line 7):	13,297,018.92	11,255,466.29	11,584,334.87
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?

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?

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?

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)?

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2021-22)	(55,515,195.67)			
Budget Year (2022-23)	(60,692,855.49)	5,177,659.82	9.3%	Met
1st Subsequent Year (2023-24)	(61,197,363.00)	504,507.51	.8%	Met
2nd Subsequent Year (2024-25)	(64,963,778.00)	3,766,415.00	6.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2021-22)	836,000.00			
Budget Year (2022-23)	836,000.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	836,000.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	836,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2021-22)	10,125,158.29			
Budget Year (2022-23)	7,471,066.06	(2,654,092.23)	(26.2%)	Not Met
1st Subsequent Year (2023-24)	6,490,268.00	(980,798.06)	(13.1%)	Not Met
2nd Subsequent Year (2024-25)	6,660,314.00	170,046.00	2.6%	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)

During the 2021-22 fiscal year covid relief dollars were transferred out of the General Fund and into Facilities Funds to cover the cost of capital projects related to improving air quality in classrooms. All projects were pre-approved by the CDE.

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)

During the 2021-22 fiscal year covid relief dollars were transferred out of the General Fund and into Facilities Funds to cover the cost of capital projects related to improving air quality in classrooms. All projects were pre-approved by the CDE

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	29	GENERAL FUND AND DEVELOPER FEES	FUND 01, OBJECT 7439/7438	12,091,000
Certificates of Participation	8	GENERAL FUND/SPECIAL RESERVE FOR CAPITAL PROJECTS	FUND 21, OBJECT 7439/7438	1,675,000
General Obligation Bonds	24	FUND 51, OBJECT 8611, 8612, 8614, 8571	FUND 51, OBJECT 7434	229,305,000
Supp Early Retirement Program				
State School Building Loans	5	FUND 12	FUND 12, OBJECT 7439/7438	315,000
Compensated Absences				

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

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) No

- 2 For the district's OPEB:
a. Are they lifetime benefits? No

- b. Do benefits continue past age 65? Yes

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

In 2011 the District lifetime benefits plan changed. You must be employed by the District for 30 years and pay established premiums for lifetime benefits. The District plan becomes secondary to Medicare once an employee or their dependent reaches age 65.

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

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund
	23,416,666	

4. OPEB Liabilities
- | | |
|--|----------------|
| a. Total OPEB liability | 323,425,448.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | |
| c. Total/Net OPEB liability (Line 4a minus Line 4b) | 323,425,448.00 |

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

Actuarial
Feb 11, 2021

	Budget Year	1st Subsequent Year	2nd Subsequent Year
5. OPEB Contributions	(2022-23)	(2023-24)	(2024-25)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	11,232,171.77	11,793,780.00	12,147,592.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	9,567,791.00	10,650,026.00	11,682,919.00
d. Number of retirees receiving OPEB benefits	1,343.00	1,343.00	1,343.00

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

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

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

Yes

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

Workers' Compensation is self funded up to \$350,000. Health Insurance is self funded. Disability for non-management classified employees is self funded up to \$45,000.

3. Self-Insurance Liabilities

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

428,168,785.00
428,168,785.00

	Budget Year	1st Subsequent Year	2nd Subsequent Year
4. Self-Insurance Contributions	(2022-23)	(2023-24)	(2024-25)
a. Required contribution (funding) for self-insurance programs	9,567,791.00	10,650,026.00	11,682,919.00
b. Amount contributed (funded) for self-insurance programs	9,567,791.00	10,650,026.00	11,682,919.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	2041.50	2043.13	2050.13	2066.13

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

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?	No
	If Yes, date of Superintendent and CBO certification:	
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	
	If Yes, date of budget revision board adoption:	
4.	Period covered by the agreement:	
	Begin Date:	End Date:
5.	Salary settlement:	
		Budget Year (2022-23)
		1st Subsequent Year (2023-24)
		2nd Subsequent Year (2024-25)
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No
		No
		No

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

\$1,760,820.00

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

7. Amount included for any tentative salary schedule increases

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

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

- 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
0.0%	0.0%	0.0%

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		

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

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

Yes	Yes	Yes
1.5%	1.5%	1.5%

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

- Are savings from attrition included in the budget and MYPs?

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

Yes	Yes	Yes
-----	-----	-----

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

Yes	Yes	Yes
-----	-----	-----

Certificated (Non-management) - Other

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

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	155.2	155.2	155.2	155.2

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

A proposal will be taken to the Board on June 8, 2022.
--

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date:

 End Date:

5. Salary settlement:

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

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

--	--	--

One Year Agreement

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

or

Multiyear Agreement

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

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

--

Negotiations Not Settled

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

\$150,000

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

- 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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--	--	--

--

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes

3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%
		Budget Year	1st Subsequent Year	2nd Subsequent Year

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	750.7	750.7	750.7	750.7

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

A proposal will be presented to the Board on June 8, 2022.

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

Negotiations Settled

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

projections (MYPs)?

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
1.5%	1.5%	

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

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
Jun 08, 2022

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

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

Yes

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

ADDITIONAL FISCAL INDICATORS

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

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	8,082,902.00	6,386,201.00	-21.0%
2) Federal Revenue		8100-8299	146,214.00	0.00	-100.0%
3) Other State Revenue		8300-8599	365,885.00	154,926.00	-57.7%
4) Other Local Revenue		8600-8799	115,550.00	117,900.00	2.0%
5) TOTAL, REVENUES			8,710,551.00	6,659,027.00	-23.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,090,415.00	3,440,802.00	11.3%
2) Classified Salaries		2000-2999	454,023.00	780,909.00	72.0%
3) Employee Benefits		3000-3999	1,315,048.00	1,831,999.00	39.3%
4) Books and Supplies		4000-4999	821,087.00	489,765.00	-40.4%
5) Services and Other Operating Expenditures		5000-5999	593,657.00	457,791.00	-22.9%
6) Capital Outlay		6000-6999	188,444.00	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	108,360.00	134,480.00	24.1%
9) TOTAL, EXPENDITURES			6,571,034.00	7,135,746.00	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,139,517.00	(476,719.00)	-122.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,139,517.00	(476,719.00)	-122.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,195,074.72	9,334,591.72	29.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,195,074.72	9,334,591.72	29.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,195,074.72	9,334,591.72	29.7%
2) Ending Balance, June 30 (E + F1e)			9,334,591.72	8,857,872.72	-5.1%
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					
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	9,334,591.72	8,857,872.72	-5.1%
Capital Improvements	0000	9780	9,000,000.00		
Future Program Growth	0000	9780	254,924.72		
Capital Improvements	0000	9780		8,200,000.00	
Future Program Growth	0000	9780		578,205.72	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	3,361,397.00	3,126,805.00	-7.0%
Education Protection Account State Aid - Current Year		8012	3,242,840.00	1,733,966.00	-46.5%
State Aid - Prior Years		8019	(24,354.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,503,019.00	1,525,430.00	1.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,082,902.00	6,386,201.00	-21.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	146,214.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			146,214.00	0.00	-100.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	20,071.00	23,370.00	16.4%
Lottery - Unrestricted and Instructional Materials		8560	178,436.00	131,556.00	-26.3%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	167,378.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			365,885.00	154,926.00	-57.7%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	108,000.00	110,000.00	1.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From					
Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	7,550.00	7,900.00	4.6%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			115,550.00	117,900.00	2.0%
TOTAL, REVENUES			8,710,551.00	6,659,027.00	-23.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,574,367.00	2,700,285.00	4.9%
Certificated Pupil Support Salaries		1200	365,563.00	589,433.00	61.2%
Certificated Supervisors' and Administrators' Salaries		1300	150,485.00	151,084.00	0.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			3,090,415.00	3,440,802.00	11.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	134,557.00	376,846.00	180.1%
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	236,120.00	248,954.00	5.4%
Other Classified Salaries		2900	83,346.00	155,109.00	86.1%
TOTAL, CLASSIFIED SALARIES			454,023.00	780,909.00	72.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	462,477.00	604,932.00	30.8%
PERS		3201-3202	99,576.00	180,379.00	81.1%
OASDI/Medicare/Alternative		3301-3302	48,547.00	101,839.00	109.8%
Health and Welfare Benefits		3401-3402	554,130.00	714,729.00	29.0%
Unemployment Insurance		3501-3502	10,273.00	19,521.00	90.0%
Workers' Compensation		3601-3602	18,346.00	46,763.00	154.9%
OPEB, Allocated		3701-3702	115,198.00	147,935.00	28.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,501.00	15,901.00	144.6%
TOTAL, EMPLOYEE BENEFITS			1,315,048.00	1,831,999.00	39.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	4,200.00	4,200.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	760,939.00	161,890.00	-78.7%
Noncapitalized Equipment		4400	55,948.00	323,675.00	478.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			821,087.00	489,765.00	-40.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	27,722.00	20,868.00	-24.7%
Dues and Memberships		5300	1,970.00	1,970.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	33,000.00	33,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,719.00	56,417.00	45.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,050.00	5,050.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	482,538.00	336,922.00	-30.2%
Communications		5900	4,658.00	3,564.00	-23.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			593,657.00	457,791.00	-22.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	188,444.00	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			188,444.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	108,360.00	134,480.00	24.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			108,360.00	134,480.00	24.1%
TOTAL, EXPENDITURES			6,571,034.00	7,135,746.00	8.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	8,082,902.00	6,386,201.00	-21.0%
2) Federal Revenue		8100-8299	146,214.00	0.00	-100.0%
3) Other State Revenue		8300-8599	365,885.00	154,926.00	-57.7%
4) Other Local Revenue		8600-8799	115,550.00	117,900.00	2.0%
5) TOTAL, REVENUES			8,710,551.00	6,659,027.00	-23.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,947,462.00	5,134,715.00	3.8%
2) Instruction - Related Services	2000-2999		620,937.00	677,843.00	9.2%
3) Pupil Services	3000-3999		638,031.00	1,103,210.00	72.9%
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		108,360.00	134,480.00	24.1%
8) Plant Services	8000-8999		256,244.00	85,498.00	-66.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,571,034.00	7,135,746.00	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,139,517.00	(476,719.00)	-122.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,139,517.00	(476,719.00)	-122.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,195,074.72	9,334,591.72	29.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,195,074.72	9,334,591.72	29.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,195,074.72	9,334,591.72	29.7%
2) Ending Balance, June 30 (E + F1e)			9,334,591.72	8,857,872.72	-5.1%
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					
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	9,334,591.72	8,857,872.72	-5.1%
Capital Improvements	0000	9780	9,000,000.00		
Future Program Growth	0000	9780	254,924.72		
Capital Improvements	0000	9780		8,200,000.00	
Future Program Growth	0000	9780		578,205.72	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	918,771.00	1,020,000.00	11.0%
3) Other State Revenue		8300-8599	2,691,241.00	2,832,466.00	5.2%
4) Other Local Revenue		8600-8799	1,432,025.00	1,525,050.00	6.5%
5) TOTAL, REVENUES			5,042,037.00	5,377,516.00	6.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,084,948.71	2,089,570.11	0.2%
2) Classified Salaries		2000-2999	1,515,408.08	1,520,990.99	0.4%
3) Employee Benefits		3000-3999	1,645,407.03	1,738,857.46	5.7%
4) Books and Supplies		4000-4999	478,826.90	429,660.05	-10.3%
5) Services and Other Operating Expenditures		5000-5999	616,483.41	708,834.39	15.0%
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	114,155.00	126,108.00	10.5%
9) TOTAL, EXPENDITURES			6,455,229.13	6,614,021.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,413,192.13)	(1,236,505.00)	-12.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	846,880.00	846,880.00	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			846,880.00	846,880.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(566,312.13)	(389,625.00)	-31.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,610,211.88	3,043,899.75	-15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,610,211.88	3,043,899.75	-15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,610,211.88	3,043,899.75	-15.7%
2) Ending Balance, June 30 (E + F1e)			3,043,899.75	2,654,274.75	-12.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,043,899.75	2,654,274.75	-12.8%
Capital Improvements	0000	9780	2,500,000.00		
Future Program Growth	0000	9780	543,899.75		
Capital Improvements	0000	9780		2,250,000.00	
Future Program Growth	0000	9780		404,274.75	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	50,000.00	50,000.00	0.0%
All Other Federal Revenue	All Other	8290	868,771.00	970,000.00	11.7%
TOTAL, FEDERAL REVENUE			918,771.00	1,020,000.00	11.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,603,690.00	2,742,466.00	5.3%
All Other State Revenue	All Other	8590	87,551.00	90,000.00	2.8%
TOTAL, OTHER STATE REVENUE			2,691,241.00	2,832,466.00	5.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Adult Education Fees		8671	991,000.00	1,093,000.00	10.3%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	411,025.00	402,050.00	-2.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,432,025.00	1,525,050.00	6.5%
TOTAL, REVENUES			5,042,037.00	5,377,516.00	6.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,390,074.48	1,391,748.28	0.1%
Certificated Pupil Support Salaries		1200	259,165.60	259,165.60	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	360,515.23	360,515.23	0.0%
Other Certificated Salaries		1900	75,193.40	78,141.00	3.9%
TOTAL, CERTIFICATED SALARIES			2,084,948.71	2,089,570.11	0.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	8,510.44	34,738.00	308.2%
Classified Support Salaries		2200	80,793.03	80,793.03	0.0%
Classified Supervisors' and Administrators' Salaries		2300	236,532.20	238,365.32	0.8%
Clerical, Technical and Office Salaries		2400	1,021,471.41	1,009,994.64	-1.1%
Other Classified Salaries		2900	168,101.00	157,100.00	-6.5%
TOTAL, CLASSIFIED SALARIES			1,515,408.08	1,520,990.99	0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	328,126.90	403,200.60	22.9%
PERS		3201-3202	338,791.05	355,868.58	5.0%
OASDI/Medicare/Alternative		3301-3302	149,200.88	140,634.42	-5.7%
Health and Welfare Benefits		3401-3402	632,629.15	630,518.91	-0.3%
Unemployment Insurance		3501-3502	17,670.01	18,255.41	3.3%
Workers' Compensation		3601-3602	43,600.49	43,037.47	-1.3%
OPEB, Allocated		3701-3702	119,997.85	132,822.22	10.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,390.70	14,519.85	-5.7%
TOTAL, EMPLOYEE BENEFITS			1,645,407.03	1,738,857.46	5.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	102,275.14	80,000.00	-21.8%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	223,405.78	233,102.05	4.3%
Noncapitalized Equipment		4400	153,145.98	116,558.00	-23.9%
TOTAL, BOOKS AND SUPPLIES			478,826.90	429,660.05	-10.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	46,626.51	35,423.97	-24.0%
Dues and Memberships		5300	5,595.00	5,595.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	91,202.00	90,702.00	-0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,698.00	9,698.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,692.90	5,050.00	7.6%
Professional/Consulting Services and Operating Expenditures		5800	416,110.44	525,741.70	26.3%
Communications		5900	42,558.56	36,623.72	-13.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			616,483.41	708,834.39	15.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	114,155.00	126,108.00	10.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			114,155.00	126,108.00	10.5%
TOTAL, EXPENDITURES			6,455,229.13	6,614,021.00	2.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	846,880.00	846,880.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			846,880.00	846,880.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			846,880.00	846,880.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	918,771.00	1,020,000.00	11.0%
3) Other State Revenue		8300-8599	2,691,241.00	2,832,466.00	5.2%
4) Other Local Revenue		8600-8799	1,432,025.00	1,525,050.00	6.5%
5) TOTAL, REVENUES			5,042,037.00	5,377,516.00	6.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,713,863.72	2,871,604.41	5.8%
2) Instruction - Related Services	2000-2999		2,926,994.09	2,912,271.52	-0.5%
3) Pupil Services	3000-3999		343,144.94	347,863.32	1.4%
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		114,155.00	126,108.00	10.5%
8) Plant Services	8000-8999		357,071.38	356,173.75	-0.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,455,229.13	6,614,021.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,413,192.13)	(1,236,505.00)	-12.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	846,880.00	846,880.00	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			846,880.00	846,880.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(566,312.13)	(389,625.00)	-31.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,610,211.88	3,043,899.75	-15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,610,211.88	3,043,899.75	-15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,610,211.88	3,043,899.75	-15.7%
2) Ending Balance, June 30 (E + F1e)			3,043,899.75	2,654,274.75	-12.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,043,899.75	2,654,274.75	-12.8%
Capital Improvements	0000	9780	2,500,000.00		
Future Program Growth	0000	9780	543,899.75		
Capital Improvements	0000	9780		2,250,000.00	
Future Program Growth	0000	9780		404,274.75	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,548,889.00	12,548,889.00	0.0%
4) Other Local Revenue		8600-8799	7,666,815.43	5,876,659.90	-23.3%
5) TOTAL, REVENUES			20,215,704.43	18,425,548.90	-8.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,484,119.66	2,561,016.55	3.1%
2) Classified Salaries		2000-2999	5,481,134.34	6,710,492.88	22.4%
3) Employee Benefits		3000-3999	2,680,514.96	2,583,575.30	-3.6%
4) Books and Supplies		4000-4999	863,294.34	4,757,537.30	451.1%
5) Services and Other Operating Expenditures		5000-5999	825,688.76	781,193.68	-5.4%
6) Capital Outlay		6000-6999	170,752.37	100,000.00	-41.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	168,000.00	42,000.00	-75.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	667,393.40	833,312.86	24.9%
9) TOTAL, EXPENDITURES			13,340,897.83	18,369,128.57	37.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,874,806.60	56,420.33	-99.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,874,806.60	56,420.33	-99.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,269,326.33	8,144,132.93	541.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,269,326.33	8,144,132.93	541.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,269,326.33	8,144,132.93	541.6%
2) Ending Balance, June 30 (E + F1e)			8,144,132.93	8,200,553.26	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,341,464.93	7,341,464.93	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	802,668.00	859,088.33	7.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	5,278,477.00	5,278,477.00	0.0%
All Other State Revenue	All Other	8590	7,270,412.00	7,270,412.00	0.0%
TOTAL, OTHER STATE REVENUE			12,548,889.00	12,548,889.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	166,815.44	194,788.86	16.8%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	7,499,999.99	5,681,871.04	-24.2%
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			7,666,815.43	5,876,659.90	-23.3%
TOTAL, REVENUES			20,215,704.43	18,425,548.90	-8.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,009,421.67	2,032,272.53	1.1%
Certificated Pupil Support Salaries		1200	142,333.24	119,549.27	-16.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	332,364.75	409,194.75	23.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,484,119.66	2,561,016.55	3.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,270,364.32	4,593,485.17	7.6%
Classified Support Salaries		2200	500.00	500.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	348,347.57	339,903.72	-2.4%
Clerical, Technical and Office Salaries		2400	551,912.27	472,603.99	-14.4%
Other Classified Salaries		2900	310,010.18	1,304,000.00	320.6%
TOTAL, CLASSIFIED SALARIES			5,481,134.34	6,710,492.88	22.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	402,957.10	447,424.44	11.0%
PERS		3201-3202	984,870.00	905,752.69	-8.0%
OASDI/Medicare/Alternative		3301-3302	496,425.99	440,863.67	-11.2%
Health and Welfare Benefits		3401-3402	518,924.05	531,983.77	2.5%
Unemployment Insurance		3501-3502	44,181.86	36,374.84	-17.7%
Workers' Compensation		3601-3602	109,729.07	99,986.40	-8.9%
OPEB, Allocated		3701-3702	87,971.82	85,188.76	-3.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,455.07	36,000.73	1.5%
TOTAL, EMPLOYEE BENEFITS			2,680,514.96	2,583,575.30	-3.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	786,964.09	4,692,300.10	496.3%
Noncapitalized Equipment		4400	76,330.25	65,237.20	-14.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			863,294.34	4,757,537.30	451.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	32,892.13	25,533.73	-22.4%
Dues and Memberships		5300	1,576.00	2,227.99	41.4%
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	259,191.37	165,720.00	-36.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	376,652.80	370,576.96	-1.6%
Professional/Consulting Services and Operating Expenditures		5800	121,726.46	163,215.00	34.1%
Communications		5900	33,650.00	53,920.00	60.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			825,688.76	781,193.68	-5.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	150,752.37	100,000.00	-33.7%
Buildings and Improvements of Buildings		6200	20,000.00	0.00	-100.0%
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			170,752.37	100,000.00	-41.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	168,000.00	42,000.00	-75.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			168,000.00	42,000.00	-75.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers of Indirect Costs - Interfund		7350	667,393.40	833,312.86	24.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			667,393.40	833,312.86	24.9%
TOTAL, EXPENDITURES			13,340,897.83	18,369,128.57	37.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,548,889.00	12,548,889.00	0.0%
4) Other Local Revenue		8600-8799	7,666,815.43	5,876,659.90	-23.3%
5) TOTAL, REVENUES			20,215,704.43	18,425,548.90	-8.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		10,119,729.92	15,216,445.02	50.4%
2) Instruction - Related Services	2000-2999		1,894,492.86	1,921,145.65	1.4%
3) Pupil Services	3000-3999		185,781.65	161,225.04	-13.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		667,393.40	833,312.86	24.9%
8) Plant Services	8000-8999		305,500.00	195,000.00	-36.2%
9) Other Outgo	9000-9999	Except 7600-7699	168,000.00	42,000.00	-75.0%
10) TOTAL, EXPENDITURES			13,340,897.83	18,369,128.57	37.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,874,806.60	56,420.33	-99.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,874,806.60	56,420.33	-99.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,269,326.33	8,144,132.93	541.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,269,326.33	8,144,132.93	541.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,269,326.33	8,144,132.93	541.6%
2) Ending Balance, June 30 (E + F1e)			8,144,132.93	8,200,553.26	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,341,464.93	7,341,464.93	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	802,668.00	859,088.33	7.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	7,204,084.59	7,204,084.59
6130	Child Development: Center-Based Reserve Account	137,380.34	137,380.34
Total, Restricted Balance		7,341,464.93	7,341,464.93

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,651,922.56	12,643,025.00	-38.8%
3) Other State Revenue		8300-8599	1,192,974.00	3,549,574.28	197.5%
4) Other Local Revenue		8600-8799	316,325.00	997,361.00	215.3%
5) TOTAL, REVENUES			22,161,221.56	17,189,960.28	-22.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,376,975.21	5,923,808.00	10.2%
3) Employee Benefits		3000-3999	3,166,280.53	3,348,532.00	5.8%
4) Books and Supplies		4000-4999	7,865,731.56	7,570,029.00	-3.8%
5) Services and Other Operating Expenditures		5000-5999	266,499.48	646,911.00	142.7%
6) Capital Outlay		6000-6999	287,000.00	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	447,222.00	496,933.00	11.1%
9) TOTAL, EXPENDITURES			17,409,708.78	17,986,213.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,751,512.78	(796,252.72)	-116.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,751,512.78	(796,252.72)	-116.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,940,949.87	10,692,462.65	80.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,940,949.87	10,692,462.65	80.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,940,949.87	10,692,462.65	80.0%
2) Ending Balance, June 30 (E + F1e)			10,692,462.65	9,896,209.93	-7.4%
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	10,692,462.65	9,896,209.93	-7.4%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	19,551,922.56	11,543,025.00	-41.0%
Donated Food Commodities		8221	1,100,000.00	1,100,000.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			20,651,922.56	12,643,025.00	-38.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,192,974.00	3,549,574.28	197.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,192,974.00	3,549,574.28	197.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	275,834.00	971,146.00	252.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	40,491.00	26,215.00	-35.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			316,325.00	997,361.00	215.3%
TOTAL, REVENUES			22,161,221.56	17,189,960.28	-22.4%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,794,092.55	4,269,707.00	12.5%
Classified Supervisors' and Administrators' Salaries		2300	1,426,582.58	1,470,465.00	3.1%
Clerical, Technical and Office Salaries		2400	144,482.08	162,199.00	12.3%
Other Classified Salaries		2900	11,818.00	21,437.00	81.4%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			5,376,975.21	5,923,808.00	10.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,076,468.65	1,140,779.00	6.0%
OASDI/Medicare/Alternative		3301-3302	376,393.12	434,106.00	15.3%
Health and Welfare Benefits		3401-3402	1,442,747.20	1,484,604.00	2.9%
Unemployment Insurance		3501-3502	25,887.43	30,797.00	19.0%
Workers' Compensation		3601-3602	64,463.17	71,112.00	10.3%
OPEB, Allocated		3701-3702	158,623.16	161,919.00	2.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	21,697.80	25,215.00	16.2%
TOTAL, EMPLOYEE BENEFITS			3,166,280.53	3,348,532.00	5.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	250,400.00	250,400.00	0.0%
Noncapitalized Equipment		4400	572,470.56	295,960.00	-48.3%
Food		4700	7,042,861.00	7,023,669.00	-0.3%
TOTAL, BOOKS AND SUPPLIES			7,865,731.56	7,570,029.00	-3.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,000.00	23,000.00	91.7%
Dues and Memberships		5300	3,762.00	3,762.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	24,600.00	24,600.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	473,661.48	558,083.00	17.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(253,550.00)	26,450.00	-110.4%
Professional/Consulting Services and Operating Expenditures		5800	0.00	4,000.00	New
Communications		5900	6,026.00	7,016.00	16.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			266,499.48	646,911.00	142.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	287,000.00	0.00	-100.0%
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			287,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	447,222.00	496,933.00	11.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			447,222.00	496,933.00	11.1%
TOTAL, EXPENDITURES			17,409,708.78	17,986,213.00	3.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,651,922.56	12,643,025.00	-38.8%
3) Other State Revenue		8300-8599	1,192,974.00	3,549,574.28	197.5%
4) Other Local Revenue		8600-8799	316,325.00	997,361.00	215.3%
5) TOTAL, REVENUES			22,161,221.56	17,189,960.28	-22.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		16,650,886.78	17,464,680.00	4.9%
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		447,222.00	496,933.00	11.1%
8) Plant Services	8000-8999		311,600.00	24,600.00	-92.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,409,708.78	17,986,213.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,751,512.78	(796,252.72)	-116.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,751,512.78	(796,252.72)	-116.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,940,949.87	10,692,462.65	80.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,940,949.87	10,692,462.65	80.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,940,949.87	10,692,462.65	80.0%
2) Ending Balance, June 30 (E + F1e)			10,692,462.65	9,896,209.93	-7.4%
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	10,692,462.65	9,896,209.93	-7.4%
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%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	10,692,462.65	9,896,209.93
Total, Restricted Balance		10,692,462.65	9,896,209.93

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,435.30	1,000.00	-94.6%
5) TOTAL, REVENUES			18,435.30	1,000.00	-94.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,645,360.72	401,000.00	-75.6%
6) Capital Outlay		6000-6999	831,715.00	2,400,000.00	188.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,477,075.72	2,801,000.00	13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,458,640.42)	(2,800,000.00)	13.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,800,000.00	2,800,000.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,800,000.00	2,800,000.00	55.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(658,640.42)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	658,640.42	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			658,640.42	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			658,640.42	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	18,435.30	1,000.00	-94.6%
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			18,435.30	1,000.00	-94.6%
TOTAL, REVENUES			18,435.30	1,000.00	-94.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,645,360.72	401,000.00	-75.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,645,360.72	401,000.00	-75.6%
CAPITAL OUTLAY					
Land Improvements		6170	124,665.00	1,600,000.00	1,183.4%
Buildings and Improvements of Buildings		6200	707,050.00	800,000.00	13.1%
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			831,715.00	2,400,000.00	188.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,477,075.72	2,801,000.00	13.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,800,000.00	2,800,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,800,000.00	2,800,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,800,000.00	2,800,000.00	55.6%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,435.30	1,000.00	-94.6%
5) TOTAL, REVENUES			18,435.30	1,000.00	-94.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,477,075.72	2,801,000.00	13.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,477,075.72	2,801,000.00	13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,458,640.42)	(2,800,000.00)	13.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,800,000.00	2,800,000.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,800,000.00	2,800,000.00	55.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(658,640.42)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	658,640.42	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			658,640.42	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			658,640.42	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	225,000.00	10,000.00	-95.6%
5) TOTAL, REVENUES			225,000.00	10,000.00	-95.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	62,927.05	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	108,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	46,564,883.25	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,327,088.00	416,775.00	-68.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			48,062,898.30	416,775.00	-99.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,837,898.30)	(406,775.00)	-99.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,829,221.00	416,775.00	-91.4%
b) Transfers Out		7600-7629	1,500,000.00	500,000.00	-66.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,329,221.00	(83,225.00)	-102.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(44,508,677.30)	(490,000.00)	-98.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,148,951.34	6,640,274.04	-87.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,148,951.34	6,640,274.04	-87.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,148,951.34	6,640,274.04	-87.0%
2) Ending Balance, June 30 (E + F1e)			6,640,274.04	6,150,274.04	-7.4%
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	3,227,959.57	2,737,959.57	-15.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,412,314.47	3,412,314.47	0.0%
Capital Projects	0000	9780	3,412,314.47		
Capital Improvements	0000	9780		3,412,314.47	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	225,000.00	10,000.00	-95.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			225,000.00	10,000.00	-95.6%
TOTAL, REVENUES			225,000.00	10,000.00	-95.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	30,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	32,927.05	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			62,927.05	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	80,000.00	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	28,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			108,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	46,564,883.25	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			46,564,883.25	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	582,088.00	86,775.00	-85.1%
Other Debt Service - Principal		7439	745,000.00	330,000.00	-55.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,327,088.00	416,775.00	-68.6%
TOTAL, EXPENDITURES			48,062,898.30	416,775.00	-99.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,829,221.00	416,775.00	-91.4%
(a) TOTAL, INTERFUND TRANSFERS IN			4,829,221.00	416,775.00	-91.4%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,500,000.00	500,000.00	-66.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,500,000.00	500,000.00	-66.7%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,329,221.00	(83,225.00)	-102.5%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	225,000.00	10,000.00	-95.6%
5) TOTAL, REVENUES			225,000.00	10,000.00	-95.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		46,735,810.30	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,327,088.00	416,775.00	-68.6%
10) TOTAL, EXPENDITURES			48,062,898.30	416,775.00	-99.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(47,837,898.30)	(406,775.00)	-99.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,829,221.00	416,775.00	-91.4%
b) Transfers Out		7600-7629	1,500,000.00	500,000.00	-66.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,329,221.00	(83,225.00)	-102.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(44,508,677.30)	(490,000.00)	-98.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,148,951.34	6,640,274.04	-87.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,148,951.34	6,640,274.04	-87.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,148,951.34	6,640,274.04	-87.0%
2) Ending Balance, June 30 (E + F1e)			6,640,274.04	6,150,274.04	-7.4%
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	3,227,959.57	2,737,959.57	-15.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,412,314.47	3,412,314.47	0.0%
Capital Projects	0000	9780	3,412,314.47		
Capital Improvements	0000	9780		3,412,314.47	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	3,227,959.57	2,737,959.57
Total, Restricted Balance		3,227,959.57	2,737,959.57

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,787,000.00	12,095,000.00	-28.0%
5) TOTAL, REVENUES			16,787,000.00	12,095,000.00	-28.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	652,738.74	667,012.00	2.2%
3) Employee Benefits		3000-3999	321,438.50	341,850.00	6.4%
4) Books and Supplies		4000-4999	93,500.00	68,500.00	-26.7%
5) Services and Other Operating Expenditures		5000-5999	2,700,917.84	332,266.00	-87.7%
6) Capital Outlay		6000-6999	12,562,687.77	8,729,657.00	-30.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	119,717.15	1,619,715.00	1,253.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,451,000.00	11,759,000.00	-28.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			336,000.00	336,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	336,000.00	336,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(336,000.00)	(336,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,195,590.96	40,195,590.96	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,195,590.96	40,195,590.96	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,195,590.96	40,195,590.96	0.0%
2) Ending Balance, June 30 (E + F1e)			40,195,590.96	40,195,590.96	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	40,195,590.96	40,195,590.96	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	465,000.00	90,000.00	-80.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	16,317,000.00	12,000,000.00	-26.5%
Other Local Revenue					
All Other Local Revenue		8699	5,000.00	5,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,787,000.00	12,095,000.00	-28.0%
TOTAL, REVENUES			16,787,000.00	12,095,000.00	-28.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	489,658.97	501,507.00	2.4%
Clerical, Technical and Office Salaries		2400	163,079.77	165,505.00	1.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			652,738.74	667,012.00	2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	24,169.55	28,565.00	18.2%
PERS		3201-3202	116,816.42	131,278.00	12.4%
OASDI/Medicare/Alternative		3301-3302	41,244.21	41,877.00	1.5%
Health and Welfare Benefits		3401-3402	99,064.90	99,109.00	0.0%
Unemployment Insurance		3501-3502	3,263.69	3,335.00	2.2%
Workers' Compensation		3601-3602	7,832.86	8,004.00	2.2%
OPEB, Allocated		3701-3702	26,435.92	27,014.00	2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,610.95	2,668.00	2.2%
TOTAL, EMPLOYEE BENEFITS			321,438.50	341,850.00	6.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	70,000.00	45,000.00	-35.7%
Noncapitalized Equipment		4400	23,500.00	23,500.00	0.0%
TOTAL, BOOKS AND SUPPLIES			93,500.00	68,500.00	-26.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,500.00	10,500.00	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	2,103,975.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	676.84	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	582,850.00	318,850.00	-45.3%
Communications		5900	2,916.00	2,916.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,700,917.84	332,266.00	-87.7%
CAPITAL OUTLAY					
Land		6100	15,350.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	12,547,337.77	8,729,657.00	-30.4%
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			12,562,687.77	8,729,657.00	-30.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	119,717.15	1,619,715.00	1,253.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			119,717.15	1,619,715.00	1,253.0%
TOTAL, EXPENDITURES			16,451,000.00	11,759,000.00	-28.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	336,000.00	336,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			336,000.00	336,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(336,000.00)	(336,000.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,787,000.00	12,095,000.00	-28.0%
5) TOTAL, REVENUES			16,787,000.00	12,095,000.00	-28.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		16,331,282.85	10,139,285.00	-37.9%
9) Other Outgo	9000-9999	Except 7600-7699	119,717.15	1,619,715.00	1,253.0%
10) TOTAL, EXPENDITURES			16,451,000.00	11,759,000.00	-28.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			336,000.00	336,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	336,000.00	336,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(336,000.00)	(336,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,195,590.96	40,195,590.96	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,195,590.96	40,195,590.96	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,195,590.96	40,195,590.96	0.0%
2) Ending Balance, June 30 (E + F1e)			40,195,590.96	40,195,590.96	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	40,195,590.96	40,195,590.96	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	40,195,590.96	40,195,590.96
Total, Restricted Balance		40,195,590.96	40,195,590.96

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,099,786.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	500,000.00	200,000.00	-60.0%
5) TOTAL, REVENUES			10,599,786.00	200,000.00	-98.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	62,612.31	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	50,839,197.31	200,000.00	-99.6%
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			50,901,809.62	200,000.00	-99.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,302,023.62)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,302,023.62)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,302,023.62	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,302,023.62	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,302,023.62	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	10,099,786.00	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			10,099,786.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500,000.00	200,000.00	-60.0%
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			500,000.00	200,000.00	-60.0%
TOTAL, REVENUES			10,599,786.00	200,000.00	-98.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,912.69	0.00	-100.0%
Noncapitalized Equipment		4400	52,699.62	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			62,612.31	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	50,821,205.87	200,000.00	-99.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	17,991.44	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			50,839,197.31	200,000.00	-99.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			50,901,809.62	200,000.00	-99.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,099,786.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	500,000.00	200,000.00	-60.0%
5) TOTAL, REVENUES			10,599,786.00	200,000.00	-98.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		50,901,809.62	200,000.00	-99.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			50,901,809.62	200,000.00	-99.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(40,302,023.62)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(40,302,023.62)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,302,023.62	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,302,023.62	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,302,023.62	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,100.00	27,600.00	5.7%
5) TOTAL, REVENUES			26,100.00	27,600.00	5.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	235,000.00	200,000.00	-14.9%
5) Services and Other Operating Expenditures		5000-5999	895,707.63	776,100.00	-13.4%
6) Capital Outlay		6000-6999	2,457,810.99	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	470,200.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,588,518.62	1,446,300.00	-59.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,562,418.62)	(1,418,700.00)	-60.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,051,190.79	3,407,411.06	11.7%
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			3,051,190.79	3,407,411.06	11.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(511,227.83)	1,988,711.06	-489.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,381,208.42	14,869,980.59	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,381,208.42	14,869,980.59	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,381,208.42	14,869,980.59	-3.3%
2) Ending Balance, June 30 (E + F1e)			14,869,980.59	16,858,691.65	13.4%
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	14,869,980.59	16,858,691.65	13.4%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	20,000.00	20,000.00	0.0%
Interest		8660	6,100.00	7,600.00	24.6%
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			26,100.00	27,600.00	5.7%
TOTAL, REVENUES			26,100.00	27,600.00	5.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	0.00	0.00	0.0%
Unemployment Insurance		3401-3402	0.00	0.00	0.0%
Workers' Compensation		3501-3502	0.00	0.00	0.0%
OPEB, Allocated		3601-3602	0.00	0.00	0.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	160,000.00	200,000.00	25.0%
Noncapitalized Equipment		4400	75,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			235,000.00	200,000.00	-14.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	895,707.63	776,100.00	-13.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			895,707.63	776,100.00	-13.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,457,810.99	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			2,457,810.99	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	470,200.00	New
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	470,200.00	New
TOTAL, EXPENDITURES			3,588,518.62	1,446,300.00	-59.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	3,051,190.79	2,937,211.06	-3.7%
Other Authorized Interfund Transfers In		8919	0.00	470,200.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			3,051,190.79	3,407,411.06	11.7%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,051,190.79	3,407,411.06	11.7%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,100.00	27,600.00	5.7%
5) TOTAL, REVENUES			26,100.00	27,600.00	5.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,588,518.62	976,100.00	-72.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	470,200.00	New
10) TOTAL, EXPENDITURES			3,588,518.62	1,446,300.00	-59.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(3,562,418.62)	(1,418,700.00)	-60.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,051,190.79	3,407,411.06	11.7%
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			3,051,190.79	3,407,411.06	11.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(511,227.83)	1,988,711.06	-489.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,381,208.42	14,869,980.59	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,381,208.42	14,869,980.59	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,381,208.42	14,869,980.59	-3.3%
2) Ending Balance, June 30 (E + F1e)			14,869,980.59	16,858,691.65	13.4%
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	14,869,980.59	16,858,691.65	13.4%
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%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	14,869,980.59	16,858,691.65
Total, Restricted Balance		14,869,980.59	16,858,691.65

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	315,000.00	315,000.00	0.0%
4) Other Local Revenue		8600-8799	47,628,880.00	47,628,880.00	0.0%
5) TOTAL, REVENUES			47,943,880.00	47,943,880.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	47,943,880.00	47,943,880.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			47,943,880.00	47,943,880.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,597,729.28	50,597,729.28	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,597,729.28	50,597,729.28	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,597,729.28	50,597,729.28	0.0%
2) Ending Balance, June 30 (E + F1e)			50,597,729.28	50,597,729.28	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	50,597,729.28	50,597,729.28	0.0%
Bond Debt Service	0000	9780	50,597,729.28		
Bond Debt Service	0000	9780		50,597,729.28	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	315,000.00	315,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			315,000.00	315,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	46,078,880.00	46,078,880.00	0.0%
Unsecured Roll		8612	800,000.00	800,000.00	0.0%
Prior Years' Taxes		8613	75,000.00	75,000.00	0.0%
Supplemental Taxes		8614	375,000.00	375,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	300,000.00	300,000.00	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			47,628,880.00	47,628,880.00	0.0%
TOTAL, REVENUES			47,943,880.00	47,943,880.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	36,391,927.00	36,391,927.00	0.0%
Bond Interest and Other Service Charges		7434	11,551,953.00	11,551,953.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			47,943,880.00	47,943,880.00	0.0%
TOTAL, EXPENDITURES			47,943,880.00	47,943,880.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) 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	315,000.00	315,000.00	0.0%
4) Other Local Revenue		8600-8799	47,628,880.00	47,628,880.00	0.0%
5) TOTAL, REVENUES			47,943,880.00	47,943,880.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	47,943,880.00	47,943,880.00	0.0%
10) TOTAL, EXPENDITURES			47,943,880.00	47,943,880.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,597,729.28	50,597,729.28	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,597,729.28	50,597,729.28	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,597,729.28	50,597,729.28	0.0%
2) Ending Balance, June 30 (E + F1e)			50,597,729.28	50,597,729.28	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	50,597,729.28	50,597,729.28	0.0%
Bond Debt Service	0000	9780	50,597,729.28		
Bond Debt Service	0000	9780		50,597,729.28	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	948.63	0.00	-100.0%
5) TOTAL, REVENUES			948.63	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			948.63	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,133.50	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,133.50)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,184.87)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,184.87	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,184.87	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,184.87	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	948.63	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			948.63	0.00	-100.0%
TOTAL, REVENUES			948.63	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,133.50	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,133.50	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,133.50)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	948.63	0.00	-100.0%
5) TOTAL, REVENUES			948.63	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			948.63	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,133.50	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,133.50)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(1,184.87)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,184.87	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,184.87	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,184.87	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	84,231,725.33	84,667,666.94	0.5%
5) TOTAL, REVENUES			84,231,725.33	84,667,666.94	0.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	174,833.90	173,122.92	-1.0%
3) Employee Benefits		3000-3999	106,440.26	110,843.88	4.1%
4) Books and Supplies		4000-4999	802,735.00	802,735.00	0.0%
5) Services and Other Operating Expenses		5000-5999	83,747,716.13	83,580,965.14	-0.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			84,831,725.29	84,667,666.94	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(599,999.96)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	600,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			600,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			.04	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	.04	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	.04	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	.04	New
2) Ending Net Position, June 30 (E + F1e)			.04	.04	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	.04	.04	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30.00	100,000.00	333,233.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	3,987,701.95	3,910,750.00	-1.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	80,243,993.38	80,656,916.94	0.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			84,231,725.33	84,667,666.94	0.5%
TOTAL, REVENUES			84,231,725.33	84,667,666.94	0.5%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	69,494.30	65,152.22	-6.2%
Clerical, Technical and Office Salaries		2400	105,339.60	107,970.70	2.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			174,833.90	173,122.92	-1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	40,054.31	43,921.58	9.7%
OASDI/Medicare/Alternative		3301-3302	13,374.87	13,243.73	-1.0%
Health and Welfare Benefits		3401-3402	42,258.84	43,031.22	1.8%
Unemployment Insurance		3501-3502	874.14	865.46	-1.0%
Workers' Compensation		3601-3602	2,097.99	2,076.70	-1.0%
OPEB, Allocated		3701-3702	7,080.85	7,012.62	-1.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	699.26	692.57	-1.0%
TOTAL, EMPLOYEE BENEFITS			106,440.26	110,843.88	4.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	802,735.00	802,735.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			802,735.00	802,735.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,020,000.00	1,225,498.00	20.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	2,500.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	82,723,816.13	82,351,567.14	-0.4%
Communications		5900	1,400.00	1,400.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			83,747,716.13	83,580,965.14	-0.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			84,831,725.29	84,667,666.94	-0.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	600,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			600,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			600,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	84,231,725.33	84,667,666.94	0.5%
5) TOTAL, REVENUES			84,231,725.33	84,667,666.94	0.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		84,831,725.29	84,667,666.94	-0.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			84,831,725.29	84,667,666.94	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(599,999.96)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	600,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			600,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			.04	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	.04	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	.04	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	.04	New
2) Ending Net Position, June 30 (E + F1e)			.04	.04	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	.04	.04	0.0%

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	38,616.42	38,616.42	41,543.53	40,084.22	40,084.22	41,259.63
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	38,616.42	38,616.42	41,543.53	40,084.22	40,084.22	41,259.63
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	38,616.42	38,616.42	41,543.53	40,084.22	40,084.22	41,259.63
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	745.00	745.00	745.00	634.00	634.00	634.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	745.00	745.00	745.00	634.00	634.00	634.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	745.00	745.00	745.00	634.00	634.00	634.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	103,444,421.00		103,444,421.00			103,444,421.00
Work in Progress	6,904,873.00		6,904,873.00			6,904,873.00
Total capital assets not being depreciated	110,349,294.00	0.00	110,349,294.00	0.00	0.00	110,349,294.00
Capital assets being depreciated:						
Land Improvements	130,037,166.00		130,037,166.00			130,037,166.00
Buildings	1,073,060,049.00		1,073,060,049.00			1,073,060,049.00
Equipment	83,874,671.00		83,874,671.00			83,874,671.00
Total capital assets being depreciated	1,286,971,886.00	0.00	1,286,971,886.00	0.00	0.00	1,286,971,886.00
Accumulated Depreciation for:						
Land Improvements	(91,478,991.00)		(91,478,991.00)			(91,478,991.00)
Buildings	(313,768,156.00)		(313,768,156.00)			(313,768,156.00)
Equipment	(47,697,548.00)		(47,697,548.00)			(47,697,548.00)
Total accumulated depreciation	(452,944,695.00)	0.00	(452,944,695.00)	0.00	0.00	(452,944,695.00)
Total capital assets being depreciated, net excluding lease assets	834,027,191.00	0.00	834,027,191.00	0.00	0.00	834,027,191.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	944,376,485.00	0.00	944,376,485.00	0.00	0.00	944,376,485.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF: JUNE							
A. BEGINNING CASH			102,519,582.68	95,054,395.05	79,899,908.63	76,421,160.02	56,212,725.44	36,691,331.71	81,758,926.27	97,075,989.65
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		14,693,310.13	14,693,310.13	45,358,410.00	26,447,959.00	26,447,998.00	45,352,410.00	29,165,425.00	24,917,794.00
Property Taxes	8020-8079			3,945.00	26,202.00	220,291.00		40,269,215.00	2,327,541.00	320,646.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		1,011,026.00	774,043.00	83,200.00	4,591,449.00	3,332,663.00	210,507.00	19,304,008.00	1,380,584.00
Other State Revenue	8300-8599		2,353,165.00	2,497,500.00	4,235,752.00	8,673,476.00	4,365,122.00	9,446,599.00	17,002,233.00	4,614,520.00
Other Local Revenue	8600-8799		114,873.00	279,475.00	945,306.00	1,076,323.00	1,766,872.00	1,037,212.00	315,075.00	1,081,053.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			18,172,374.13	18,248,273.13	50,648,870.00	41,009,498.00	35,912,655.00	96,315,943.00	68,114,282.00	32,314,597.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,204,242.66	3,313,510.66	20,183,322.34	20,693,273.37	22,743,435.06	20,695,071.18	20,409,541.31	22,473,955.37
Classified Salaries	2000-2999		3,858,700.12	4,759,317.51	7,991,362.68	8,129,655.18	9,211,147.93	8,105,950.51	7,963,977.06	9,113,518.78
Employee Benefits	3000-3999		2,357,103.07	2,931,365.95	13,507,844.26	12,696,602.33	14,139,820.23	13,618,203.25	13,809,445.20	14,416,059.30
Books and Supplies	4000-4999		13,480,669.83	14,194,523.07	11,056,849.69	16,013,953.37	8,874,419.03	6,673,465.33	6,693,011.73	6,856,191.29
Services	5000-5999		1,798,875.73	6,931,131.49	2,334,642.10	4,364,284.07	2,691,346.71	2,139,637.25	3,847,441.64	3,122,830.80
Capital Outlay	6000-6599		4,023.15	255,379.22	37,576.62	342,096.46	313,235.83		136,205.67	352,867.00
Other Outgo	7000-7499		270,579.50	138,906.22	16,020.92	(21,932.20)	22,211.40	16,020.92	(62,403.99)	39,815.79
Interfund Transfers Out	7600-7629		2,663,367.70	1,878,625.43						
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			26,637,561.76	34,402,759.55	55,127,618.61	62,217,932.58	57,995,616.19	51,248,348.44	52,797,218.62	56,375,238.33
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	37,061,567.46	7,500,000.00	7,500,000.00	7,500,000.00	7,500,000.00	7,061,567.46			
Due From Other Funds	9310									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		37,061,567.46	7,500,000.00	7,500,000.00	7,500,000.00	7,500,000.00	7,061,567.46	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	25,000,000.00	5,400,000.00	5,400,000.00	5,400,000.00	5,400,000.00	3,400,000.00			
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	5,500,000.00	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00			
Deferred Inflows of Resources	9690									
SUBTOTAL		30,500,000.00	6,500,000.00	6,500,000.00	6,500,000.00	6,500,000.00	4,500,000.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		6,561,567.46	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	2,561,567.46	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(7,465,187.63)	(15,154,486.42)	(3,478,748.61)	(20,208,434.58)	(19,521,393.73)	45,067,594.56	15,317,063.38	(24,060,641.33)
F. ENDING CASH (A + E)			95,054,395.05	79,899,908.63	76,421,160.02	56,212,725.44	36,691,331.71	81,758,926.27	97,075,989.65	73,015,348.32
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			73,015,348.32	82,547,617.09	99,945,152.33	68,126,126.96				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		45,457,661.00	24,917,794.00	24,917,794.00	41,176,072.74	0.00		363,545,938.00	363,545,938.00
Property Taxes	8020-8079		65,507.00	37,303,176.00	471,996.00	12,446,414.00			93,454,933.00	93,454,933.00
Miscellaneous Funds	8080-8099					(1,768,186.00)			(1,768,186.00)	(1,768,186.00)
Federal Revenue	8100-8299		10,361,120.00	4,002,562.00	210,550.00	30,600,979.81			75,862,691.81	75,862,691.81
Other State Revenue	8300-8599		11,122,161.00	6,264,729.00	5,264,679.00	62,165,776.52			138,005,712.52	138,005,712.52
Other Local Revenue	8600-8799		1,473,984.00	1,309,668.00	1,327,335.00	4,756,381.47			15,483,557.47	15,483,557.47
Interfund Transfers In	8910-8929					836,000.00			836,000.00	836,000.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			68,480,433.00	73,797,929.00	32,192,354.00	150,213,438.54	0.00	0.00	685,420,646.80	685,420,646.80
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		20,762,229.73	21,026,010.13	23,133,746.48	22,221,714.44	0.00		219,860,052.73	219,860,052.73
Classified Salaries	2000-2999		8,142,550.93	8,288,033.28	9,316,358.83	8,885,532.45			93,766,105.26	93,766,105.26
Employee Benefits	3000-3999		13,968,565.45	13,665,944.70	14,286,627.92	39,086,693.93			168,484,275.59	168,484,275.59
Books and Supplies	4000-4999		11,402,441.21	8,545,286.33	13,917,344.32	10,229,584.33			127,937,739.53	127,937,739.53
Services	5000-5999		3,279,595.62	4,387,848.63	2,631,655.77	5,019,862.23			42,549,152.04	42,549,152.04
Capital Outlay	6000-6599		598,786.88	538,154.57	705,550.50	1,212,076.58			4,495,952.48	4,495,952.48
Other Outgo	7000-7499		(11,560.17)	(50,883.88)	20,095.55	(90,267.92)			286,602.14	286,602.14
Interfund Transfers Out	7600-7629		805,554.58			2,123,518.35			7,471,066.06	7,471,066.06
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			58,948,164.23	56,400,393.76	64,011,379.37	88,688,714.39	0.00	0.00	664,850,945.83	664,850,945.83
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299	37,061,567.46							37,061,567.46	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		37,061,567.46	0.00	0.00	0.00	0.00	0.00	0.00	37,061,567.46	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	25,000,000.00							25,000,000.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650	5,500,000.00							5,500,000.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		30,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	30,500,000.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		6,561,567.46	0.00	0.00	0.00	0.00	0.00	0.00	6,561,567.46	
E. NET INCREASE/DECREASE (B - C + D)			9,532,268.77	17,397,535.24	(31,819,025.37)	61,524,724.15	0.00	0.00	27,131,268.43	20,569,700.97
F. ENDING CASH (A + E)			82,547,617.09	99,945,152.33	68,126,126.96	129,650,851.11				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									129,650,851.11	

Description	Object	Beginning Balances (Ref. Only)	2022-23 Budget, July 1									
			July	August	September	October	November	December	January	February		
ESTIMATES THROUGH THE MONTH OF:	JUNE											
A. BEGINNING CASH			129,650,851.11	129,763,415.41	123,884,865.93	128,524,007.23	114,102,355.46	95,921,198.31	144,262,826.85	144,757,239.65		
B. RECEIPTS												
LCFF/Revenue Limit Sources												
Principal Apportionment	8010-8019		15,508,892.43	15,508,892.43	47,869,789.01	27,916,006.63	27,916,006.63	47,869,789.01	30,784,311.67	26,300,907.05		
Property Taxes	8020-8079			3,944.78	262,201.89	220,290.31		40,269,214.55	2,327,541.24	320,645.35		
Miscellaneous Funds	8080-8099											
Federal Revenue	8100-8299		234,023.10	179,168.48	19,258.28	1,062,786.91	771,414.59	48,726.30	4,468,316.70	319,565.09		
Other State Revenue	8300-8599		1,351,337.05	1,434,223.74	2,432,438.13	4,980,862.08	2,506,731.25	5,424,838.76	9,763,764.66	2,649,951.27		
Other Local Revenue	8600-8799		114,872.92	279,475.08	945,306.24	1,076,322.45	1,766,871.31	1,037,211.55	315,075.27	1,081,052.46		
Interfund Transfers In	8910-8929											
All Other Financing Sources	8930-8979											
TOTAL RECEIPTS			17,209,125.50	17,405,704.51	51,528,993.55	35,256,268.38	32,961,023.78	94,649,780.17	47,659,009.54	30,672,121.22		
C. DISBURSEMENTS												
Certificated Salaries	1000-1999		2,211,354.81	3,324,201.94	20,248,445.28	20,760,041.71	22,816,818.39	20,761,845.31	20,475,394.16	22,546,469.20		
Classified Salaries	2000-2999		3,840,677.63	4,737,088.59	7,954,038.14	8,091,684.72	9,168,126.24	8,068,090.77	7,926,780.42	9,070,953.08		
Employee Benefits	3000-3999		2,363,956.30	2,939,888.84	13,547,118.08	12,733,517.47	14,180,931.50	13,657,797.94	13,849,595.91	14,457,973.73		
Books and Supplies	4000-4999		3,489,641.45	3,674,431.37	2,862,205.03	4,145,413.85	2,297,255.32	1,727,510.69	1,732,570.52	1,774,811.61		
Services	5000-5999		1,671,354.08	6,439,786.09	2,169,140.16	4,054,901.55	2,500,558.11	1,987,959.14	3,574,697.90	2,901,454.45		
Capital Outlay	6000-6599		423.74	26,897.98	3,957.78	36,031.53	32,991.76		14,345.95	37,165.94		
Other Outgo	7000-7499		1,772,477.82	909,929.24	104,947.78	(143,670.68)	145,499.61	104,947.78	(408,788.12)	260,820.25		
Interfund Transfers Out	7600-7629		1,746,675.37	1,232,029.94								
All Other Financing Uses	7630-7699											
TOTAL DISBURSEMENTS			17,096,561.20	23,284,253.99	46,889,852.25	49,677,920.15	51,142,180.93	46,308,151.63	47,164,596.74	51,049,648.26		
D. BALANCE SHEET ITEMS												
<u>Assets and Deferred Outflows</u>												
Cash Not In Treasury	9111-9199											
Accounts Receivable	9200-9299											
Due From Other Funds	9310											

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			112,564.30	(5,878,549.48)	4,639,141.30	(14,421,651.77)	(18,181,157.15)	48,341,628.54	494,412.80	(20,377,527.04)
F. ENDING CASH (A + E)			129,763,415.41	123,884,865.93	128,524,007.23	114,102,355.46	95,921,198.31	144,262,826.85	144,757,239.65	124,379,712.61
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			124,379,712.61	133,228,109.82	153,604,881.61	131,242,041.82				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		47,980,881.55	26,300,907.05	26,300,907.05	43,468,010.10			383,725,300.61	383,725,300.61
Property Taxes	8020-8079		65,507.36	37,303,175.83		12,682,411.69			93,454,933.00	93,454,933.00
Miscellaneous Funds	8080-8099					(1,921,240.00)			(1,921,240.00)	(1,921,240.00)
Federal Revenue	8100-8299		2,398,298.10	926,476.79	48,736.16	7,083,237.50			17,560,008.00	17,560,008.00
Other State Revenue	8300-8599		6,387,053.11	3,597,606.15	3,023,313.59	35,699,547.21			79,251,667.00	79,251,667.00
Other Local Revenue	8600-8799		1,473,983.89	1,309,667.90	1,327,335.09	4,756,381.84			15,483,556.00	15,483,556.00
Interfund Transfers In	8910-8929					836,000.00			836,000.00	836,000.00
All Other Financing Sources	8930-8979					1,700,000.00			1,700,000.00	1,700,000.00
TOTAL RECEIPTS			58,305,724.01	69,437,833.72	30,700,291.89	104,304,348.34	0.00	0.00	590,090,224.61	590,090,224.61
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		20,829,220.56	21,093,852.06	23,208,389.18	22,293,414.40			220,569,447.00	220,569,447.00
Classified Salaries	2000-2999		8,104,520.24	8,249,323.11	9,272,845.74	8,844,031.32			93,328,160.00	93,328,160.00
Employee Benefits	3000-3999		14,009,178.80	13,705,678.18	14,328,166.04	39,200,338.21			168,974,141.00	168,974,141.00
Books and Supplies	4000-4999		2,951,665.76	2,212,055.17	3,602,680.15	2,648,057.08			33,118,298.00	33,118,298.00
Services	5000-5999		3,047,106.27	4,076,795.63	2,445,098.64	4,664,005.98			39,532,858.00	39,532,858.00
Capital Outlay	6000-6599		63,067.61	56,681.47	74,312.55	127,662.69			473,539.00	473,539.00
Other Outgo	7000-7499		(75,726.88)	(333,323.69)	131,639.38	(591,316.49)			1,877,436.00	1,877,436.00
Interfund Transfers Out	7600-7629		528,294.44			1,392,634.25			4,899,634.00	4,899,634.00
All Other Financing Uses	7630-7699								0.00	
TOTAL DISBURSEMENTS			49,457,326.80	49,061,061.93	53,063,131.68	78,578,827.44	0.00	0.00	562,773,513.00	562,773,513.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299								0.00	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599								0.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)			8,848,397.21	20,376,771.79	(22,362,839.79)	25,725,520.90	0.00	0.00	27,316,711.61	27,316,711.61
F. ENDING CASH (A + E)			133,228,109.82	153,604,881.61	131,242,041.82	156,967,562.72				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									156,967,562.72	

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	220,849,357.95	301	520.00	303	220,848,837.95	305	6,341,190.66	6,541,118.00	307	214,307,719.95	309
2000 - Classified Salaries	92,871,222.99	311	19,914.52	313	92,851,308.47	315	7,558,855.76	1,220,087.00	317	91,631,221.47	319
3000 - Employee Benefits	156,654,811.65	321	10,457,502.62	323	146,197,309.03	325	5,271,464.99	2,109,385.00	327	144,087,924.03	329
4000 - Books, Supplies Equip Replace. (6500)	68,384,442.15	331	247,199.41	333	68,137,242.74	335	9,958,155.34	35,941,547.00	337	32,195,695.74	339
5000 - Services. . . & 7300 - Indirect Costs	46,803,852.78	341	420,852.39	343	46,383,000.39	345	5,145,143.81	3,790,415.00	347	42,592,585.39	349
TOTAL					574,417,698.58	365	TOTAL			524,815,146.58	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	176,055,962.63 375
2. Salaries of Instructional Aides Per EC 41011.	2100	20,686,092.02 380
3. STRS.	3101 & 3102	45,365,750.40 382
4. PERS.	3201 & 3202	4,411,439.70 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	4,370,266.55 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	30,294,646.60 385
7. Unemployment Insurance.	3501 & 3502	1,004,767.44 390
8. Workers' Compensation Insurance.	3601 & 3602	2,383,944.27 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	812,618.78 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		285,385,488.39 395
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)	1,206,619.75	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*	2,151,100.00	396
14. TOTAL SALARIES AND BENEFITS	283,234,388.39	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 41372.54	
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)54	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)01	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	524,815,146.58	
5. Deficiency Amount (Part III, Line 3 times Line 4)	5,405,596.01	

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

Override includes one-time funding sources 3210,3212,3213,3214,3215,3216,3217,3219,3220,3305,3307,7425,6266.

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	219,860,052.73	301	520.00	303	219,859,532.73	305	5,251,843.90	6,541,118.00	307	213,318,414.73	309
2000 - Classified Salaries	93,766,105.26	311	19,914.52	313	93,746,190.74	315	7,946,977.77	1,220,087.00	317	92,526,103.74	319
3000 - Employee Benefits	168,484,275.59	321	10,672,419.89	323	157,811,855.70	325	6,324,671.35	2,109,385.00	327	155,702,470.70	329
4000 - Books, Supplies Equip Replace. (6500)	127,937,739.53	331	30,158.44	333	127,907,581.09	335	5,037,899.50	93,865,547.00	337	34,042,034.09	339
5000 - Services. . . & 7300 - Indirect Costs	40,958,318.18	341	140,852.39	343	40,817,465.79	345	4,600,977.17	3,790,415.00	347	37,027,050.79	349
TOTAL					640,142,626.05	365	TOTAL			532,616,074.05	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	173,632,264.81 375
2. Salaries of Instructional Aides Per EC 41011.	2100	20,611,545.34 380
3. STRS.	3101 & 3102	52,000,032.41 382
4. PERS.	3201 & 3202	5,094,580.58 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	4,394,507.73 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	30,074,073.30 385
7. Unemployment Insurance.	3501 & 3502	979,543.37 390
8. Workers' Compensation Insurance.	3601 & 3602	2,354,970.02 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	807,205.46 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		289,948,723.02 395
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)	1,159,199.72	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*	2,151,100.00	396
14. TOTAL SALARIES AND BENEFITS	287,797,623.02	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 41372.54	
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)54	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)01	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	532,616,074.05	
5. Deficiency Amount (Part III, Line 3 times Line 4)	5,166,375.92	

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

One-time expenditures from federal resources 3213,3214,3216,3219,7422 and the projected one-time State discretionary grant was omitted.

2022-23 Budget, July 1
Schedule of Long-Term Liabilities
DEBT - Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	488,163,112.00	(1,266,064.00)	486,897,048.00		37,860,000.00	449,037,048.00	30,684,210.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	952,947.00		952,947.00	1,467,053.00	745,000.00	1,675,000.00	886,975.00
Leases Payable	12,660,179.00		12,660,179.00		569,179.00	12,091,000.00	6,159,026.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	532,447,833.00		532,447,833.00			532,447,833.00	
Total/Net OPEB Liability	314,771,989.00	180,360,000.00	495,131,989.00			495,131,989.00	
Compensated Absences Payable	3,083,999.61		3,083,999.61	1,101,913.00		4,185,912.61	
Governmental activities long-term liabilities	1,352,080,059.61	179,093,936.00	1,531,173,995.61	2,568,966.00	39,174,179.00	1,494,568,782.61	37,730,211.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	611,930,656.52
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	55,406,080.17
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	167,314.54
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,434,829.61
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	843,058.82
4. Other Transfers Out	All	9200	7200-7299	1,439,500.70
5. Interfund Transfers Out	All	9300	7600-7629	10,125,158.29
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	238,004.84
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)				15,247,866.80
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)				541,276,709.55
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				39,361.42
B. Expenditures per ADA (Line I.E divided by Line II.A)				13,751.45

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.)	470,083,235.06	11,184.75
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)	470,083,235.06	11,184.75
B. Required effort (Line A.2 times 90%)	423,074,911.55	10,066.28
C. Current year expenditures (Line I.E and Line II.B)	541,276,709.55	13,751.45
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
	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

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	412,249,019.00	0.00	412,249,019.00	455,232,685.00	0.00	455,232,685.00	10.4%
2) Federal Revenue		8100-8299	429,158.19	55,764,213.91	56,193,372.10	140,056.74	75,722,635.07	75,862,691.81	35.0%
3) Other State Revenue		8300-8599	9,629,900.51	86,398,481.70	96,028,382.21	67,081,876.84	70,923,835.68	138,005,712.52	43.7%
4) Other Local Revenue		8600-8799	16,769,944.51	43,679.00	16,813,623.51	15,463,769.47	19,788.00	15,483,557.47	-7.9%
5) TOTAL, REVENUES			439,078,022.21	142,206,374.61	581,284,396.82	537,918,388.05	146,666,258.75	684,584,646.80	17.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	174,180,990.85	46,668,367.10	220,849,357.95	171,378,980.12	48,481,072.61	219,860,052.73	-0.4%
2) Classified Salaries		2000-2999	62,708,120.18	30,163,102.81	92,871,222.99	62,901,124.40	30,864,980.86	93,766,105.26	1.0%
3) Employee Benefits		3000-3999	104,842,801.07	51,812,010.58	156,654,811.65	110,143,433.03	58,340,842.56	168,484,275.59	7.6%
4) Books and Supplies		4000-4999	27,273,072.26	41,111,369.89	68,384,442.15	82,322,544.50	45,615,195.03	127,937,739.53	87.1%
5) Services and Other Operating Expenditures		5000-5999	28,998,707.78	19,142,275.40	48,140,983.18	27,996,488.42	14,552,663.62	42,549,152.04	-11.6%
6) Capital Outlay		6000-6999	1,345,808.08	6,022,409.11	7,368,217.19	413,538.73	4,082,413.75	4,495,952.48	-39.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,282,559.52	20,000.00	2,302,559.52	1,857,436.00	20,000.00	1,877,436.00	-18.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,397,376.24)	1,060,245.84	(1,337,130.40)	(4,258,238.68)	2,667,404.82	(1,590,833.86)	19.0%
9) TOTAL, EXPENDITURES			399,234,683.50	195,999,780.73	595,234,464.23	452,755,306.52	204,624,573.25	657,379,879.77	10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			39,843,338.71	(53,793,406.12)	(13,950,067.41)	85,163,081.53	(57,958,314.50)	27,204,767.03	-295.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	836,000.00	0.00	836,000.00	836,000.00	0.00	836,000.00	0.0%
b) Transfers Out		7600-7629	5,825,158.29	4,300,000.00	10,125,158.29	4,671,066.06	2,800,000.00	7,471,066.06	-26.2%
2) Other Sources/Uses									
a) Sources		8930-8979	1,700,000.00	0.00	1,700,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(55,580,654.67)	55,580,654.67	0.00	(60,758,314.49)	60,758,314.49	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(58,869,812.96)	51,280,654.67	(7,589,158.29)	(64,593,380.55)	57,958,314.49	(6,635,066.06)	-12.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,026,474.25)	(2,512,751.45)	(21,539,225.70)	20,569,700.98	(.01)	20,569,700.97	-195.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	140,081,205.08	23,261,525.21	163,342,730.29	121,054,730.83	20,748,773.76	141,803,504.59	-13.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			140,081,205.08	23,261,525.21	163,342,730.29	121,054,730.83	20,748,773.76	141,803,504.59	-13.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			140,081,205.08	23,261,525.21	163,342,730.29	121,054,730.83	20,748,773.76	141,803,504.59	-13.2%
2) Ending Balance, June 30 (E + F1e)			121,054,730.83	20,748,773.76	141,803,504.59	141,624,431.81	20,748,773.75	162,373,205.56	14.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	144,000.00	0.00	144,000.00	144,000.00	0.00	144,000.00	0.0%
Stores		9712	2,383,166.00	0.00	2,383,166.00	2,383,166.00	0.00	2,383,166.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	2,413,996.00	0.00	2,413,996.00	2,413,996.00	0.00	2,413,996.00	0.0%
b) Restricted		9740	0.00	20,748,773.76	20,748,773.76	0.00	20,748,773.76	20,748,773.76	0.0%
c) Committed									
Stabilization Arrangements		9750	66,485,095.00	0.00	66,485,095.00	66,485,095.00	0.00	66,485,095.00	0.0%
Other Commitments		9760	6,959,205.00	0.00	6,959,205.00	6,959,205.00	0.00	6,959,205.00	0.0%
Future Program Growth	0000	9760	3,959,205.00		3,959,205.00			0.00	
Textbooks	0000	9760	3,000,000.00		3,000,000.00			0.00	
Textbooks	0000	9760			0.00	3,000,000.00		3,000,000.00	
Future Program Growth	0000	9760			0.00	3,959,205.00		3,959,205.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,297,019.00	0.00	13,297,019.00	13,297,019.00	0.00	13,297,019.00	0.0%
Unassigned/Unappropriated Amount		9790	29,372,249.83	0.00	29,372,249.83	49,941,950.81	(.01)	49,941,950.80	70.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments									
		9150	0.00	0.00	0.00				

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)	
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	209,833,954.00	0.00	209,833,954.00	255,296,391.00	0.00	255,296,391.00	21.7%
Education Protection Account State Aid - Current Year		8012	108,994,393.00	0.00	108,994,393.00	108,249,547.00	0.00	108,249,547.00	-0.7%
State Aid - Prior Years		8019	(2,229,580.00)	0.00	(2,229,580.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	668,648.00	0.00	668,648.00	668,648.00	0.00	668,648.00	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	9,231.00	0.00	9,231.00	9,231.00	0.00	9,231.00	0.0%
County & District Taxes									

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)	
Secured Roll Taxes		8041	91,059,617.00	0.00	91,059,617.00	90,559,866.00	0.00	90,559,866.00	-0.5%
Unsecured Roll Taxes		8042	4,288,403.00	0.00	4,288,403.00	4,288,403.00	0.00	4,288,403.00	0.0%
Prior Years' Taxes		8043	153,489.00	0.00	153,489.00	153,489.00	0.00	153,489.00	0.0%
Supplemental Taxes		8044	1,093,609.00	0.00	1,093,609.00	1,093,609.00	0.00	1,093,609.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,318,313.00)	0.00	(3,318,313.00)	(3,318,313.00)	0.00	(3,318,313.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,714,097.00	0.00	3,714,097.00	0.00	0.00	0.00	-100.0%
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			414,267,548.00	0.00	414,267,548.00	457,000,871.00	0.00	457,000,871.00	10.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,018,529.00)	0.00	(2,018,529.00)	(1,768,186.00)	0.00	(1,768,186.00)	-12.4%
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			412,249,019.00	0.00	412,249,019.00	455,232,685.00	0.00	455,232,685.00	10.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	7,217,785.00	7,217,785.00	0.00	7,498,227.00	7,498,227.00	3.9%
Special Education Discretionary Grants		8182	0.00	2,662,289.36	2,662,289.36	0.00	700,159.00	700,159.00	-73.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	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	3010	8290		9,180,648.50	9,180,648.50		7,956,456.34	7,956,456.34	-13.3%
Title I, Part D, Local Delinquent Programs	3025	8290		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)	
Title II, Part A, Supporting Effective Instruction	4035	8290		1,838,181.13	1,838,181.13		1,085,484.00	1,085,484.00	-40.9%
Title III, Part A, Immigrant Student Program	4201	8290		11,734.64	11,734.64		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		318,366.15	318,366.15		246,636.00	246,636.00	-22.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,208,233.92	1,208,233.92		947,143.00	947,143.00	-21.6%
Career and Technical Education	3500-3599	8290		275,396.00	275,396.00		275,396.00	275,396.00	0.0%
All Other Federal Revenue	All Other	8290	429,158.19	33,051,579.21	33,480,737.40	140,056.74	57,013,133.73	57,153,190.47	70.7%
TOTAL, FEDERAL REVENUE			429,158.19	55,764,213.91	56,193,372.10	140,056.74	75,722,635.07	75,862,691.81	35.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		32,987,452.33	32,987,452.33		36,857,452.00	36,857,452.00	11.7%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,741,026.00	0.00	1,741,026.00	1,744,958.00	0.00	1,744,958.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	7,075,079.73	2,821,350.81	9,896,430.54	6,573,714.00	2,621,419.81	9,195,133.81	-7.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,289,750.43	1,289,750.43		1,068,284.93	1,068,284.93	-17.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		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%

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)	
Career Technical Education Incentive Grant Program	6387	8590		3,014,596.73	3,014,596.73		1,700,000.00	1,700,000.00	-43.6%
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	813,794.78	46,285,331.40	47,099,126.18	58,763,204.84	28,676,678.94	87,439,883.78	85.7%
TOTAL, OTHER STATE REVENUE			9,629,900.51	86,398,481.70	96,028,382.21	67,081,876.84	70,923,835.68	138,005,712.52	43.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	194,592.07	0.00	194,592.07	194,978.07	0.00	194,978.07	0.2%
Leases and Rentals		8650	36,000.00	0.00	36,000.00	36,000.00	0.00	36,000.00	0.0%
Interest		8660	3,125,000.00	0.00	3,125,000.00	925,000.00	0.00	925,000.00	-70.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Fees and Contracts		8689	5,821,946.08	3,891.00	5,825,837.08	6,947,344.95	0.00	6,947,344.95	19.3%
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	6,117,136.26	39,788.00	6,156,924.26	5,883,856.72	19,788.00	5,903,644.72	-4.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,450,270.10	0.00	1,450,270.10	1,451,589.73	0.00	1,451,589.73	0.1%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,769,944.51	43,679.00	16,813,623.51	15,463,769.47	19,788.00	15,483,557.47	-7.9%
TOTAL, REVENUES			439,078,022.21	142,206,374.61	581,284,396.82	537,918,388.05	146,666,258.75	684,584,646.80	17.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	142,539,817.39	35,774,479.60	178,314,296.99	139,838,117.20	35,687,627.61	175,525,744.81	-1.6%
Certificated Pupil Support Salaries		1200	14,802,894.01	6,007,620.62	20,810,514.63	14,919,542.43	6,203,670.20	21,123,212.63	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	14,755,442.40	1,555,954.87	16,311,397.27	14,880,875.19	1,513,586.48	16,394,461.67	0.5%
Other Certificated Salaries		1900	2,082,837.05	3,330,312.01	5,413,149.06	1,740,445.30	5,076,188.32	6,816,633.62	25.9%
TOTAL, CERTIFICATED SALARIES			174,180,990.85	46,668,367.10	220,849,357.95	171,378,980.12	48,481,072.61	219,860,052.73	-0.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,446,565.75	18,557,345.25	21,003,911.00	1,738,939.01	19,222,221.53	20,961,160.54	-0.2%
Classified Support Salaries		2200	22,226,435.79	7,234,355.35	29,460,791.14	22,537,978.17	7,644,871.73	30,182,849.90	2.5%
Classified Supervisors' and Administrators' Salaries		2300	9,756,171.39	1,324,108.42	11,080,279.81	10,265,056.53	1,274,054.87	11,539,111.40	4.1%

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)	
Clerical, Technical and Office Salaries		2400	17,560,118.33	2,235,604.72	19,795,723.05	17,501,535.47	1,647,359.18	19,148,894.65	-3.3%
Other Classified Salaries		2900	10,718,828.92	811,689.07	11,530,517.99	10,857,615.22	1,076,473.55	11,934,088.77	3.5%
TOTAL, CLASSIFIED SALARIES			62,708,120.18	30,163,102.81	92,871,222.99	62,901,124.40	30,864,980.86	93,766,105.26	1.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	29,288,078.40	28,298,956.88	57,587,035.28	32,678,880.05	33,586,360.28	66,265,240.33	15.1%
PERS		3201-3202	12,526,398.11	6,236,056.42	18,762,454.53	14,022,178.97	7,251,098.10	21,273,277.07	13.4%
OASDI/Medicare/Alternative		3301-3302	7,156,211.81	2,950,748.87	10,106,960.68	7,182,770.80	3,042,321.18	10,225,091.98	1.2%
Health and Welfare Benefits		3401-3402	42,523,077.43	10,608,141.83	53,131,219.26	42,921,639.70	10,540,203.04	53,461,842.74	0.6%
Unemployment Insurance		3501-3502	1,192,729.85	383,737.34	1,576,467.19	1,172,069.09	385,155.91	1,557,225.00	-1.2%
Workers' Compensation		3601-3602	2,823,981.93	900,779.62	3,724,761.55	2,801,163.18	932,165.97	3,733,329.15	0.2%
OPEB, Allocated		3701-3702	8,345,548.18	2,110,121.38	10,455,669.56	8,396,943.58	2,273,336.59	10,670,280.17	2.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	986,775.36	323,468.24	1,310,243.60	967,787.66	330,201.49	1,297,989.15	-0.9%
TOTAL, EMPLOYEE BENEFITS			104,842,801.07	51,812,010.58	156,654,811.65	110,143,433.03	58,340,842.56	168,484,275.59	7.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,773,306.11	4,927,392.10	8,700,698.21	3,725,968.46	2,029,376.76	5,755,345.22	-33.9%
Books and Other Reference Materials		4200	244,873.41	21,141.68	266,015.09	5,865.44	26,191.04	32,056.48	-87.9%
Materials and Supplies		4300	18,917,711.54	26,934,003.01	45,851,714.55	74,931,923.30	37,926,447.05	112,858,370.35	146.1%
Noncapitalized Equipment		4400	4,337,181.20	9,228,833.10	13,566,014.30	3,658,787.30	5,633,180.18	9,291,967.48	-31.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			27,273,072.26	41,111,369.89	68,384,442.15	82,322,544.50	45,615,195.03	127,937,739.53	87.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,152,485.21	4,788,434.06	5,940,919.27	699,147.33	3,409,209.05	4,108,356.38	-30.8%
Travel and Conferences		5200	1,527,692.52	796,845.85	2,324,538.37	1,128,871.51	457,343.68	1,586,215.19	-31.8%
Dues and Memberships		5300	66,069.93	6,225.00	72,294.93	69,956.06	4,920.00	74,876.06	3.6%
Insurance		5400 - 5450	2,653,943.26	0.00	2,653,943.26	2,814,759.00	0.00	2,814,759.00	6.1%
Operations and Housekeeping Services		5500	10,933,558.50	13,500.00	10,947,058.50	11,191,125.36	17,500.00	11,208,625.36	2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,051,404.11	4,025,847.89	9,077,252.00	4,374,593.54	4,323,584.96	8,698,178.50	-4.2%
Transfers of Direct Costs		5710	(1,084,278.61)	1,084,278.61	0.00	(344,144.29)	344,144.29	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(401,217.70)	265,194.16	(136,023.54)	(395,951.96)	(13,675.00)	(409,626.96)	201.1%
Professional/Consulting Services and Operating Expenditures		5800	8,181,390.79	7,940,885.69	16,122,276.48	7,562,203.76	5,952,863.90	13,515,067.66	-16.2%
Communications		5900	917,659.77	221,064.14	1,138,723.91	895,928.11	56,772.74	952,700.85	-16.3%

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)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,998,707.78	19,142,275.40	48,140,983.18	27,996,488.42	14,552,663.62	42,549,152.04	-11.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	28,200.00	100,000.00	128,200.00	30,000.00	60,000.00	90,000.00	-29.8%
Buildings and Improvements of Buildings		6200	0.00	5,121,831.58	5,121,831.58	0.00	4,022,413.75	4,022,413.75	-21.5%
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	1,317,608.08	800,577.53	2,118,185.61	383,538.73	0.00	383,538.73	-81.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,345,808.08	6,022,409.11	7,368,217.19	413,538.73	4,082,413.75	4,495,952.48	-39.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	20,000.00	20,000.00	0.00	20,000.00	20,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	1,439,500.70	0.00	1,439,500.70	1,425,946.00	0.00	1,425,946.00	-0.9%
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	13,566.82	0.00	13,566.82	11,943.00	0.00	11,943.00	-12.0%
Other Debt Service - Principal		7439	829,492.00	0.00	829,492.00	419,547.00	0.00	419,547.00	-49.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,282,559.52	20,000.00	2,302,559.52	1,857,436.00	20,000.00	1,877,436.00	-18.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,060,245.84)	1,060,245.84	0.00	(2,667,404.82)	2,667,404.82	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,337,130.40)	0.00	(1,337,130.40)	(1,590,833.86)	0.00	(1,590,833.86)	19.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,397,376.24)	1,060,245.84	(1,337,130.40)	(4,258,238.68)	2,667,404.82	(1,590,833.86)	19.0%
TOTAL, EXPENDITURES			399,234,683.50	195,999,780.73	595,234,464.23	452,755,306.52	204,624,573.25	657,379,879.77	10.4%
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	836,000.00	0.00	836,000.00	836,000.00	0.00	836,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			836,000.00	0.00	836,000.00	836,000.00	0.00	836,000.00	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	3,051,190.79	0.00	3,051,190.79	2,937,211.06	0.00	2,937,211.06	-3.7%
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	2,773,967.50	4,300,000.00	7,073,967.50	1,733,855.00	2,800,000.00	4,533,855.00	-35.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,825,158.29	4,300,000.00	10,125,158.29	4,671,066.06	2,800,000.00	7,471,066.06	-26.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									

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 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	1,700,000.00	0.00	1,700,000.00	0.00	0.00	0.00	-100.0%
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			1,700,000.00	0.00	1,700,000.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(55,515,195.67)	55,515,195.67	0.00	(60,692,855.49)	60,692,855.49	0.00	0.0%
Contributions from Restricted Revenues		8990	(65,459.00)	65,459.00	0.00	(65,459.00)	65,459.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(55,580,654.67)	55,580,654.67	0.00	(60,758,314.49)	60,758,314.49	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(58,869,812.96)	51,280,654.67	(7,589,158.29)	(64,593,380.55)	57,958,314.49	(6,635,066.06)	-12.6%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	412,249,019.00	0.00	412,249,019.00	455,232,685.00	0.00	455,232,685.00	10.4%
2) Federal Revenue		8100-8299	429,158.19	55,764,213.91	56,193,372.10	140,056.74	75,722,635.07	75,862,691.81	35.0%
3) Other State Revenue		8300-8599	9,629,900.51	86,398,481.70	96,028,382.21	67,081,876.84	70,923,835.68	138,005,712.52	43.7%
4) Other Local Revenue		8600-8799	16,769,944.51	43,679.00	16,813,623.51	15,463,769.47	19,788.00	15,483,557.47	-7.9%
5) TOTAL, REVENUES			439,078,022.21	142,206,374.61	581,284,396.82	537,918,388.05	146,666,258.75	684,584,646.80	17.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		222,452,783.46	118,954,035.03	341,406,818.49	277,592,481.33	132,297,532.80	409,890,014.13	20.1%
2) Instruction - Related Services	2000-2999		51,105,716.06	28,941,863.47	80,047,579.53	49,928,805.20	24,640,304.21	74,569,109.41	-6.8%
3) Pupil Services	3000-3999		45,946,150.34	19,666,680.15	65,612,830.49	46,429,246.53	20,786,790.50	67,216,037.03	2.4%
4) Ancillary Services	4000-4999		9,440,964.58	38,229.00	9,479,193.58	9,484,402.02	67,457.00	9,551,859.02	0.8%
5) Community Services	5000-5999		167,314.54	0.00	167,314.54	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		25,594,382.63	3,060,300.69	28,654,683.32	24,634,255.21	6,403,625.15	31,037,880.36	8.3%
8) Plant Services	8000-8999		42,244,812.37	25,318,672.39	67,563,484.76	42,828,680.23	20,408,863.59	63,237,543.82	-6.4%
9) Other Outgo	9000-9999	Except 7600-7699	2,282,559.52	20,000.00	2,302,559.52	1,857,436.00	20,000.00	1,877,436.00	-18.5%
10) TOTAL, EXPENDITURES			399,234,683.50	195,999,780.73	595,234,464.23	452,755,306.52	204,624,573.25	657,379,879.77	10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			39,843,338.71	(53,793,406.12)	(13,950,067.41)	85,163,081.53	(57,958,314.50)	27,204,767.03	-295.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	836,000.00	0.00	836,000.00	836,000.00	0.00	836,000.00	0.0%
b) Transfers Out		7600-7629	5,825,158.29	4,300,000.00	10,125,158.29	4,671,066.06	2,800,000.00	7,471,066.06	-26.2%
2) Other Sources/Uses									
a) Sources		8930-8979	1,700,000.00	0.00	1,700,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(55,580,654.67)	55,580,654.67	0.00	(60,758,314.49)	60,758,314.49	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(58,869,812.96)	51,280,654.67	(7,589,158.29)	(64,593,380.55)	57,958,314.49	(6,635,066.06)	-12.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,026,474.25)	(2,512,751.45)	(21,539,225.70)	20,569,700.98	(.01)	20,569,700.97	-195.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	140,081,205.08	23,261,525.21	163,342,730.29	121,054,730.83	20,748,773.76	141,803,504.59	-13.2%

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)			140,081,205.08	23,261,525.21	163,342,730.29	121,054,730.83	20,748,773.76	141,803,504.59	-13.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			140,081,205.08	23,261,525.21	163,342,730.29	121,054,730.83	20,748,773.76	141,803,504.59	-13.2%
2) Ending Balance, June 30 (E + F1e)			121,054,730.83	20,748,773.76	141,803,504.59	141,624,431.81	20,748,773.75	162,373,205.56	14.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	144,000.00	0.00	144,000.00	144,000.00	0.00	144,000.00	0.0%
Stores		9712	2,383,166.00	0.00	2,383,166.00	2,383,166.00	0.00	2,383,166.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	2,413,996.00	0.00	2,413,996.00	2,413,996.00	0.00	2,413,996.00	0.0%
b) Restricted		9740	0.00	20,748,773.76	20,748,773.76	0.00	20,748,773.76	20,748,773.76	0.0%
c) Committed									
Stabilization Arrangements		9750	66,485,095.00	0.00	66,485,095.00	66,485,095.00	0.00	66,485,095.00	0.0%
Other Commitments (by Resource/Object)		9760	6,959,205.00	0.00	6,959,205.00	6,959,205.00	0.00	6,959,205.00	0.0%
Future Program Growth	0000	9760	3,959,205.00		3,959,205.00			0.00	
Textbooks	0000	9760	3,000,000.00		3,000,000.00			0.00	
Textbooks	0000	9760			0.00	3,000,000.00		3,000,000.00	
Future Program Growth	0000	9760			0.00	3,959,205.00		3,959,205.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,297,019.00	0.00	13,297,019.00	13,297,019.00	0.00	13,297,019.00	0.0%
Unassigned/Unappropriated Amount		9790	29,372,249.83	0.00	29,372,249.83	49,941,950.81	(.01)	49,941,950.80	70.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
3307	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Coordinated Early Intervening Services	40,508.32	40,508.32
6266	Educator Effectiveness, FY 2021-22	8,555,586.41	8,555,586.41
6300	Lottery: Instructional Materials	3,000,000.00	3,000,000.00
6546	Mental Health-Related Services	2,540,830.00	2,540,830.00
6547	Special Education Early Intervention Preschool Grant	728,430.00	728,430.00
7311	Classified School Employee Professional Development Block Grant	30.00	30.00
7425	Expanded Learning Opportunities (ELO) Grant	4,228,014.86	4,228,014.86
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	1,655,374.17	1,655,374.17
Total, Restricted Balance		20,748,773.76	20,748,773.76

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,256,869.12	2,256,869.12	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,256,869.12	2,256,869.12	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,256,869.12	2,256,869.12	0.0%
2) Ending Balance, June 30 (E + F1e)			2,256,869.12	2,256,869.12	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	2,256,869.12	2,256,869.12	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

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

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

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,256,869.12	2,256,869.12	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,256,869.12	2,256,869.12	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,256,869.12	2,256,869.12	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Ending Balance, June 30 (E + F1e)			2,256,869.12	2,256,869.12	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	2,256,869.12	2,256,869.12	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
8210	Student Activity Funds	2,256,869.12	2,256,869.12
Total, Restricted Balance		2,256,869.12	2,256,869.12

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)

16,059,593.41

- 2. Contracted general administrative positions not paid through payroll

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

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

B. Salaries and Benefits - All Other Activities

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

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

448,604,417.62

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)

3.58%

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.

Entry
required

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)	19,435,285.25
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,762,438.65
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)	292,916.35
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)	2,199,246.02
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)	1,245.84
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)	27,751,132.11
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	27,751,132.11

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	340,805,028.61
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	80,251,325.20
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	65,073,199.82
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	9,479,193.58
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	167,314.54
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,778,734.97
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)	584,454.47
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)	1,370,900.38
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)	59,232,207.16
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)	33,554.16
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,341,074.13
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	12,200,004.43
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	9,632,625.78
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) 587,949,617.23

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B19) 4.72%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B19) 4.72%

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) 27,751,132.11

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

1. Carry-forward adjustment from the second prior year (92,075.53)

2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00

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

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.78%) times Part III, Line B19); zero if negative 0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.78%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.85%) times Part III, Line B19); zero if positive 0.00

D. Preliminary carry-forward adjustment (Line C1 or C2) 0.00

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) 0.00

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Approved indirect cost rate: 4.78%

Highest rate used in any program: 5.85%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	8,745,365.99	418,032.51	4.78%
01	3182	415,506.57	14,489.61	3.49%
01	3345	3,116.89	91.71	2.94%
01	3385	96,800.81	4,610.19	4.76%
01	3410	149,306.90	7,301.10	4.89%
01	3550	262,833.00	12,563.00	4.78%
01	4035	2,273,226.13	108,660.00	4.78%
01	4203	312,178.59	6,187.56	1.98%
01	4510	143,138.96	6,842.04	4.78%
01	5634	30,302.00	1,521.00	5.02%
01	5810	1,137,726.59	47,833.55	4.20%
01	6010	931,818.86	41,187.67	4.42%
01	6266	1,650,402.57	78,307.02	4.74%
01	6387	2,496,030.35	118,785.00	4.76%
01	6388	1,487,901.37	87,027.43	5.85%
01	6520	98,105.55	4,689.45	4.78%
01	6537	2,136,325.00	102,117.00	4.78%
11	6391	2,489,535.00	114,155.00	4.59%
12	6105	4,791,240.68	253,483.95	5.29%
13	5310	9,356,115.22	447,222.00	4.78%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		6,018,644.55	6,018,644.55
2. State Lottery Revenue	8560	7,197,138.73		2,877,727.81	10,074,866.54
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)		7,197,138.73	0.00	8,896,372.36	16,093,511.09
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	5,722,148.52		0.00	5,722,148.52
2. Classified Salaries	2000-2999	304,359.43		0.00	304,359.43
3. Employee Benefits	3000-3999	1,114,825.02		0.00	1,114,825.02
4. Books and Supplies	4000-4999	63,289.41		5,715,503.82	5,778,793.23
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	(7,483.65)			(7,483.65)
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			180,868.54	180,868.54
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)		7,197,138.73	0.00	5,896,372.36	13,093,511.09
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	3,000,000.00	3,000,000.00
D. COMMENTS:					
Explanation needed for amounts in shaded cells for Resource 6300.					

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

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	455,232,685.00	4.40%	475,258,994.00	4.91%	498,574,746.00
2. Federal Revenues	8100-8299	140,056.74	-100.00%		0.00%	
3. Other State Revenues	8300-8599	67,081,876.84	-61.43%	25,873,543.00	0.11%	25,902,285.00
4. Other Local Revenues	8600-8799	15,463,769.47	-0.44%	15,395,080.00	0.00%	15,395,080.00
5. Other Financing Sources						
a. Transfers In	8900-8929	836,000.00	0.00%	836,000.00	0.00%	836,000.00
b. Other Sources	8930-8979	0.00	0.00%	1,700,000.00	0.00%	1,700,000.00
c. Contributions	8980-8999	(60,758,314.49)	0.72%	(61,197,363.27)	6.15%	(64,963,778.00)
6. Total (Sum lines A1 thru A5c)		477,996,073.56	-4.21%	457,866,253.73	4.28%	477,444,333.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				171,378,980.12		183,396,221.12
b. Step & Column Adjustment				2,570,685.00		2,750,943.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				9,446,556.00		2,261,495.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	171,378,980.12	7.01%	183,396,221.12	2.73%	188,408,659.12
2. Classified Salaries						
a. Base Salaries				62,901,124.40		66,703,360.40
b. Step & Column Adjustment				943,517.00		1,000,550.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,858,719.00		1,364,395.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	62,901,124.40	6.04%	66,703,360.40	3.55%	69,068,305.40
3. Employee Benefits	3000-3999	110,143,433.03	9.00%	120,054,234.00	2.31%	122,823,610.00
4. Books and Supplies	4000-4999	82,322,544.50	-68.67%	25,789,809.00	6.99%	27,592,095.00
5. Services and Other Operating Expenditures	5000-5999	27,996,488.42	9.11%	30,546,755.00	1.83%	31,106,003.00
6. Capital Outlay	6000-6999	413,538.73	-72.65%	113,120.80	0.00%	113,121.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,857,436.00	0.29%	1,862,797.00	0.00%	1,862,797.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,258,238.68)	-50.84%	(2,093,500.00)	0.00%	(2,093,500.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,671,066.06	-10.59%	4,176,546.00	2.62%	4,285,972.00
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)		457,426,372.58	-5.88%	430,549,343.32	2.93%	443,167,062.52

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		20,569,700.98		27,316,910.41		34,277,270.48
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		121,054,730.83		141,624,431.81		168,941,342.22
2. Ending Fund Balance (Sum lines C and D1)		141,624,431.81		168,941,342.22		203,218,612.70
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	4,941,162.00		4,941,162.00		4,941,162.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	66,485,095.00		56,277,331.00		57,921,674.00
2. Other Commitments	9760	6,959,205.00		6,959,205.00		6,959,205.00
d. Assigned		0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,297,019.00		11,255,466.00		11,584,335.00
2. Unassigned/Unappropriated	9790	49,941,950.81		89,508,178.22		121,812,236.70
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		141,624,431.81		168,941,342.22		203,218,612.70
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	66,485,095.00		56,277,331.00		57,921,674.00
b. Reserve for Economic Uncertainties	9789	13,297,019.00		11,255,466.00		11,584,335.00
c. Unassigned/Unappropriated	9790	49,941,950.81		89,508,178.22		121,812,236.70
(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)		129,724,064.81		157,040,975.22		191,318,245.70

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)
Projections included in the "adjustments" cell for certificated and classified salaries are the net result of: (1) positions needed due to special ed and general ed enrollment growth; (2) positions added with one-time covid dollars were deemed necessary and will be funded with unrestricted funds when covid dollars are exhausted or expired.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	75,722,635.07	-76.81%	17,560,008.00	0.00%	17,560,008.00
3. Other State Revenues	8300-8599	70,923,835.68	-24.74%	53,378,124.00	0.11%	53,437,419.00
4. Other Local Revenues	8600-8799	19,788.00	347.12%	88,476.00	0.00%	88,476.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	60,758,314.49	0.72%	61,197,363.00	6.15%	64,963,778.00
6. Total (Sum lines A1 thru A5c)		207,424,573.24	-36.25%	132,223,971.00	2.89%	136,049,681.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				48,481,072.61		37,173,226.61
b. Step & Column Adjustment				727,216.00		557,598.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(12,035,062.00)		458,392.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	48,481,072.61	-23.32%	37,173,226.61	2.73%	38,189,216.61
2. Classified Salaries						
a. Base Salaries				30,864,980.86		26,624,800.86
b. Step & Column Adjustment				462,975.00		399,372.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,703,155.00)		544,601.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,864,980.86	-13.74%	26,624,800.86	3.55%	27,568,773.86
3. Employee Benefits	3000-3999	58,340,842.56	-16.15%	48,919,906.53	2.31%	50,048,377.00
4. Books and Supplies	4000-4999	45,615,195.03	-83.93%	7,328,488.00	6.99%	7,840,630.00
5. Services and Other Operating Expenditures	5000-5999	14,552,663.62	-38.25%	8,986,103.00	1.83%	9,150,617.53
6. Capital Outlay	6000-6999	4,082,413.75	-91.17%	360,418.00	0.00%	360,418.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	20,000.00	-26.81%	14,639.00	0.00%	14,639.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,667,404.82	-81.16%	502,667.00	0.00%	502,667.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,800,000.00	-17.37%	2,313,722.00	2.62%	2,374,342.00
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)		207,424,573.25	-36.25%	132,223,971.00	2.89%	136,049,681.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(.01)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		20,748,773.76		20,748,773.75		20,748,773.75
2. Ending Fund Balance (Sum lines C and D1)		20,748,773.75		20,748,773.75		20,748,773.75
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	20,748,773.76		20,748,773.75		20,748,773.75
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	(.01)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		20,748,773.75		20,748,773.75		20,748,773.75
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)
Projections in the "adjustments" field for certificated and classified salaries are the net result of: (1) growth positions needed for special education and general education enrollment growth; (2) some of the positions funded out of one-time covid relief funds were determined to be needed ongoing and will be funded with unrestricted dollars when the covid funds are fully expended or expired.						

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	455,232,685.00	4.40%	475,258,994.00	4.91%	498,574,746.00
2. Federal Revenues	8100-8299	75,862,691.81	-76.85%	17,560,008.00	0.00%	17,560,008.00
3. Other State Revenues	8300-8599	138,005,712.52	-42.57%	79,251,667.00	0.11%	79,339,704.00
4. Other Local Revenues	8600-8799	15,483,557.47	0.00%	15,483,556.00	0.00%	15,483,556.00
5. Other Financing Sources						
a. Transfers In	8900-8929	836,000.00	0.00%	836,000.00	0.00%	836,000.00
b. Other Sources	8930-8979	0.00	0.00%	1,700,000.00	0.00%	1,700,000.00
c. Contributions	8980-8999	0.00	0.00%	(.27)	-100.00%	0.00
6. Total (Sum lines A1 thru A5c)		685,420,646.80	-13.91%	590,090,224.73	3.97%	613,494,014.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				219,860,052.73		220,569,447.73
b. Step & Column Adjustment				3,297,901.00		3,308,541.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,588,506.00)		2,719,887.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	219,860,052.73	0.32%	220,569,447.73	2.73%	226,597,875.73
2. Classified Salaries						
a. Base Salaries				93,766,105.26		93,328,161.26
b. Step & Column Adjustment				1,406,492.00		1,399,922.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,844,436.00)		1,908,996.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	93,766,105.26	-0.47%	93,328,161.26	3.55%	96,637,079.26
3. Employee Benefits	3000-3999	168,484,275.59	0.29%	168,974,140.53	2.31%	172,871,987.00
4. Books and Supplies	4000-4999	127,937,739.53	-74.11%	33,118,297.00	6.99%	35,432,725.00
5. Services and Other Operating Expenditures	5000-5999	42,549,152.04	-7.09%	39,532,858.00	1.83%	40,256,620.53
6. Capital Outlay	6000-6999	4,495,952.48	-89.47%	473,538.80	0.00%	473,539.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,877,436.00	0.00%	1,877,436.00	0.00%	1,877,436.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,590,833.86)	0.00%	(1,590,833.00)	0.00%	(1,590,833.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,471,066.06	-13.13%	6,490,268.00	2.62%	6,660,314.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		664,850,945.83	-15.35%	562,773,314.32	2.92%	579,216,743.52
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)		20,569,700.97		27,316,910.41		34,277,270.48
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		141,803,504.59		162,373,205.56		189,690,115.97
2. Ending Fund Balance (Sum lines C and D1)		162,373,205.56		189,690,115.97		223,967,386.45
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	4,941,162.00		4,941,162.00		4,941,162.00
b. Restricted	9740	20,748,773.76		20,748,773.75		20,748,773.75
c. Committed						
1. Stabilization Arrangements	9750	66,485,095.00		56,277,331.00		57,921,674.00
2. Other Commitments	9760	6,959,205.00		6,959,205.00		6,959,205.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,297,019.00		11,255,466.00		11,584,335.00
2. Unassigned/Unappropriated	9790	49,941,950.80		89,508,178.22		121,812,236.70
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		162,373,205.56		189,690,115.97		223,967,386.45
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	66,485,095.00		56,277,331.00		57,921,674.00
b. Reserve for Economic Uncertainties	9789	13,297,019.00		11,255,466.00		11,584,335.00
c. Unassigned/Unappropriated	9790	49,941,950.81		89,508,178.22		121,812,236.70
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	(.01)		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)		129,724,064.80		157,040,975.22		191,318,245.70
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		19.51%		27.90%		33.03%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</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				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		40,718.22		40,733.67		41,040.45
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		664,850,945.83		562,773,314.32		579,216,743.52
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		664,850,945.83		562,773,314.32		579,216,743.52
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		13,297,018.92		11,255,466.29		11,584,334.87
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		13,297,018.92		11,255,466.29		11,584,334.87
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	455,232,685.00	4.40%	475,258,994.00	4.91%	498,574,746.00
2. Federal Revenues	8100-8299	140,056.74	-100.00%		0.00%	
3. Other State Revenues	8300-8599	67,081,876.84	-61.43%	25,873,543.00	0.11%	25,902,285.00
4. Other Local Revenues	8600-8799	15,463,769.47	-0.44%	15,395,080.00	0.00%	15,395,080.00
5. Other Financing Sources						
a. Transfers In	8900-8929	836,000.00	0.00%	836,000.00	0.00%	836,000.00
b. Other Sources	8930-8979	0.00	0.00%	1,700,000.00	0.00%	1,700,000.00
c. Contributions	8980-8999	(60,758,314.49)	0.72%	(61,197,363.27)	6.15%	(64,963,778.00)
6. Total (Sum lines A1 thru A5c)		477,996,073.56	-4.21%	457,866,253.73	4.28%	477,444,333.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				171,378,980.12		183,396,221.12
b. Step & Column Adjustment				2,570,685.00		2,750,943.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				9,446,556.00		2,261,495.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	171,378,980.12	7.01%	183,396,221.12	2.73%	188,408,659.12
2. Classified Salaries						
a. Base Salaries				62,901,124.40		66,703,360.40
b. Step & Column Adjustment				943,517.00		1,000,550.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,858,719.00		1,364,395.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	62,901,124.40	6.04%	66,703,360.40	3.55%	69,068,305.40
3. Employee Benefits	3000-3999	110,143,433.03	9.00%	120,054,234.00	2.31%	122,823,610.00
4. Books and Supplies	4000-4999	82,322,544.50	-68.67%	25,789,809.00	6.99%	27,592,095.00
5. Services and Other Operating Expenditures	5000-5999	27,996,488.42	9.11%	30,546,755.00	1.83%	31,106,003.00
6. Capital Outlay	6000-6999	413,538.73	-72.65%	113,120.80	0.00%	113,121.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,857,436.00	0.29%	1,862,797.00	0.00%	1,862,797.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,258,238.68)	-50.84%	(2,093,500.00)	0.00%	(2,093,500.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,671,066.06	-10.59%	4,176,546.00	2.62%	4,285,972.00
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)		457,426,372.58	-5.88%	430,549,343.32	2.93%	443,167,062.52

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		20,569,700.98		27,316,910.41		34,277,270.48
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		121,054,730.83		141,624,431.81		168,941,342.22
2. Ending Fund Balance (Sum lines C and D1)		141,624,431.81		168,941,342.22		203,218,612.70
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	4,941,162.00		4,941,162.00		4,941,162.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	66,485,095.00		56,277,331.00		57,921,674.00
2. Other Commitments	9760	6,959,205.00		6,959,205.00		6,959,205.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,297,019.00		11,255,466.00		11,584,335.00
2. Unassigned/Unappropriated	9790	49,941,950.81		89,508,178.22		121,812,236.70
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		141,624,431.81		168,941,342.22		203,218,612.70
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	66,485,095.00		56,277,331.00		57,921,674.00
b. Reserve for Economic Uncertainties	9789	13,297,019.00		11,255,466.00		11,584,335.00
c. Unassigned/Unappropriated	9790	49,941,950.81		89,508,178.22		121,812,236.70
(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)		129,724,064.81		157,040,975.22		191,318,245.70
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)
Projections included in the "adjustments" cell for certificated and classified salaries are the net result of: (1) positions needed due to special ed and general ed enrollment growth; (2) positions added with one-time covid dollars were deemed necessary and will be funded with unrestricted funds when covid dollars are exhausted or expired.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	75,722,635.07	-76.81%	17,560,008.00	0.00%	17,560,008.00
3. Other State Revenues	8300-8599	70,923,835.68	-24.74%	53,378,124.00	0.11%	53,437,419.00
4. Other Local Revenues	8600-8799	19,788.00	347.12%	88,476.00	0.00%	88,476.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	60,758,314.49	0.72%	61,197,363.00	6.15%	64,963,778.00
6. Total (Sum lines A1 thru A5c)		207,424,573.24	-36.25%	132,223,971.00	2.89%	136,049,681.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				48,481,072.61		37,173,226.61
b. Step & Column Adjustment				727,216.00		557,598.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(12,035,062.00)		458,392.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	48,481,072.61	-23.32%	37,173,226.61	2.73%	38,189,216.61
2. Classified Salaries						
a. Base Salaries				30,864,980.86		26,624,800.86
b. Step & Column Adjustment				462,975.00		399,372.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,703,155.00)		544,601.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,864,980.86	-13.74%	26,624,800.86	3.55%	27,568,773.86
3. Employee Benefits	3000-3999	58,340,842.56	-16.15%	48,919,906.53	2.31%	50,048,377.00
4. Books and Supplies	4000-4999	45,615,195.03	-83.93%	7,328,488.00	6.99%	7,840,630.00
5. Services and Other Operating Expenditures	5000-5999	14,552,663.62	-38.25%	8,986,103.00	1.83%	9,150,617.53
6. Capital Outlay	6000-6999	4,082,413.75	-91.17%	360,418.00	0.00%	360,418.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	20,000.00	-26.81%	14,639.00	0.00%	14,639.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,667,404.82	-81.16%	502,667.00	0.00%	502,667.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,800,000.00	-17.37%	2,313,722.00	2.62%	2,374,342.00
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)		207,424,573.25	-36.25%	132,223,971.00	2.89%	136,049,681.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(.01)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		20,748,773.76		20,748,773.75		20,748,773.75
2. Ending Fund Balance (Sum lines C and D1)		20,748,773.75		20,748,773.75		20,748,773.75
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	20,748,773.76		20,748,773.75		20,748,773.75
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	(.01)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		20,748,773.75		20,748,773.75		20,748,773.75
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)
Projections in the "adjustments" field for certificated and classified salaries are the net result of: (1) growth positions needed for special education and general education enrollment growth; (2) some of the positions funded out of one-time covid relief funds were determined to be needed ongoing and will be funded with unrestricted dollars when the covid funds are fully expended or expired.						

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	455,232,685.00	4.40%	475,258,994.00	4.91%	498,574,746.00
2. Federal Revenues	8100-8299	75,862,691.81	-76.85%	17,560,008.00	0.00%	17,560,008.00
3. Other State Revenues	8300-8599	138,005,712.52	-42.57%	79,251,667.00	0.11%	79,339,704.00
4. Other Local Revenues	8600-8799	15,483,557.47	0.00%	15,483,556.00	0.00%	15,483,556.00
5. Other Financing Sources						
a. Transfers In	8900-8929	836,000.00	0.00%	836,000.00	0.00%	836,000.00
b. Other Sources	8930-8979	0.00	0.00%	1,700,000.00	0.00%	1,700,000.00
c. Contributions	8980-8999	0.00	0.00%	(.27)	-100.00%	0.00
6. Total (Sum lines A1 thru A5c)		685,420,646.80	-13.91%	590,090,224.73	3.97%	613,494,014.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				219,860,052.73		220,569,447.73
b. Step & Column Adjustment				3,297,901.00		3,308,541.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,588,506.00)		2,719,887.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	219,860,052.73	0.32%	220,569,447.73	2.73%	226,597,875.73
2. Classified Salaries						
a. Base Salaries				93,766,105.26		93,328,161.26
b. Step & Column Adjustment				1,406,492.00		1,399,922.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,844,436.00)		1,908,996.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	93,766,105.26	-0.47%	93,328,161.26	3.55%	96,637,079.26
3. Employee Benefits	3000-3999	168,484,275.59	0.29%	168,974,140.53	2.31%	172,871,987.00
4. Books and Supplies	4000-4999	127,937,739.53	-74.11%	33,118,297.00	6.99%	35,432,725.00
5. Services and Other Operating Expenditures	5000-5999	42,549,152.04	-7.09%	39,532,858.00	1.83%	40,256,620.53
6. Capital Outlay	6000-6999	4,495,952.48	-89.47%	473,538.80	0.00%	473,539.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,877,436.00	0.00%	1,877,436.00	0.00%	1,877,436.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,590,833.86)	0.00%	(1,590,833.00)	0.00%	(1,590,833.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,471,066.06	-13.13%	6,490,268.00	2.62%	6,660,314.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		664,850,945.83	-15.35%	562,773,314.32	2.92%	579,216,743.52
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)		20,569,700.97		27,316,910.41		34,277,270.48
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		141,803,504.59		162,373,205.56		189,690,115.97
2. Ending Fund Balance (Sum lines C and D1)		162,373,205.56		189,690,115.97		223,967,386.45
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	4,941,162.00		4,941,162.00		4,941,162.00
b. Restricted	9740	20,748,773.76		20,748,773.75		20,748,773.75
c. Committed						
1. Stabilization Arrangements	9750	66,485,095.00		56,277,331.00		57,921,674.00
2. Other Commitments	9760	6,959,205.00		6,959,205.00		6,959,205.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,297,019.00		11,255,466.00		11,584,335.00
2. Unassigned/Unappropriated	9790	49,941,950.80		89,508,178.22		121,812,236.70
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		162,373,205.56		189,690,115.97		223,967,386.45
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	66,485,095.00		56,277,331.00		57,921,674.00
b. Reserve for Economic Uncertainties	9789	13,297,019.00		11,255,466.00		11,584,335.00
c. Unassigned/Unappropriated	9790	49,941,950.81		89,508,178.22		121,812,236.70
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	(.01)		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)		129,724,064.80		157,040,975.22		191,318,245.70
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		19.51%		27.90%		33.03%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p>						
<p>2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>						
		0.00				
<p>2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>						
		40,718.22		40,733.67		41,040.45
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>						
		664,850,945.83		562,773,314.32		579,216,743.52
<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>						
		664,850,945.83		562,773,314.32		579,216,743.52
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		2.00%		2.00%		2.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>						
		13,297,018.92		11,255,466.29		11,584,334.87
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>						
		13,297,018.92		11,255,466.29		11,584,334.87
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>						
		YES		YES		YES

Description	2021-22 Actual	2022-23 Budget	% Diff.
SELPA Name: (FB)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Mental Health Apportionment			0.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. Federal IDEA - Section 619 Preschool			0.00%
L. Other Federal Discretionary Grants			0.00%
M. Other Adjustments			0.00%
N. Total SELPA Revenues (Sum lines H through M)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Clovis Unified (FB00)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

Current LEA:	10-62117-0000000 Clovis Unified	
Selected SELPA:	FB	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
FB	Clovis Unified	

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	(409,626.96)	0.00	(1,590,833.86)				
Other Sources/Uses Detail					836,000.00	7,471,066.06		
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	5,050.00	0.00	134,480.00	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	5,050.00	0.00	126,108.00	0.00				
Other Sources/Uses Detail					846,880.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	370,576.96	0.00	833,312.86	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	26,450.00	0.00	496,933.00	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					2,800,000.00	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		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					416,775.00	500,000.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	336,000.00		
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					3,407,411.06	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		

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	2,500.00	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	409,626.96	(409,626.96)	1,590,833.86	(1,590,833.86)	8,307,066.06	8,307,066.06		

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	(136,023.54)	0.00	(1,337,130.40)				
Other Sources/Uses Detail					836,000.00	10,125,158.29		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	5,050.00	0.00	108,360.00	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	4,692.90	0.00	114,155.00	0.00				
Other Sources/Uses Detail					846,880.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	376,652.80	0.00	667,393.40	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(253,550.00)	447,222.00	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					2,800,000.00	1,000,000.00		
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					4,829,221.00	1,500,000.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	676.84	0.00						
Other Sources/Uses Detail					0.00	336,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,051,190.79	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	2,133.50		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
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	2,500.00	0.00						
Other Sources/Uses Detail					600,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	389,572.54	(389,573.54)	1,337,130.40	(1,337,130.40)	12,963,291.79	12,963,291.79	0.00	0.00