

ELK GROVE UNIFIED SCHOOL DISTRICT

Finance & School Support

June 14, 2022

2022/23 FISCAL YEAR

STATE REPORT OF ADOPTED BUDGET FINANCIALS



MEETING OF THE BOARD OF EDUCATION

June 14, 2022

ELK GROVE UNIFIED SCHOOL DISTRICT

Finance & School Support

June 14, 2022

**2022/23 FISCAL YEAR
ADOPTED BUDGET
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Total District Expenditures for All Funds		<u>\$ 1,147,556,906</u>	

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

- X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.
- X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 9510 Elk Grove-Florin Rd.

Place: 9510 Elk Grove-Florin Rd.

Date: June 10, 2022

Date: June 14, 2022

Time: 6:00 P.M.

Adoption Date: June 28, 2022

Signed: _____


Clerk/Secretary of the Governing Board
(Original Signature Required)

Contact person for additional information on the budget reports:

Name: Shannon Hayes

Telephone: 916-686-7744

Title: Chief Financial Officer

E-mail: shayes@egusd.net

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	X	
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.			

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) com If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benef • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-g		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Sec		X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined: \$ _____

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

Estimated accrued but unfunded liabilities: \$ _____

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

Schools Insurance Authority (SIA) is assisting the district in controlling costs through a return to work program to return our employees to work and injury free.

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

Signed: _____

Clerk/Secretary of the Governing Board
(Original Signature Required)

Date of Meeting: June 28, 2022

For additional information on this certification, please contact:

Name: Shannon Hayes

Title: Chief Financial Officer

Telephone: 916-686-7744

E-mail: shayes@egusd.net

DescriptionResource CodesObject Codes			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources8010-8099			611,391,073.00	2,616,842.00	614,007,915.00	635,086,363.00	2,744,623.00	637,830,986.00	3.9%
2) Federal Revenue8100-8299			0.00	221,036,021.00	221,036,021.00	0.00	103,366,904.00	103,366,904.00	-53.2%
3) Other State Revenue8300-8599			12,278,676.00	139,089,198.00	151,367,874.00	12,994,507.00	102,735,255.00	115,729,762.00	-23.5%
4) Other Local Revenue8600-8799			2,523,793.00	5,563,664.00	8,087,457.00	2,803,396.00	2,280,501.00	5,083,897.00	-37.1%
5) TOTAL, REVENUES			626,193,542.00	368,305,725.00	994,499,267.00	650,884,266.00	211,127,283.00	862,011,549.00	-13.3%
B. EXPENDITURES									
1) Certificated Salaries1000-1999			267,555,342.00	96,974,178.00	364,529,520.00	270,419,824.00	88,739,976.00	359,159,800.00	-1.5%
2) Classified Salaries2000-2999			71,791,175.00	52,537,342.00	124,328,517.00	70,475,562.00	63,489,412.00	133,964,974.00	7.8%
3) Employee Benefits3000-3999			135,436,156.00	96,333,729.00	231,769,885.00	157,643,806.00	103,222,321.00	260,866,127.00	12.6%
4) Books and Supplies4000-4999			31,106,766.00	153,489,466.00	184,596,232.00	23,932,803.00	29,150,528.00	53,083,331.00	-71.2%
5) Services and Other Operating Expenditures5000-5999			31,462,063.00	35,693,790.00	67,155,853.00	33,579,649.00	36,487,712.00	70,067,361.00	4.3%
6) Capital Outlay6000-6999			10,645,521.00	33,685,867.00	44,331,388.00	451,953.00	5,000.00	456,953.00	-99.0%
7) Other Outgo (excluding Transfers of Indirect Costs)7100-72997400-7499			1,618,889.00	3,001,113.00	4,620,002.00	1,987,091.00	3,001,113.00	4,988,204.00	8.0%
8) Other Outgo - Transfers of Indirect Costs7300-7399			(21,508,135.00)	19,703,036.00	(1,805,099.00)	(12,427,444.00)	10,992,935.00	(1,434,509.00)	-20.5%
9) TOTAL, EXPENDITURES			528,107,777.00	491,418,521.00	1,019,526,298.00	546,063,244.00	335,088,997.00	881,152,241.00	-13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			98,085,765.00	(123,112,796.00)	(25,027,031.00)	104,821,022.00	(123,961,714.00)	(19,140,692.00)	-23.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In8900-8929			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out7600-7629			722,606.00	0.00	722,606.00	1,941,185.00	0.00	1,941,185.00	168.6%
2) Other Sources/Uses									
a) Sources8930-8979			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses7630-7699			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions8980-8999			(110,028,653.00)	110,028,653.00	0.00	(113,684,203.00)	113,684,203.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(110,751,259.00)	110,028,653.00	(722,606.00)	(115,625,388.00)	113,684,203.00	(1,941,185.00)	168.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,665,494.00)	(13,084,143.00)	(25,749,637.00)	(10,804,366.00)	(10,277,511.00)	(21,081,877.00)	-18.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited9791			121,893,371.07	51,784,760.41	173,678,131.48	109,227,877.07	38,700,617.41	147,928,494.48	-14.8%

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)			121,893,371.07	51,784,760.41	173,678,131.48	109,227,877.07	38,700,617.41	147,928,494.48	-14.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,893,371.07	51,784,760.41	173,678,131.48	109,227,877.07	38,700,617.41	147,928,494.48	-14.8%
2) Ending Balance, June 30 (E + F1e)			109,227,877.07	38,700,617.41	147,928,494.48	98,423,511.07	28,423,106.41	126,846,617.48	-14.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	140,000.00	865.00	140,865.00	140,000.00	0.00	140,000.00	-0.6%
Stores		9712	507,207.55	0.00	507,207.55	507,208.00	0.00	507,208.00	0.0%
Prepaid Items		9713	942,635.71	1,348,241.21	2,290,876.92	942,636.74	0.00	942,636.74	-58.9%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	37,351,511.20	37,351,511.20	0.00	28,423,106.41	28,423,106.41	-23.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	13,916,697.00	0.00	13,916,697.00	13,916,697.00	0.00	13,916,697.00	0.0%
Reserve for Loss of UPP	0000	9760	7,916,697.00		7,916,697.00			0.00	
Professional Learning (28 hours/Employee) 2 Years	0000	9760	6,000,000.00		6,000,000.00			0.00	
Reserve for Loss of UPP	0000	9760			0.00	7,916,697.00		7,916,697.00	
Professional Learning (28 hours/Employee) 2 Years	0000	9760			0.00	6,000,000.00		6,000,000.00	
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	20,400,000.00	0.00	20,400,000.00	18,000,000.00	0.00	18,000,000.00	-11.8%
Unassigned/Unappropriated Amount		9790	73,321,336.81	0.00	73,321,336.81	64,916,969.33	0.00	64,916,969.33	-11.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	187,206,269.85	(36,137,048.22)	151,069,221.63				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	271,702.99	55,917.48	327,620.47				
c) in Revolving Cash Account		9130	140,000.00	865.00	140,865.00				
d) with Fiscal Agent/Trustee		9135	1,197,654.33	0.00	1,197,654.33				
e) Collections Awaiting Deposit		9140	16,606.34	26,342.84	42,949.18				

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)	
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	28,268,671.01	13,696,344.12	41,965,015.13				
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	507,207.55	0.00	507,207.55				
7) Prepaid Expenditures		9330	942,635.71	1,348,241.21	2,290,876.92				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			218,550,747.78	(21,009,337.57)	197,541,410.21				
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	13,181,848.60	713,766.19	13,895,614.79				
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			13,181,848.60	713,766.19	13,895,614.79				
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)			205,368,899.18	(21,723,103.76)	183,645,795.42				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	278,205,040.00	0.00	278,205,040.00	336,221,792.00	0.00	336,221,792.00	20.9%
Education Protection Account State Aid - Current Year		8012	193,964,343.00	0.00	193,964,343.00	160,096,269.00	0.00	160,096,269.00	-17.5%
State Aid - Prior Years		8019	222,475.00	0.00	222,475.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	797,083.00	0.00	797,083.00	797,083.00	0.00	797,083.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
County & District Taxes									
Secured Roll Taxes		8041	96,179,681.00	0.00	96,179,681.00	96,179,681.00	0.00	96,179,681.00	0.0%
Unsecured Roll Taxes		8042	2,677,380.00	0.00	2,677,380.00	2,677,380.00	0.00	2,677,380.00	0.0%
Prior Years' Taxes		8043	714,802.00	0.00	714,802.00	714,802.00	0.00	714,802.00	0.0%
Supplemental Taxes		8044	4,834,675.00	0.00	4,834,675.00	4,834,675.00	0.00	4,834,675.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	36,155,933.00	0.00	36,155,933.00	36,155,933.00	0.00	36,155,933.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	223,549.00	0.00	223,549.00	223,549.00	0.00	223,549.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	38,302.00	0.00	38,302.00	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(19,151.00)	0.00	(19,151.00)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			613,994,112.00	0.00	613,994,112.00	637,901,164.00	0.00	637,901,164.00	3.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(388,765.00)		(388,765.00)	(388,765.00)		(388,765.00)	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	(2,214,274.00)	0.00	(2,214,274.00)	(2,426,036.00)	0.00	(2,426,036.00)	9.6%
Property Taxes Transfers		8097	0.00	2,616,842.00	2,616,842.00	0.00	2,744,623.00	2,744,623.00	4.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			611,391,073.00	2,616,842.00	614,007,915.00	635,086,363.00	2,744,623.00	637,830,986.00	3.9%
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	10,501,293.00	10,501,293.00	0.00	10,724,573.00	10,724,573.00	2.1%
Special Education Discretionary Grants		8182	0.00	975,316.00	975,316.00	0.00	982,855.00	982,855.00	0.8%
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		27,787,506.00	27,787,506.00		17,325,157.00	17,325,157.00	-37.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		3,765,279.00	3,765,279.00		1,809,214.00	1,809,214.00	-52.0%
Title III, Part A, Immigrant Student Program	4201	8290		390,111.00	390,111.00		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		1,372,773.00	1,372,773.00		1,297,764.00	1,297,764.00	-5.5%
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		6,307,951.00	6,307,951.00		4,734,789.00	4,734,789.00	-24.9%
Career and Technical Education	3500-3599	8290		622,336.00	622,336.00		563,270.00	563,270.00	-9.5%
All Other Federal Revenue	All Other	8290	0.00	169,313,456.00	169,313,456.00	0.00	65,929,282.00	65,929,282.00	-61.1%
TOTAL, FEDERAL REVENUE			0.00	221,036,021.00	221,036,021.00	0.00	103,366,904.00	103,366,904.00	-53.2%
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		44,697,652.00	44,697,652.00		51,119,093.00	51,119,093.00	14.4%
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	2,585,511.00	0.00	2,585,511.00	2,575,067.00	0.00	2,575,067.00	-0.4%
Lottery - Unrestricted and Instructional Materials		8560	9,582,000.00	3,130,120.00	12,712,120.00	10,412,440.00	4,152,200.00	14,564,640.00	14.6%
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		4,205,729.00	4,205,729.00		4,164,774.00	4,164,774.00	-1.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		698,785.00	698,785.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes							% 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		3,012,226.00	3,012,226.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		195,273.00	195,273.00		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	111,165.00	83,149,413.00	83,260,578.00	7,000.00	43,299,188.00	43,306,188.00	-48.0%
TOTAL, OTHER STATE REVENUE			12,278,676.00	139,089,198.00	151,367,874.00	12,994,507.00	102,735,255.00	115,729,762.00	-23.5%
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	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	155,000.00	0.00	155,000.00	155,000.00	0.00	155,000.00	0.0%
Interest		8660	760,754.00	0.00	760,754.00	1,221,508.00	0.00	1,221,508.00	60.6%
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	295,000.00	0.00	295,000.00	295,000.00	0.00	295,000.00	0.0%
Interagency Services		8677	100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%
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	62,000.00	0.00	62,000.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	19,151.00	0.00	19,151.00	0.00	0.00	0.00	-100.0%
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	1,126,888.00	5,563,664.00	6,690,552.00	1,126,888.00	2,280,501.00	3,407,389.00	-49.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,523,793.00	5,563,664.00	8,087,457.00	2,803,396.00	2,280,501.00	5,083,897.00	-37.1%
TOTAL, REVENUES			626,193,542.00	368,305,725.00	994,499,267.00	650,884,266.00	211,127,283.00	862,011,549.00	-13.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	225,756,431.00	61,480,292.00	287,236,723.00	230,299,690.00	51,513,291.00	281,812,981.00	-1.9%
Certificated Pupil Support Salaries		1200	12,286,141.00	21,322,075.00	33,608,216.00	11,037,667.00	22,061,050.00	33,098,717.00	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	23,523,006.00	2,261,907.00	25,784,913.00	23,498,301.00	2,771,233.00	26,269,534.00	1.9%
Other Certificated Salaries		1900	5,989,764.00	11,909,904.00	17,899,668.00	5,584,166.00	12,394,402.00	17,978,568.00	0.4%
TOTAL, CERTIFICATED SALARIES			267,555,342.00	96,974,178.00	364,529,520.00	270,419,824.00	88,739,976.00	359,159,800.00	-1.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,336,499.00	31,278,498.00	34,614,997.00	2,915,215.00	40,089,301.00	43,004,516.00	24.2%
Classified Support Salaries		2200	33,592,817.00	15,266,354.00	48,859,171.00	33,189,723.00	16,500,120.00	49,689,843.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	4,927,205.00	988,752.00	5,915,957.00	4,697,024.00	1,023,363.00	5,720,387.00	-3.3%

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)	
Clerical, Technical and Office Salaries		2400	27,987,958.00	4,743,489.00	32,731,447.00	27,678,231.00	5,731,340.00	33,409,571.00	2.1%
Other Classified Salaries		2900	1,946,696.00	260,249.00	2,206,945.00	1,995,369.00	145,288.00	2,140,657.00	-3.0%
TOTAL, CLASSIFIED SALARIES			71,791,175.00	52,537,342.00	124,328,517.00	70,475,562.00	63,489,412.00	133,964,974.00	7.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	44,945,329.00	50,270,694.00	95,216,023.00	51,329,110.00	52,753,802.00	104,082,912.00	9.3%
PERS		3201-3202	15,443,608.00	11,136,908.00	26,580,516.00	17,913,595.00	14,164,031.00	32,077,626.00	20.7%
OASDI/Medicare/Alternativ e		3301-3302	9,202,744.00	5,439,459.00	14,642,203.00	9,268,214.00	5,486,045.00	14,754,259.00	0.8%
Health and Welfare Benefits		3401-3402	43,062,601.00	20,610,991.00	63,673,592.00	57,414,948.00	22,502,964.00	79,917,912.00	25.5%
Unemployment Insurance		3501-3502	1,741,286.00	770,485.00	2,511,771.00	1,704,910.00	689,546.00	2,394,456.00	-4.7%
Workers' Compensation		3601-3602	5,927,147.00	2,599,582.00	8,526,729.00	5,967,646.00	2,413,279.00	8,380,925.00	-1.7%
OPEB, Allocated		3701-3702	1,974,450.00	36.00	1,974,486.00	1,324,450.00	0.00	1,324,450.00	-32.9%
OPEB, Activ e Employees		3751-3752	11,964,086.00	5,251,018.00	17,215,104.00	12,367,175.00	5,045,706.00	17,412,881.00	1.1%
Other Employee Benefits		3901-3902	1,174,905.00	254,556.00	1,429,461.00	353,758.00	166,948.00	520,706.00	-63.6%
TOTAL, EMPLOYEE BENEFITS			135,436,156.00	96,333,729.00	231,769,885.00	157,643,806.00	103,222,321.00	260,866,127.00	12.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	4,482,990.00	4,095,120.00	8,578,110.00	3,814,681.00	5,167,200.00	8,981,881.00	4.7%
Books and Other Reference Materials		4200	536,106.00	1,636,419.00	2,172,525.00	326,174.00	79,158.00	405,332.00	-81.3%
Materials and Supplies		4300	15,918,683.00	143,759,262.00	159,677,945.00	16,394,269.00	23,191,185.00	39,585,454.00	-75.2%
Noncapitalized Equipment		4400	10,168,987.00	3,998,665.00	14,167,652.00	3,397,679.00	712,985.00	4,110,664.00	-71.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			31,106,766.00	153,489,466.00	184,596,232.00	23,932,803.00	29,150,528.00	53,083,331.00	-71.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	4,374,048.00	19,951,540.00	24,325,588.00	4,742,686.00	24,896,945.00	29,639,631.00	21.8%
Travel and Conferences		5200	544,416.00	1,754,290.00	2,298,706.00	868,219.00	672,874.00	1,541,093.00	-33.0%
Dues and Memberships		5300	196,820.00	23,495.00	220,315.00	196,865.00	11,248.00	208,113.00	-5.5%
Insurance		5400 - 5450	3,489,885.00	0.00	3,489,885.00	3,532,924.00	0.00	3,532,924.00	1.2%
Operations and Housekeeping Services		5500	11,004,454.00	172,185.00	11,176,639.00	11,015,083.00	169,739.00	11,184,822.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,096,131.00	2,236,009.00	4,332,140.00	2,020,182.00	1,222,371.00	3,242,553.00	-25.2%
Transfers of Direct Costs		5710	(6,042,588.00)	6,042,588.00	0.00	(5,681,215.00)	5,681,215.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(251,616.00)	(29,933.00)	(281,549.00)	(248,098.00)	(33,780.00)	(281,878.00)	0.1%
Professional/Consulting Services and Operating Expenditures		5800	14,386,906.00	5,483,171.00	19,870,077.00	15,469,396.00	3,820,348.00	19,289,744.00	-2.9%
Communications		5900	1,663,607.00	60,445.00	1,724,052.00	1,663,607.00	46,752.00	1,710,359.00	-0.8%

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			31,462,063.00	35,693,790.00	67,155,853.00	33,579,649.00	36,487,712.00	70,067,361.00	4.3%
CAPITAL OUTLAY									
Land		6100	0.00	786,892.00	786,892.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	9,492,907.00	9,492,907.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	10,000,000.00	15,524,976.00	25,524,976.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	43,145.00	4,495,252.00	4,538,397.00	0.00	5,000.00	5,000.00	-99.9%
Equipment Replacement		6500	602,376.00	3,385,840.00	3,988,216.00	451,953.00	0.00	451,953.00	-88.7%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,645,521.00	33,685,867.00	44,331,388.00	451,953.00	5,000.00	456,953.00	-99.0%
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	81,084.00	81,084.00	0.00	81,084.00	81,084.00	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	769,778.00	2,864,130.00	3,633,908.00	1,137,980.00	2,864,130.00	4,002,110.00	10.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	350,000.00	55,899.00	405,899.00	350,000.00	55,899.00	405,899.00	0.0%
Debt Service									
Debt Service - Interest		7438	93,288.00	0.00	93,288.00	93,288.00	0.00	93,288.00	0.0%
Other Debt Service - Principal		7439	405,823.00	0.00	405,823.00	405,823.00	0.00	405,823.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,618,889.00	3,001,113.00	4,620,002.00	1,987,091.00	3,001,113.00	4,988,204.00	8.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(19,703,036.00)	19,703,036.00	0.00	(10,992,935.00)	10,992,935.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,805,099.00)	0.00	(1,805,099.00)	(1,434,509.00)	0.00	(1,434,509.00)	-20.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(21,508,135.00)	19,703,036.00	(1,805,099.00)	(12,427,444.00)	10,992,935.00	(1,434,509.00)	-20.5%
TOTAL, EXPENDITURES			528,107,777.00	491,418,521.00	1,019,526,298.00	546,063,244.00	335,088,997.00	881,152,241.00	-13.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	240,711.00	0.00	240,711.00	240,990.00	0.00	240,990.00	0.1%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	481,895.00	0.00	481,895.00	1,700,195.00	0.00	1,700,195.00	252.8%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			722,606.00	0.00	722,606.00	1,941,185.00	0.00	1,941,185.00	168.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(110,028,653.00)	110,028,653.00	0.00	(113,684,203.00)	113,684,203.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(110,028,653.00)	110,028,653.00	0.00	(113,684,203.00)	113,684,203.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(110,751,259.00)	110,028,653.00	(722,606.00)	(115,625,388.00)	113,684,203.00	(1,941,185.00)	168.6%

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	611,391,073.00	2,616,842.00	614,007,915.00	635,086,363.00	2,744,623.00	637,830,986.00	3.9%
2) Federal Revenue		8100-8299	0.00	221,036,021.00	221,036,021.00	0.00	103,366,904.00	103,366,904.00	-53.2%
3) Other State Revenue		8300-8599	12,278,676.00	139,089,198.00	151,367,874.00	12,994,507.00	102,735,255.00	115,729,762.00	-23.5%
4) Other Local Revenue		8600-8799	2,523,793.00	5,563,664.00	8,087,457.00	2,803,396.00	2,280,501.00	5,083,897.00	-37.1%
5) TOTAL, REVENUES			626,193,542.00	368,305,725.00	994,499,267.00	650,884,266.00	211,127,283.00	862,011,549.00	-13.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	336,574,812.00	323,256,575.00	659,831,387.00	343,563,894.00	209,880,486.00	553,444,380.00	-16.1%
2) Instruction - Related Services	2000-2999		63,895,457.00	32,573,741.00	96,469,198.00	75,257,990.00	33,853,283.00	109,111,273.00	13.1%
3) Pupil Services	3000-3999		47,667,830.00	55,367,845.00	103,035,675.00	48,572,946.00	51,421,538.00	99,994,484.00	-3.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		28,629,881.00	23,682,367.00	52,312,248.00	32,854,270.00	13,561,485.00	46,415,755.00	-11.3%
8) Plant Services	8000-8999		49,720,908.00	53,536,880.00	103,257,788.00	43,827,053.00	23,371,092.00	67,198,145.00	-34.9%
9) Other Outgo	9000-9999		1,618,889.00	3,001,113.00	4,620,002.00	1,987,091.00	3,001,113.00	4,988,204.00	8.0%
10) TOTAL, EXPENDITURES			528,107,777.00	491,418,521.00	1,019,526,298.00	546,063,244.00	335,088,997.00	881,152,241.00	-13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			98,085,765.00	(123,112,796.00)	(25,027,031.00)	104,821,022.00	(123,961,714.00)	(19,140,692.00)	-23.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929 7600-7629 8930-8979 7630-7699 8980-8999							
a) Transfers In			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out			722,606.00	0.00	722,606.00	1,941,185.00	0.00	1,941,185.00	168.6%
2) Other Sources/Uses									
a) Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses			0.00	0.00	0.00	0.00	0.00	0.0%	
3) Contributions			(110,028,653.00)	110,028,653.00	0.00	(113,684,203.00)	113,684,203.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(110,751,259.00)	110,028,653.00	(722,606.00)	(115,625,388.00)	113,684,203.00	(1,941,185.00)	168.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,665,494.00)	(13,084,143.00)	(25,749,637.00)	(10,804,366.00)	(10,277,511.00)	(21,081,877.00)	-18.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	121,893,371.07	51,784,760.41	173,678,131.48	109,227,877.07	38,700,617.41	147,928,494.48	-14.8%

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)			121,893,371.07	51,784,760.41	173,678,131.48	109,227,877.07	38,700,617.41	147,928,494.48	-14.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,893,371.07	51,784,760.41	173,678,131.48	109,227,877.07	38,700,617.41	147,928,494.48	-14.8%
2) Ending Balance, June 30 (E + F1e)			109,227,877.07	38,700,617.41	147,928,494.48	98,423,511.07	28,423,106.41	126,846,617.48	-14.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	140,000.00	865.00	140,865.00	140,000.00	0.00	140,000.00	-0.6%
Stores		9712	507,207.55	0.00	507,207.55	507,208.00	0.00	507,208.00	0.0%
Prepaid Items		9713	942,635.71	1,348,241.21	2,290,876.92	942,636.74	0.00	942,636.74	-58.9%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	37,351,511.20	37,351,511.20	0.00	28,423,106.41	28,423,106.41	-23.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	13,916,697.00	0.00	13,916,697.00	13,916,697.00	0.00	13,916,697.00	0.0%
Reserve for Loss of UPP	0000	9760	7,916,697.00		7,916,697.00			0.00	
Professional Learning (28 hours/Employee) 2 Years	0000	9760	6,000,000.00		6,000,000.00			0.00	
Reserve for Loss of UPP	0000	9760			0.00	7,916,697.00		7,916,697.00	
Professional Learning (28 hours/Employee) 2 Years	0000	9760			0.00	6,000,000.00		6,000,000.00	
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	20,400,000.00	0.00	20,400,000.00	18,000,000.00	0.00	18,000,000.00	-11.8%
Unassigned/Unappropriated Amount		9790	73,321,336.81	0.00	73,321,336.81	64,916,969.33	0.00	64,916,969.33	-11.5%

Resource Description	2021-22 Estimated Actuals	2022-23 Budget
2600 Expanded Learning Opportunities Program	11,171,628.00	0.00
5810 Other Restricted Federal	1,385,521.42	2,335,516.42
6300 Lottery : Instructional Materials	7,439,052.50	8,787,293.71
6371 CalWORKs for ROCP or Adult Education	9,480.00	9,480.00
6546 Mental Health-Related Services	1,834,145.18	1,834,145.18
7338	.43	.43
7388 SB 117 COVID-19 LEA Response Funds	41,998.96	41,998.96
7425 Expanded Learning Opportunities (ELO) Grant	500,000.20	320,385.20
7426 Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	2,999,999.87	199,999.87
8150 Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	11,411,139.63	14,437,220.63
9010 Other Restricted Local	558,545.01	457,066.01
Total, Restricted Balance	37,351,511.20	28,423,106.41

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	4,305,415.43	4,305,415.43	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,305,415.43	4,305,415.43	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,305,415.43	4,305,415.43	0.0%
2) Ending Balance, June 30 (E + F1e)			4,305,415.43	4,305,415.43	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	124,191.43	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,181,224.00	4,305,415.43	3.0%
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	4,181,224.00		
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	124,191.43		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,305,415.43		
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)			4,305,415.43		
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	4,305,415.43	4,305,415.43	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,305,415.43	4,305,415.43	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,305,415.43	4,305,415.43	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Ending Balance, June 30 (E + F1e)			4,305,415.43	4,305,415.43	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	124,191.43	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,181,224.00	4,305,415.43	3.0%
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	4,181,224.00	4,305,415.43
Total, Restricted Balance		4,181,224.00	4,305,415.43

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,853,045.00	2,851,247.00	-0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	243,151.00	214,985.00	-11.6%
4) Other Local Revenue		8600-8799	1,021.00	0.00	-100.0%
5) TOTAL, REVENUES			3,097,217.00	3,066,232.00	-1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,495,635.00	1,506,527.00	0.7%
2) Classified Salaries		2000-2999	259,545.00	234,952.00	-9.5%
3) Employee Benefits		3000-3999	799,047.00	861,766.00	7.8%
4) Books and Supplies		4000-4999	260,808.00	146,652.00	-43.8%
5) Services and Other Operating Expenditures		5000-5999	228,427.00	223,190.00	-2.3%
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	53,858.00	84,426.00	56.8%
9) TOTAL, EXPENDITURES			3,097,320.00	3,057,513.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(103.00)	8,719.00	-8,565.0%
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)			(103.00)	8,719.00	-8,565.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,477,999.70	5,477,896.70	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,477,999.70	5,477,896.70	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,477,999.70	5,477,896.70	0.0%
2) Ending Balance, June 30 (E + F1e)			5,477,896.70	5,486,615.70	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	32,632.85	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	75,902.62	75,902.62	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	5,369,361.72	5,410,713.57	0.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.49)	(.49)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,348,679.56		
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	144,013.39		
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	32,632.85		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,525,325.80		
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	39,328.75		
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			39,328.75		
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)			5,485,997.05		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,650,065.00	1,579,570.00	-4.3%
Education Protection Account State Aid - Current Year		8012	618,391.00	761,666.00	23.2%
State Aid - Prior Years		8019	0.00	0.00	0.0%
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	584,589.00	510,011.00	-12.8%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,853,045.00	2,851,247.00	-0.1%
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%
Career and Technical Education	3500-3599	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					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	11,489.00	10,446.00	-9.1%
Lottery - Unrestricted and Instructional Materials		8560	55,720.00	63,840.00	14.6%
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	175,942.00	140,699.00	-20.0%
TOTAL, OTHER STATE REVENUE			243,151.00	214,985.00	-11.6%
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	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	0.00	0.00	0.0%
Transportation Fees From					
Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,021.00	0.00	-100.0%
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			1,021.00	0.00	-100.0%
TOTAL, REVENUES			3,097,217.00	3,066,232.00	-1.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,175,967.00	1,175,996.00	0.0%
Certificated Pupil Support Salaries		1200	91,873.00	92,584.00	0.8%
Certificated Supervisors' and Administrators' Salaries		1300	227,795.00	237,947.00	4.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,495,635.00	1,506,527.00	0.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	39,024.00	23,601.00	-39.5%
Classified Support Salaries		2200	60,578.00	62,828.00	3.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	145,943.00	134,523.00	-7.8%
Other Classified Salaries		2900	14,000.00	14,000.00	0.0%
TOTAL, CLASSIFIED SALARIES			259,545.00	234,952.00	-9.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	433,204.00	393,693.00	-9.1%
PERS		3201-3202	50,466.00	56,075.00	11.1%
OASDI/Medicare/Alternative		3301-3302	44,007.00	38,951.00	-11.5%
Health and Welfare Benefits		3401-3402	159,271.00	273,171.00	71.5%
Unemployment Insurance		3501-3502	12,144.00	8,706.00	-28.3%
Workers' Compensation		3601-3602	33,709.00	30,476.00	-9.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	62,606.00	59,085.00	-5.6%
Other Employee Benefits		3901-3902	3,640.00	1,609.00	-55.8%
TOTAL, EMPLOYEE BENEFITS			799,047.00	861,766.00	7.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	55,720.00	63,840.00	14.6%
Books and Other Reference Materials		4200	65,695.00	18,437.00	-71.9%
Materials and Supplies		4300	121,633.00	53,423.00	-56.1%
Noncapitalized Equipment		4400	17,760.00	10,952.00	-38.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			260,808.00	146,652.00	-43.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	25,374.00	0.00	-100.0%
Travel and Conferences		5200	19,000.00	14,000.00	-26.3%
Dues and Memberships		5300	3,080.00	3,080.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,123.00	35,423.00	-4.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	42,000.00	42,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	93,317.00	120,154.00	28.8%
Communications		5900	8,533.00	8,533.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			228,427.00	223,190.00	-2.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			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	53,858.00	84,426.00	56.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			53,858.00	84,426.00	56.8%
TOTAL, EXPENDITURES			3,097,320.00	3,057,513.00	-1.3%
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	2,853,045.00	2,851,247.00	-0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	243,151.00	214,985.00	-11.6%
4) Other Local Revenue		8600-8799	1,021.00	0.00	-100.0%
5) TOTAL, REVENUES			3,097,217.00	3,066,232.00	-1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,239,649.00	2,023,260.00	-9.7%
2) Instruction - Related Services	2000-2999		575,919.00	706,602.00	22.7%
3) Pupil Services	3000-3999		156,459.00	140,402.00	-10.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		53,858.00	84,426.00	56.8%
8) Plant Services	8000-8999		71,435.00	102,823.00	43.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,097,320.00	3,057,513.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(103.00)	8,719.00	-8,565.0%
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)			(103.00)	8,719.00	-8,565.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,477,999.70	5,477,896.70	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,477,999.70	5,477,896.70	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,477,999.70	5,477,896.70	0.0%
2) Ending Balance, June 30 (E + F1e)			5,477,896.70	5,486,615.70	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	32,632.85	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	75,902.62	75,902.62	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	5,369,361.72	5,410,713.57	0.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.49)	(.49)	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6230	California Clean Energy Jobs Act	51,341.00	51,341.00
7425	Expanded Learning Opportunities (ELO) Grant	.08	.08
7510	Low-Performing Students Block Grant	24,561.54	24,561.54
Total, Restricted Balance		75,902.62	75,902.62

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	388,765.00	388,765.00	0.0%
2) Federal Revenue		8100-8299	1,891,675.00	1,381,973.00	-26.9%
3) Other State Revenue		8300-8599	2,998,834.00	3,294,906.00	9.9%
4) Other Local Revenue		8600-8799	1,075,871.00	515,793.00	-52.1%
5) TOTAL, REVENUES			6,355,145.00	5,581,437.00	-12.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,538,237.00	1,507,337.00	-2.0%
2) Classified Salaries		2000-2999	1,442,389.00	1,250,505.00	-13.3%
3) Employee Benefits		3000-3999	1,611,339.00	1,720,396.00	6.8%
4) Books and Supplies		4000-4999	1,361,735.00	592,437.00	-56.5%
5) Services and Other Operating Expenditures		5000-5999	689,315.00	288,370.00	-58.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	89,164.00	89,164.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	253,730.00	186,507.00	-26.5%
9) TOTAL, EXPENDITURES			6,985,909.00	5,634,716.00	-19.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(630,764.00)	(53,279.00)	-91.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(630,764.00)	(53,279.00)	-91.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,295,212.97	2,664,448.97	-19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,295,212.97	2,664,448.97	-19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,295,212.97	2,664,448.97	-19.1%
2) Ending Balance, June 30 (E + F1e)			2,664,448.97	2,611,169.97	-2.0%
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	905,062.44	904,962.44	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,759,386.76	1,706,207.76	-3.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.23)	(.23)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,426,519.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	6,616.66		
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	450.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	66,414.42		
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			3,500,000.93		
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	25,052.71		
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			25,052.71		
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)			3,474,948.22		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	388,765.00	388,765.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			388,765.00	388,765.00	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	150,749.00	58,009.00	-61.5%
All Other Federal Revenue	All Other	8290	1,740,926.00	1,323,964.00	-24.0%
TOTAL, FEDERAL REVENUE			1,891,675.00	1,381,973.00	-26.9%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	624,978.00	854,499.00	36.7%
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	2,167,812.00	2,211,699.00	2.0%
All Other State Revenue	All Other	8590	206,044.00	228,708.00	11.0%
TOTAL, OTHER STATE REVENUE			2,998,834.00	3,294,906.00	9.9%
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	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					
Adult Education Fees		8671	122,654.00	465,293.00	279.4%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	953,217.00	50,500.00	-94.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,075,871.00	515,793.00	-52.1%
TOTAL, REVENUES			6,355,145.00	5,581,437.00	-12.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,226,486.00	1,172,949.00	-4.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	311,751.00	334,388.00	7.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,538,237.00	1,507,337.00	-2.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	18,105.00	42,981.00	137.4%
Classified Support Salaries		2200	854,701.00	702,195.00	-17.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	524,083.00	505,329.00	-3.6%
Other Classified Salaries		2900	45,500.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,442,389.00	1,250,505.00	-13.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	401,398.00	455,857.00	13.6%
PERS		3201-3202	302,664.00	314,531.00	3.9%
OASDI/Medicare/Alternative		3301-3302	132,647.00	117,516.00	-11.4%
Health and Welfare Benefits		3401-3402	576,180.00	652,843.00	13.3%
Unemployment Insurance		3501-3502	22,874.00	13,785.00	-39.7%
Workers' Compensation		3601-3602	53,321.00	48,257.00	-9.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	117,562.00	113,898.00	-3.1%
Other Employee Benefits		3901-3902	4,693.00	3,709.00	-21.0%
TOTAL, EMPLOYEE BENEFITS			1,611,339.00	1,720,396.00	6.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	104,074.00	72,574.00	-30.3%
Materials and Supplies		4300	1,030,651.00	435,231.00	-57.8%
Noncapitalized Equipment		4400	227,010.00	84,632.00	-62.7%
TOTAL, BOOKS AND SUPPLIES			1,361,735.00	592,437.00	-56.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	146,942.00	79,602.00	-45.8%
Travel and Conferences		5200	36,369.00	16,355.00	-55.0%
Dues and Memberships		5300	5,312.00	412.00	-92.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,000.00	5,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	222,883.00	67,711.00	-69.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,200.00	5,000.00	-39.0%
Professional/Consulting Services and Operating Expenditures		5800	249,309.00	98,990.00	-60.3%
Communications		5900	15,300.00	15,300.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			689,315.00	288,370.00	-58.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	89,164.00	89,164.00	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)			89,164.00	89,164.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	253,730.00	186,507.00	-26.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			253,730.00	186,507.00	-26.5%
TOTAL, EXPENDITURES			6,985,909.00	5,634,716.00	-19.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	388,765.00	388,765.00	0.0%
2) Federal Revenue		8100-8299	1,891,675.00	1,381,973.00	-26.9%
3) Other State Revenue		8300-8599	2,998,834.00	3,294,906.00	9.9%
4) Other Local Revenue		8600-8799	1,075,871.00	515,793.00	-52.1%
5) TOTAL, REVENUES			6,355,145.00	5,581,437.00	-12.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,699,720.00	2,787,296.00	-24.7%
2) Instruction - Related Services	2000-2999		1,288,596.00	1,274,336.00	-1.1%
3) Pupil Services	3000-3999		1,291,986.00	1,150,359.00	-11.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		189,596.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		253,730.00	186,507.00	-26.5%
8) Plant Services	8000-8999		173,117.00	147,054.00	-15.1%
9) Other Outgo	9000-9999	Except 7600-7699	89,164.00	89,164.00	0.0%
10) TOTAL, EXPENDITURES			6,985,909.00	5,634,716.00	-19.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(630,764.00)	(53,279.00)	-91.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(630,764.00)	(53,279.00)	-91.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,295,212.97	2,664,448.97	-19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,295,212.97	2,664,448.97	-19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,295,212.97	2,664,448.97	-19.1%
2) Ending Balance, June 30 (E + F1e)			2,664,448.97	2,611,169.97	-2.0%
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	905,062.44	904,962.44	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	1,759,386.76	1,706,207.76	-3.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.23)	(.23)	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6015	Adults in Correctional Facilities	165,062.66	165,062.66
6371	CalWORKs for ROCP or Adult Education	129,798.00	129,798.00
9010	Other Restricted Local	610,201.78	610,101.78
Total, Restricted Balance		905,062.44	904,962.44

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	6,000,954.00	4,455,885.00	-25.7%
3) Other State Revenue		8300-8599	2,260,337.00	2,110,636.00	-6.6%
4) Other Local Revenue		8600-8799	524,118.00	512,228.00	-2.3%
5) TOTAL, REVENUES			8,785,409.00	7,078,749.00	-19.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,152,628.00	2,143,291.00	-0.4%
2) Classified Salaries		2000-2999	1,400,635.00	1,437,851.00	2.7%
3) Employee Benefits		3000-3999	2,086,134.00	2,419,682.00	16.0%
4) Books and Supplies		4000-4999	2,113,789.00	873,846.00	-58.7%
5) Services and Other Operating Expenditures		5000-5999	210,470.00	127,806.00	-39.3%
6) Capital Outlay		6000-6999	519,307.00	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		533,157.00	317,263.00	-40.5%
9) TOTAL, EXPENDITURES			9,016,120.00	7,319,739.00	-18.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(230,711.00)	(240,990.00)	4.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	240,711.00	240,990.00	0.1%
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			240,711.00	240,990.00	0.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	545,564.50	555,564.50	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			545,564.50	555,564.50	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			545,564.50	555,564.50	1.8%
2) Ending Balance, June 30 (E + F1e)			555,564.50	555,564.50	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	7,698.60	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	545,564.50	545,564.50	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	2,301.40	10,000.00	334.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	191,260.85		
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	232,507.35		
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	7,698.60		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			431,466.80		
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	684.01		
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			684.01		
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)			430,782.79		
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	6,000,954.00	4,455,885.00	-25.7%
TOTAL, FEDERAL REVENUE			6,000,954.00	4,455,885.00	-25.7%
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	1,736,973.00	1,736,973.00	0.0%
All Other State Revenue	All Other	8590	523,364.00	373,663.00	-28.6%
TOTAL, OTHER STATE REVENUE			2,260,337.00	2,110,636.00	-6.6%
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	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	524,118.00	512,228.00	-2.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			524,118.00	512,228.00	-2.3%
TOTAL, REVENUES			8,785,409.00	7,078,749.00	-19.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,686,336.00	1,699,912.00	0.8%
Certificated Pupil Support Salaries		1200	106,083.00	109,773.00	3.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	360,209.00	333,606.00	-7.4%
TOTAL, CERTIFICATED SALARIES			2,152,628.00	2,143,291.00	-0.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	794,130.00	813,704.00	2.5%
Classified Support Salaries		2200	397,534.00	435,935.00	9.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	208,971.00	188,212.00	-9.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,400,635.00	1,437,851.00	2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	594,335.00	765,531.00	28.8%
PERS		3201-3202	310,862.00	364,783.00	17.3%
OASDI/Medicare/Alternative		3301-3302	138,361.00	141,074.00	2.0%
Health and Welfare Benefits		3401-3402	809,221.00	928,029.00	14.7%
Unemployment Insurance		3501-3502	39,399.00	17,907.00	-54.5%
Workers' Compensation		3601-3602	63,087.00	62,667.00	-0.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	126,738.00	135,516.00	6.9%
Other Employee Benefits		3901-3902	4,131.00	4,175.00	1.1%
TOTAL, EMPLOYEE BENEFITS			2,086,134.00	2,419,682.00	16.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	26,481.00	2,400.00	-90.9%
Materials and Supplies		4300	1,634,626.00	865,786.00	-47.0%
Noncapitalized Equipment		4400	452,682.00	5,660.00	-98.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,113,789.00	873,846.00	-58.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	54,666.00	25,328.00	-53.7%
Dues and Memberships		5300	500.00	250.00	-50.0%
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	17,732.00	10,000.00	-43.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	28,242.00	14,995.00	-46.9%
Professional/Consulting Services and Operating Expenditures		5800	90,917.00	65,701.00	-27.7%
Communications		5900	18,413.00	11,532.00	-37.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			210,470.00	127,806.00	-39.3%
CAPITAL OUTLAY					
Land		6100	56,975.00	0.00	-100.0%
Land Improvements		6170	440,257.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	22,075.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			519,307.00	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					
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					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers of Indirect Costs - Interfund		7350	533,157.00	317,263.00	-40.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			533,157.00	317,263.00	-40.5%
TOTAL, EXPENDITURES			9,016,120.00	7,319,739.00	-18.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	240,711.00	240,990.00	0.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			240,711.00	240,990.00	0.1%
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)			240,711.00	240,990.00	0.1%

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	6,000,954.00	4,455,885.00	-25.7%
3) Other State Revenue		8300-8599	2,260,337.00	2,110,636.00	-6.6%
4) Other Local Revenue		8600-8799	524,118.00	512,228.00	-2.3%
5) TOTAL, REVENUES			8,785,409.00	7,078,749.00	-19.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		6,301,320.00	5,242,089.00	-16.8%
2) Instruction - Related Services	2000-2999		1,063,156.00	1,081,632.00	1.7%
3) Pupil Services	3000-3999		599,180.00	678,755.00	13.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		533,157.00	317,263.00	-40.5%
8) Plant Services	8000-8999		519,307.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,016,120.00	7,319,739.00	-18.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(230,711.00)	(240,990.00)	4.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	240,711.00	240,990.00	0.1%
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			240,711.00	240,990.00	0.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	545,564.50	555,564.50	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			545,564.50	555,564.50	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			545,564.50	555,564.50	1.8%
2) Ending Balance, June 30 (E + F1e)			555,564.50	555,564.50	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	7,698.60	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	545,564.50	545,564.50	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,301.40	10,000.00	334.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5810	Other Restricted Federal	106,942.50	106,942.50
6130	Child Development: Center-Based Reserve Account	438,622.00	438,622.00
Total, Restricted Balance		545,564.50	545,564.50

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	16,562,347.00	25,542,611.00	54.2%
3) Other State Revenue		8300-8599	1,200,000.00	1,926,100.00	60.5%
4) Other Local Revenue		8600-8799	8,252,625.00	562,563.00	-93.2%
5) TOTAL, REVENUES			26,014,972.00	28,031,274.00	7.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,042,477.00	8,891,401.00	-1.7%
3) Employee Benefits		3000-3999	4,717,550.00	5,150,815.00	9.2%
4) Books and Supplies		4000-4999	11,348,815.00	13,581,838.00	19.7%
5) Services and Other Operating Expenditures		5000-5999	850,158.00	1,261,102.00	48.3%
6) Capital Outlay		6000-6999	31,710.00	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	964,354.00	846,313.00	-12.2%
9) TOTAL, EXPENDITURES			26,955,064.00	29,731,469.00	10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(940,092.00)	(1,700,195.00)	80.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	481,895.00	1,700,195.00	252.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			481,895.00	1,700,195.00	252.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(458,197.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,791,965.02	6,333,768.02	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,791,965.02	6,333,768.02	-6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,791,965.02	6,333,768.02	-6.7%
2) Ending Balance, June 30 (E + F1e)			6,333,768.02	6,333,768.02	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	11,244.37	11,244.37	0.0%
Stores		9712	706,036.83	706,036.83	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,598,131.82	5,596,813.82	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	18,355.00	19,673.00	7.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,501,296.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	18,360.63		
c) in Revolving Cash Account		9130	11,244.37		
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	27,458.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	706,036.83		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,264,396.75		
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	26,895.15		
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			26,895.15		
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)			4,237,501.60		
FEDERAL REVENUE					
Child Nutrition Programs		8220	16,530,637.00	25,542,611.00	54.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	31,710.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			16,562,347.00	25,542,611.00	54.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,200,000.00	1,926,100.00	60.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,200,000.00	1,926,100.00	60.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	8,172,791.00	561,563.00	-93.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	79,834.00	1,000.00	-98.7%
TOTAL, OTHER LOCAL REVENUE			8,252,625.00	562,563.00	-93.2%
TOTAL, REVENUES			26,014,972.00	28,031,274.00	7.8%
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	7,906,392.00	7,697,419.00	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	889,183.00	936,490.00	5.3%
Clerical, Technical and Office Salaries		2400	246,902.00	257,492.00	4.3%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			9,042,477.00	8,891,401.00	-1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,928,855.00	2,086,656.00	8.2%
OASDI/Medicare/Alternative		3301-3302	672,991.00	659,936.00	-1.9%
Health and Welfare Benefits		3401-3402	1,371,903.00	1,899,192.00	38.4%
Unemployment Insurance		3501-3502	42,979.00	46,959.00	9.3%
Workers' Compensation		3601-3602	159,653.00	154,359.00	-3.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	493,439.00	300,911.00	-39.0%
Other Employee Benefits		3901-3902	47,730.00	2,802.00	-94.1%
TOTAL, EMPLOYEE BENEFITS			4,717,550.00	5,150,815.00	9.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,728,518.00	2,248,370.00	30.1%
Noncapitalized Equipment		4400	153,613.00	153,613.00	0.0%
Food		4700	9,466,684.00	11,179,855.00	18.1%
TOTAL, BOOKS AND SUPPLIES			11,348,815.00	13,581,838.00	19.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	20,000.00	20,000.00	0.0%
Travel and Conferences		5200	25,000.00	25,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	271,965.00	271,965.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	315,200.00	715,200.00	126.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,671.00)	7,923.00	-191.4%
Professional/Consulting Services and Operating Expenditures		5800	179,014.00	189,014.00	5.6%
Communications		5900	47,650.00	32,000.00	-32.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			850,158.00	1,261,102.00	48.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	31,710.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			31,710.00	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	964,354.00	846,313.00	-12.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			964,354.00	846,313.00	-12.2%
TOTAL, EXPENDITURES			26,955,064.00	29,731,469.00	10.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	481,895.00	1,700,195.00	252.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			481,895.00	1,700,195.00	252.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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)			481,895.00	1,700,195.00	252.8%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,562,347.00	25,542,611.00	54.2%
3) Other State Revenue		8300-8599	1,200,000.00	1,926,100.00	60.5%
4) Other Local Revenue		8600-8799	8,252,625.00	562,563.00	-93.2%
5) TOTAL, REVENUES			26,014,972.00	28,031,274.00	7.8%
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		25,693,745.00	28,613,191.00	11.4%
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		964,354.00	846,313.00	-12.2%
8) Plant Services	8000-8999		296,965.00	271,965.00	-8.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,955,064.00	29,731,469.00	10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(940,092.00)	(1,700,195.00)	80.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	481,895.00	1,700,195.00	252.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			481,895.00	1,700,195.00	252.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(458,197.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,791,965.02	6,333,768.02	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,791,965.02	6,333,768.02	-6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,791,965.02	6,333,768.02	-6.7%
2) Ending Balance, June 30 (E + F1e)			6,333,768.02	6,333,768.02	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	11,244.37	11,244.37	0.0%
Stores		9712	706,036.83	706,036.83	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,598,131.82	5,596,813.82	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	18,355.00	19,673.00	7.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,841,587.11	4,407,493.11
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	756,544.71	1,189,320.71
Total, Restricted Balance		5,598,131.82	5,596,813.82

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	986.00	0.00	-100.0%
5) TOTAL, REVENUES			986.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	284,380.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			284,380.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(283,394.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(283,394.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	283,393.64	(.36)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			283,393.64	(.36)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			283,393.64	(.36)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(.36)	(.36)	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	(.36)	(.36)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	41,503.44		
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	755.00		
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			42,258.44		
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)			42,258.44		
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	986.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			986.00	0.00	-100.0%
TOTAL, REVENUES			986.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	284,380.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			284,380.00	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%
TOTAL, EXPENDITURES			284,380.00	0.00	-100.0%
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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	986.00	0.00	-100.0%
5) TOTAL, REVENUES			986.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		284,380.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			284,380.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(283,394.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(283,394.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	283,393.64	(.36)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			283,393.64	(.36)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			283,393.64	(.36)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(.36)	(.36)	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	(.36)	(.36)	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	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	145,179.00	124,999.00	-13.9%
6) Capital Outlay		6000-6999	51,915,169.00	131,585,244.00	153.5%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			52,060,348.00	131,710,243.00	153.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(52,060,348.00)	(131,710,243.00)	153.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,696,658.00	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			20,696,658.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,363,690.00)	(131,710,243.00)	319.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,174,253.76	131,810,563.76	-19.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,174,253.76	131,810,563.76	-19.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,174,253.76	131,810,563.76	-19.2%
2) Ending Balance, June 30 (E + F1e)			131,810,563.76	100,320.76	-99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	131,810,563.76	100,320.76	-99.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,345,530.17		
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	101,777,669.96		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	110,562.00		
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			119,233,762.13		
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)			119,233,762.13		
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	120,000.00	120,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,179.00	4,999.00	-80.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			145,179.00	124,999.00	-13.9%
CAPITAL OUTLAY					
Land		6100	4,291,957.00	3,591,653.00	-16.3%
Land Improvements		6170	14,183,875.00	13,379,534.00	-5.7%
Buildings and Improvements of Buildings		6200	29,826,498.00	112,420,981.00	276.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	3,612,839.00	2,193,076.00	-39.3%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			51,915,169.00	131,585,244.00	153.5%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			52,060,348.00	131,710,243.00	153.0%
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	20,696,658.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,696,658.00	0.00	-100.0%
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 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)			20,696,658.00	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	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		52,060,348.00	131,710,243.00	153.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			52,060,348.00	131,710,243.00	153.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(52,060,348.00)	(131,710,243.00)	153.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,696,658.00	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			20,696,658.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(31,363,690.00)	(131,710,243.00)	319.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,174,253.76	131,810,563.76	-19.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,174,253.76	131,810,563.76	-19.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,174,253.76	131,810,563.76	-19.2%
2) Ending Balance, June 30 (E + F1e)			131,810,563.76	100,320.76	-99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	131,810,563.76	100,320.76	-99.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
7710	State School Facilities Projects	81,602,501.79	18,890.79
9010	Other Restricted Local	50,208,061.97	81,429.97
Total, Restricted Balance		131,810,563.76	100,320.76

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	9,000,000.00	9,000,000.00	0.0%
5) TOTAL, REVENUES			9,000,000.00	9,000,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	301,891.00	313,384.00	3.8%
3) Employee Benefits		3000-3999	162,304.00	175,886.00	8.4%
4) Books and Supplies		4000-4999	45,000.00	45,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	172,868.00	181,292.00	4.9%
6) Capital Outlay		6000-6999	25,000.00	25,000.00	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			707,063.00	740,562.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,292,937.00	8,259,438.00	-0.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	70,000.00	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			(70,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,222,937.00	8,259,438.00	0.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,860,329.32	25,083,266.32	48.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,860,329.32	25,083,266.32	48.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,860,329.32	25,083,266.32	48.8%
2) Ending Balance, June 30 (E + F1e)			25,083,266.32	33,342,704.32	32.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,083,266.32	33,342,704.32	32.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	39,532,431.56		
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	171,730.00		
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			39,704,161.56		
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)			39,704,161.56		
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	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					
Mitigation/Developer Fees		8681	9,000,000.00	9,000,000.00	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			9,000,000.00	9,000,000.00	0.0%
TOTAL, REVENUES			9,000,000.00	9,000,000.00	0.0%

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	151,524.00	159,603.00	5.3%
Clerical, Technical and Office Salaries		2400	150,367.00	153,781.00	2.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			301,891.00	313,384.00	3.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	69,163.00	79,503.00	15.0%
OASDI/Medicare/Alternative		3301-3302	23,093.00	23,975.00	3.8%
Health and Welfare Benefits		3401-3402	54,119.00	55,115.00	1.8%
Unemployment Insurance		3501-3502	3,714.00	1,569.00	-57.8%
Workers' Compensation		3601-3602	5,283.00	5,484.00	3.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,533.00	9,666.00	48.0%
Other Employee Benefits		3901-3902	399.00	574.00	43.9%
TOTAL, EMPLOYEE BENEFITS			162,304.00	175,886.00	8.4%
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	7,000.00	7,000.00	0.0%
Noncapitalized Equipment		4400	38,000.00	38,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			45,000.00	45,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	40,000.00	40,000.00	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	91,868.00	100,292.00	9.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,000.00	5,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	36,000.00	36,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			172,868.00	181,292.00	4.9%
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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	25,000.00	25,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,000.00	25,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			707,063.00	740,562.00	4.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	70,000.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			70,000.00	0.00	-100.0%
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)			(70,000.00)	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	9,000,000.00	9,000,000.00	0.0%
5) TOTAL, REVENUES			9,000,000.00	9,000,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		707,063.00	740,562.00	4.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			707,063.00	740,562.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			8,292,937.00	8,259,438.00	-0.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	70,000.00	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			(70,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			8,222,937.00	8,259,438.00	0.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,860,329.32	25,083,266.32	48.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,860,329.32	25,083,266.32	48.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,860,329.32	25,083,266.32	48.8%
2) Ending Balance, June 30 (E + F1e)			25,083,266.32	33,342,704.32	32.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,083,266.32	33,342,704.32	32.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	25,083,266.32	33,342,704.32
Total, Restricted Balance		25,083,266.32	33,342,704.32

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	19,836,536.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			19,836,536.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,994.00	9,994.00	0.0%
6) Capital Outlay		6000-6999	43,777,952.00	35,299,785.00	-19.4%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			43,787,946.00	35,309,779.00	-19.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,951,410.00)	(35,309,779.00)	47.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	70,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	34,778,339.00	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			(34,708,339.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,659,749.00)	(35,309,779.00)	-39.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	94,001,855.84	35,342,106.84	-62.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,001,855.84	35,342,106.84	-62.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,001,855.84	35,342,106.84	-62.4%
2) Ending Balance, June 30 (E + F1e)			35,342,106.84	32,327.84	-99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	35,342,106.84	32,327.84	-99.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	55,638,618.70		
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			55,638,618.70		
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	477.63		
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			477.63		
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)			55,638,141.07		
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	19,836,536.00	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			19,836,536.00	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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			19,836,536.00	0.00	-100.0%
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	9,994.00	9,994.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,994.00	9,994.00	0.0%
CAPITAL OUTLAY					
Land		6100	5,635,071.00	5,525,614.00	-1.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	32,503,113.00	24,560,654.00	-24.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	5,639,768.00	5,213,517.00	-7.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			43,777,952.00	35,299,785.00	-19.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			43,787,946.00	35,309,779.00	-19.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	70,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			70,000.00	0.00	-100.0%
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	34,778,339.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			34,778,339.00	0.00	-100.0%
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)			(34,708,339.00)	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	19,836,536.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			19,836,536.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		43,787,946.00	35,309,779.00	-19.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			43,787,946.00	35,309,779.00	-19.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(23,951,410.00)	(35,309,779.00)	47.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	70,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	34,778,339.00	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			(34,708,339.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(58,659,749.00)	(35,309,779.00)	-39.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	94,001,855.84	35,342,106.84	-62.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,001,855.84	35,342,106.84	-62.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,001,855.84	35,342,106.84	-62.4%
2) Ending Balance, June 30 (E + F1e)			35,342,106.84	32,327.84	-99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	35,342,106.84	32,327.84	-99.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
7710	State School Facilities Projects	35,342,106.84	32,327.84
Total, Restricted Balance		35,342,106.84	32,327.84

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	2,199,804.45	2,199,804.45	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,199,804.45	2,199,804.45	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,199,804.45	2,199,804.45	0.0%
2) Ending Balance, June 30 (E + F1e)			2,199,804.45	2,199,804.45	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	2,199,804.45	2,199,804.45	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	2,239,217.34		
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	5,754.00		
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			2,244,971.34		
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)			2,244,971.34		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	2,199,804.45	2,199,804.45	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,199,804.45	2,199,804.45	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,199,804.45	2,199,804.45	0.0%
2) Ending Balance, June 30 (E + F1e)			2,199,804.45	2,199,804.45	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	2,199,804.45	2,199,804.45	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
6230	California Clean Energy Jobs Act	1,443,906.77	1,443,906.77
9010	Other Restricted Local	755,897.68	755,897.68
Total, Restricted Balance		2,199,804.45	2,199,804.45

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	1,749,651.00	1,870,681.00	6.9%
3) Employee Benefits		3000-3999	795,553.00	900,485.00	13.2%
4) Books and Supplies		4000-4999	84,200.00	84,200.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	379,404.00	368,060.00	-3.0%
6) Capital Outlay		6000-6999	24,431,920.00	15,193,880.00	-37.8%
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			27,440,728.00	18,417,306.00	-32.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,440,728.00)	(18,417,306.00)	-32.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,369,209.00	3,464,405.00	-81.1%
b) Transfers Out		7600-7629	1,703,217.00	845,425.00	-50.4%
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			16,665,992.00	2,618,980.00	-84.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,774,736.00)	(15,798,326.00)	46.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,624,802.53	22,850,066.53	-32.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,624,802.53	22,850,066.53	-32.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,624,802.53	22,850,066.53	-32.0%
2) Ending Balance, June 30 (E + F1e)			22,850,066.53	7,051,740.53	-69.1%
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	3,150.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,000,000.54	115,633.54	-97.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	18,846,915.99	6,936,106.99	-63.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	45,777,349.26		
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	500,278.49		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	77,557.00		
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	3,150.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			46,358,334.75		
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)			46,358,334.75		
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					
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	60,000.00	90,000.00	50.0%
Classified Supervisors' and Administrators' Salaries		2300	679,617.00	700,821.00	3.1%
Clerical, Technical and Office Salaries		2400	1,010,034.00	1,079,860.00	6.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,749,651.00	1,870,681.00	6.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	364,189.00	413,702.00	13.6%
OASDI/Medicare/Alternative		3301-3302	131,419.00	140,748.00	7.1%
Health and Welfare Benefits		3401-3402	211,198.00	252,568.00	19.6%
Unemployment Insurance		3501-3502	20,577.00	9,353.00	-54.5%
Workers' Compensation		3601-3602	30,818.00	32,736.00	6.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	35,512.00	49,102.00	38.3%
Other Employee Benefits		3901-3902	1,840.00	2,276.00	23.7%
TOTAL, EMPLOYEE BENEFITS			795,553.00	900,485.00	13.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	26,200.00	26,200.00	0.0%
Noncapitalized Equipment		4400	58,000.00	58,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			84,200.00	84,200.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,050.00	18,000.00	-0.3%
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	60,100.00	60,100.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	86,778.00	86,960.00	0.2%
Professional/Consulting Services and Operating Expenditures		5800	209,476.00	198,000.00	-5.5%
Communications		5900	5,000.00	5,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			379,404.00	368,060.00	-3.0%
CAPITAL OUTLAY					
Land		6100	69,500.00	55,870.00	-19.6%
Land Improvements		6170	50,000.00	342,500.00	585.0%
Buildings and Improvements of Buildings		6200	20,947,420.00	13,069,005.00	-37.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	3,365,000.00	1,726,505.00	-48.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,431,920.00	15,193,880.00	-37.8%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, EXPENDITURES			27,440,728.00	18,417,306.00	-32.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	18,369,209.00	3,464,405.00	-81.1%
(a) TOTAL, INTERFUND TRANSFERS IN			18,369,209.00	3,464,405.00	-81.1%
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	1,703,217.00	845,425.00	-50.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,703,217.00	845,425.00	-50.4%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			16,665,992.00	2,618,980.00	-84.3%

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		27,440,728.00	18,417,306.00	-32.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,440,728.00	18,417,306.00	-32.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(27,440,728.00)	(18,417,306.00)	-32.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,369,209.00	3,464,405.00	-81.1%
b) Transfers Out		7600-7629	1,703,217.00	845,425.00	-50.4%
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			16,665,992.00	2,618,980.00	-84.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(10,774,736.00)	(15,798,326.00)	46.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,624,802.53	22,850,066.53	-32.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,624,802.53	22,850,066.53	-32.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,624,802.53	22,850,066.53	-32.0%
2) Ending Balance, June 30 (E + F1e)			22,850,066.53	7,051,740.53	-69.1%
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	3,150.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,000,000.54	115,633.54	-97.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	18,846,915.99	6,936,106.99	-63.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	4,000,000.54	115,633.54
Total, Restricted Balance		4,000,000.54	115,633.54

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	17,652,414.00	20,027,794.00	13.5%
5) TOTAL, REVENUES			17,652,414.00	20,027,794.00	13.5%
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	17,652,414.00	20,027,794.00	13.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,652,414.00	20,027,794.00	13.5%
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	11,814,564.10	11,814,564.10	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,814,564.10	11,814,564.10	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,814,564.10	11,814,564.10	0.0%
2) Ending Balance, June 30 (E + F1e)			11,814,564.10	11,814,564.10	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	11,814,564.10	11,814,564.10	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	6,679,940.41		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,679,940.41		
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	6,276,678.35		
6) TOTAL, LIABILITIES			6,276,678.35		
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)			403,262.06		
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	17,652,414.00	20,027,794.00	13.5%
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%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,652,414.00	20,027,794.00	13.5%
TOTAL, REVENUES			17,652,414.00	20,027,794.00	13.5%
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%
Debt Service - Interest		7438	9,552,414.00	9,977,794.00	4.5%
Other Debt Service - Principal		7439	8,100,000.00	10,050,000.00	24.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,652,414.00	20,027,794.00	13.5%
TOTAL, EXPENDITURES			17,652,414.00	20,027,794.00	13.5%
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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,652,414.00	20,027,794.00	13.5%
5) TOTAL, REVENUES			17,652,414.00	20,027,794.00	13.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	17,652,414.00	20,027,794.00	13.5%
10) TOTAL, EXPENDITURES			17,652,414.00	20,027,794.00	13.5%
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	11,814,564.10	11,814,564.10	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,814,564.10	11,814,564.10	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,814,564.10	11,814,564.10	0.0%
2) Ending Balance, June 30 (E + F1e)			11,814,564.10	11,814,564.10	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	11,814,564.10	11,814,564.10	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	11,814,564.10	11,814,564.10
Total, Restricted Balance		11,814,564.10	11,814,564.10

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	16,449,363.00	16,449,362.00	0.0%
5) TOTAL, REVENUES			16,449,363.00	16,449,362.00	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	13,865,052.00	13,838,374.00	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,865,052.00	13,838,374.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,584,311.00	2,610,988.00	1.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	843,095.00	845,425.00	0.3%
b) Transfers Out		7600-7629	3,427,406.00	3,464,405.00	1.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,584,311.00)	(2,618,980.00)	1.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(7,992.00)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,163,290.06	18,163,290.06	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,163,290.06	18,163,290.06	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,163,290.06	18,163,290.06	0.0%
2) Ending Balance, June 30 (E + F1e)			18,163,290.06	18,155,298.06	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	18,163,290.06	18,155,298.06	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	214,387.49		
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	12,721,744.46		
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			12,936,131.95		
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)			12,936,131.95		
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	16,449,363.00	16,449,362.00	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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,449,363.00	16,449,362.00	0.0%
TOTAL, REVENUES			16,449,363.00	16,449,362.00	0.0%
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	6,720,052.00	6,365,374.00	-5.3%
Other Debt Service - Principal		7439	7,145,000.00	7,473,000.00	4.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,865,052.00	13,838,374.00	-0.2%
TOTAL, EXPENDITURES			13,865,052.00	13,838,374.00	-0.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	843,095.00	845,425.00	0.3%
(a) TOTAL, INTERFUND TRANSFERS IN			843,095.00	845,425.00	0.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	3,427,406.00	3,464,405.00	1.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,427,406.00	3,464,405.00	1.1%
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)			(2,584,311.00)	(2,618,980.00)	1.3%

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	16,449,363.00	16,449,362.00	0.0%
5) TOTAL, REVENUES			16,449,363.00	16,449,362.00	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	13,865,052.00	13,838,374.00	-0.2%
10) TOTAL, EXPENDITURES			13,865,052.00	13,838,374.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			2,584,311.00	2,610,988.00	1.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	843,095.00	845,425.00	0.3%
b) Transfers Out		7600-7629	3,427,406.00	3,464,405.00	1.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,584,311.00)	(2,618,980.00)	1.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	(7,992.00)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,163,290.06	18,163,290.06	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,163,290.06	18,163,290.06	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,163,290.06	18,163,290.06	0.0%
2) Ending Balance, June 30 (E + F1e)			18,163,290.06	18,155,298.06	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	18,163,290.06	18,155,298.06	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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	303,853.00	401,979.00	32.3%
3) Employee Benefits		3000-3999	177,625.00	215,191.00	21.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	745,484.00	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,226,962.00	617,170.00	-49.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,226,962.00)	(617,170.00)	-49.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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 NET POSITION (C + D4)			(1,226,962.00)	(617,170.00)	-49.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,262,144.11	6,035,182.11	-16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,262,144.11	6,035,182.11	-16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,262,144.11	6,035,182.11	-16.9%
2) Ending Net Position, June 30 (E + F1e)			6,035,182.11	5,418,012.11	-10.2%
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	6,035,182.11	5,418,012.11	-10.2%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,284,410.01		
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	724,697.36		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	40,272.00		
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			11,049,379.37		
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	4,440,121.00		
7) TOTAL, LIABILITIES			4,440,121.00		
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)			6,609,258.37		
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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	52,019.00	46,917.00	-9.8%
Clerical, Technical and Office Salaries		2400	251,834.00	355,062.00	41.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			303,853.00	401,979.00	32.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	69,613.00	102,523.00	47.3%
OASDI/Medicare/Alternative		3301-3302	23,246.00	30,750.00	32.3%
Health and Welfare Benefits		3401-3402	63,091.00	61,208.00	-3.0%
Unemployment Insurance		3501-3502	3,738.00	2,010.00	-46.2%
Workers' Compensation		3601-3602	5,318.00	7,034.00	32.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	11,961.00	11,079.00	-7.4%
Other Employee Benefits		3901-3902	658.00	587.00	-10.8%
TOTAL, EMPLOYEE BENEFITS			177,625.00	215,191.00	21.1%
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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,024.00	0.00	-100.0%
Dues and Memberships		5300	100.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	743,360.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			745,484.00	0.00	-100.0%
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			1,226,962.00	617,170.00	-49.7%
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%
(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)			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. 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		1,226,962.00	617,170.00	-49.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,226,962.00	617,170.00	-49.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,226,962.00)	(617,170.00)	-49.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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 NET POSITION (C + D4)			(1,226,962.00)	(617,170.00)	-49.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,262,144.11	6,035,182.11	-16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,262,144.11	6,035,182.11	-16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,262,144.11	6,035,182.11	-16.9%
2) Ending Net Position, June 30 (E + F1e)			6,035,182.11	5,418,012.11	-10.2%
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	6,035,182.11	5,418,012.11	-10.2%

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)	56,174.63	56,174.63	60,574.08	59,237.82	59,237.82	59,237.72
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)	56,174.63	56,174.63	60,574.08	59,237.82	59,237.82	59,237.72
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)	56,174.63	56,174.63	60,574.08	59,237.82	59,237.82	59,237.72
7. Adults in Correctional Facilities	114.19	114.19	114.19	114.19	114.19	114.19
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	52.42	52.42	52.42	50.84	50.84	50.84
b. Special Education-Special Day Class	43.68	43.68	43.68	42.36	42.36	42.36
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.56	.56	.56	.55	.55	.55
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)	96.66	96.66	96.66	93.75	93.75	93.75
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	96.66	96.66	96.66	93.75	93.75	93.75
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	222.94	222.94	222.94	252.99	252.99	252.99
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)	222.94	222.94	222.94	252.99	252.99	252.99
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	222.94	222.94	222.94	252.99	252.99	252.99

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	635,086,363.00	5.31%	668,796,306.00	3.23%	690,427,944.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	12,994,507.00	1.07%	13,133,045.00	0.00%	13,133,045.00
4. Other Local Revenues	8600-8799	2,803,396.00	0.00%	2,803,396.00	0.00%	2,803,396.00
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	(113,684,203.00)	3.78%	(117,978,726.00)	3.07%	(121,603,454.00)
6. Total (Sum lines A1 thru A5c)		537,200,063.00	5.50%	566,754,021.00	3.18%	584,760,931.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				270,419,824.00		271,728,204.00
b. Step & Column Adjustment				3,208,380.00		3,256,506.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,900,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	270,419,824.00	0.48%	271,728,204.00	1.20%	274,984,710.00
2. Classified Salaries						
a. Base Salaries				70,475,562.00		70,606,775.00
b. Step & Column Adjustment				131,213.00		131,477.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	70,475,562.00	0.19%	70,606,775.00	0.19%	70,738,252.00
3. Employee Benefits	3000-3999	157,643,806.00	1.28%	159,657,872.00	3.92%	165,922,638.00
4. Books and Supplies	4000-4999	23,932,803.00	0.00%	23,932,803.00	0.00%	23,932,803.00
5. Services and Other Operating Expenditures	5000-5999	33,579,649.00	1.99%	34,246,976.00	1.53%	34,772,436.00
6. Capital Outlay	6000-6999	451,953.00	0.00%	451,953.00	0.00%	451,943.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,987,091.00	0.00%	1,987,091.00	0.00%	1,987,091.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,427,444.00)	-16.35%	(10,395,584.00)	2.25%	(10,629,041.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,941,185.00	0.00%	1,941,185.00	0.00%	1,941,185.00
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)		548,004,429.00	1.12%	554,157,275.00	1.79%	564,102,017.00

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)		(10,804,366.00)		12,596,746.00		20,658,914.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		109,227,877.07		98,423,511.07		111,020,257.07
2. Ending Fund Balance (Sum lines C and D1)		98,423,511.07		111,020,257.07		131,679,171.07
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,589,844.74		1,589,844.00		1,589,844.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	13,916,697.00		13,916,697.00		13,916,697.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	18,000,000.00		17,000,000.00		17,400,000.00
2. Unassigned/Unappropriated	9790	64,916,969.33		78,513,716.07		98,772,630.07
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		98,423,511.07		111,020,257.07		131,679,171.07
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,000,000.00		17,000,000.00		17,400,000.00
c. Unassigned/Unappropriated	9790	64,916,969.33		78,513,716.07		98,772,630.07
(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)		82,916,969.33		95,513,716.07		116,172,630.07
F. ASSUMPTIONS		<p>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.</p> <p>Adjustments to expenditures represents and MOU which will expire 6/30/2023.</p>				

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,744,623.00	5.38%	2,892,284.00	4.02%	3,008,554.00
2. Federal Revenues	8100-8299	103,366,904.00	-61.74%	39,545,444.00	0.00%	39,545,444.00
3. Other State Revenues	8300-8599	102,735,255.00	4.49%	107,351,471.00	3.37%	110,965,605.00
4. Other Local Revenues	8600-8799	2,280,501.00	0.00%	2,280,501.00	0.00%	2,280,501.00
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	113,684,203.00	3.78%	117,978,726.00	3.07%	121,603,454.00
6. Total (Sum lines A1 thru A5c)		324,811,486.00	-16.86%	270,048,426.00	2.72%	277,403,558.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				88,739,976.00		90,900,848.00
b. Step & Column Adjustment				528,744.00		555,182.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,632,128.00		1,699,789.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	88,739,976.00	2.44%	90,900,848.00	2.48%	93,155,819.00
2. Classified Salaries						
a. Base Salaries				63,489,412.00		63,893,353.00
b. Step & Column Adjustment				103,941.00		104,750.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				300,000.00		300,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	63,489,412.00	0.64%	63,893,353.00	0.63%	64,298,103.00
3. Employee Benefits	3000-3999	103,222,321.00	-35.06%	67,029,175.00	3.80%	69,576,437.00
4. Books and Supplies	4000-4999	29,150,528.00	-54.83%	13,168,354.00	0.00%	13,168,354.00
5. Services and Other Operating Expenditures	5000-5999	36,487,712.00	-17.33%	30,164,215.00	0.95%	30,450,935.00
6. Capital Outlay	6000-6999	5,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,001,113.00	0.00%	3,001,113.00	0.00%	3,001,113.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,992,935.00	-18.48%	8,961,075.00	2.61%	9,194,532.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				2,000,000.00		2,000,000.00
11. Total (Sum lines B1 thru B10)		335,088,997.00	-16.70%	279,118,133.00	2.05%	284,845,293.00

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)		(10,277,511.00)		(9,069,707.00)		(7,441,735.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		38,700,617.41		28,423,106.41		19,353,399.41
2. Ending Fund Balance (Sum lines C and D1)		28,423,106.41		19,353,399.41		11,911,664.41
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	28,423,106.41		19,353,400.00		11,911,664.41
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		(.59)		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		28,423,106.41		19,353,399.41		11,911,664.41
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.						
Adjustments to expenditures are estimated costs of growth in students with disabilities.						

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	637,830,986.00	5.31%	671,688,590.00	3.24%	693,436,498.00
2. Federal Revenues	8100-8299	103,366,904.00	-61.74%	39,545,444.00	0.00%	39,545,444.00
3. Other State Revenues	8300-8599	115,729,762.00	4.11%	120,484,516.00	3.00%	124,098,650.00
4. Other Local Revenues	8600-8799	5,083,897.00	0.00%	5,083,897.00	0.00%	5,083,897.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		862,011,549.00	-2.92%	836,802,447.00	3.03%	862,164,489.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				359,159,800.00		362,629,052.00
b. Step & Column Adjustment				3,737,124.00		3,811,688.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(267,872.00)		1,699,789.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	359,159,800.00	0.97%	362,629,052.00	1.52%	368,140,529.00
2. Classified Salaries						
a. Base Salaries				133,964,974.00		134,500,128.00
b. Step & Column Adjustment				235,154.00		236,227.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				300,000.00		300,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	133,964,974.00	0.40%	134,500,128.00	0.40%	135,036,355.00
3. Employee Benefits	3000-3999	260,866,127.00	-13.10%	226,687,047.00	3.89%	235,499,075.00
4. Books and Supplies	4000-4999	53,083,331.00	-30.11%	37,101,157.00	0.00%	37,101,157.00
5. Services and Other Operating Expenditures	5000-5999	70,067,361.00	-8.07%	64,411,191.00	1.26%	65,223,371.00
6. Capital Outlay	6000-6999	456,953.00	-1.09%	451,953.00	0.00%	451,943.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,988,204.00	0.00%	4,988,204.00	0.00%	4,988,204.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,434,509.00)	0.00%	(1,434,509.00)	0.00%	(1,434,509.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,941,185.00	0.00%	1,941,185.00	0.00%	1,941,185.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				2,000,000.00		2,000,000.00
11. Total (Sum lines B1 thru B10)		883,093,426.00	-5.64%	833,275,408.00	1.88%	848,947,310.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(21,081,877.00)		3,527,039.00		13,217,179.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		147,928,494.48		126,846,617.48		130,373,656.48
2. Ending Fund Balance (Sum lines C and D1)		126,846,617.48		130,373,656.48		143,590,835.48
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,589,844.74		1,589,844.00		1,589,844.00
b. Restricted	9740	28,423,106.41		19,353,400.00		11,911,664.41
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	13,916,697.00		13,916,697.00		13,916,697.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	18,000,000.00		17,000,000.00		17,400,000.00
2. Unassigned/Unappropriated	9790	64,916,969.33		78,513,715.48		98,772,630.07
f. Total Components of Ending Fund Balance		126,846,617.48		130,373,656.48		143,590,835.48
(Line D3f must agree with line D2)						
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,000,000.00		17,000,000.00		17,400,000.00
c. Unassigned/Unappropriated	9790	64,916,969.33		78,513,716.07		98,772,630.07
d. Negative Restricted Ending Balances						
(Negative resources 2000- 9999)	979Z			(.59)		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)		82,916,969.33		95,513,715.48		116,172,630.07
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.39%		11.46%		13.68%
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				
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d</p> <p>(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>		59,237.82		59,326.85		58,815.23
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>		883,093,426.00		833,275,408.00		848,947,310.00
<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>		883,093,426.00		833,275,408.00		848,947,310.00
<p>d. Reserve Standard Percentage Level</p> <p>(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>		17,661,868.52		16,665,508.16		16,978,946.20
<p>f. Reserve Standard - By Amount</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>		17,661,868.52		16,665,508.16		16,978,946.20
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi year 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):	59,237.82
District's ADA Standard Percentage Level:	1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)				
District Regular	60,351	60,769		
Charter School	268	268		
Total ADA	60,619	61,038	N/A	Met
Second Prior Year (2020-21)				
District Regular	60,766	60,769		
Charter School	268	268		
Total ADA	61,034	61,038	N/A	Met
First Prior Year (2021-22)				
District Regular	60,766	60,574		
Charter School	0	0		
Total ADA	60,766	60,574	0.3%	Met
Budget Year (2022-23)				
District Regular	59,238			
Charter School	0			
Total ADA	59,238			

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):

59,237.8

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2019-20)	District Regular	63,021	64,480	
	Charter School			
	Total Enrollment	63,021	64,480	N/A Met
Second Prior Year (2020-21)	District Regular	63,372	63,947	
	Charter School			
	Total Enrollment	63,372	63,947	N/A Met
First Prior Year (2021-22)	District Regular	62,945	62,116	
	Charter School			
	Total Enrollment	62,945	62,116	1.3% Not Met

Budget Year (2022-23)		
District Regular	62,882	
Charter School		
Total Enrollment	62,882	

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Due to the surge in COVID-19 we saw less students enrolled in Elk Grove schools.

- 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 Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2019-20)			
District Regular	60,769	64,480	
Charter School	268	0	
Total ADA/Enrollment	61,038	64,480	94.7%
Second Prior Year (2020-21)			
District Regular	60,574	63,947	
Charter School	268		
Total ADA/Enrollment	60,842	63,947	95.1%
First Prior Year (2021-22)			
District Regular	56,175	62,116	
Charter School			
Total ADA/Enrollment	56,175	62,116	90.4%
Historical Average Ratio:			93.4%

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

93.9%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	59,238	62,882	94.2%	Not Met
	Charter School	0			
	Total ADA/Enrollment	59,238	62,882		
1st Subsequent Year (2023-24)	District Regular	59,327	62,683	94.6%	Not Met
	Charter School				
	Total ADA/Enrollment	59,327	62,683		
2nd Subsequent Year (2024-25)	District Regular	58,815	62,560	94.0%	Not Met
	Charter School				
	Total ADA/Enrollment	58,815	62,560		

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

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

1a.

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

Explanation:

(required if NOT met)

We are projecting flat enrollment using a 3 year average to project both enrollment and ADA levels.

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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Step 1 - Change in Population				
a. ADA (Funded)				
(Form A, lines A6 and C4)	60,574.08	59,237.72	58,727.00	58,047.00
b. Prior Year ADA (Funded)		60,574.08	59,237.72	58,727.00
c. Difference (Step 1a minus Step 1b)		(1,336.36)	(510.72)	(680.00)
d. Percent Change Due to Population				
(Step 1c divided by Step 1b)		(2.21%)	(.86%)	(1.16%)

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding	609,124,989.00	632,337,255.00	666,026,877.00
b1. COLA percentage	6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)	39,958,599.28	34,019,744.32	26,774,280.46
c. Percent Change Due to Funding Level			
(Step 2b2 divided by Step 2a)	6.6%	5.4%	4.0%

Step 3 - Total Change in Population and Funding Level

(Step 1d plus Step 2c)

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

4.4%	4.5%	2.9%
3.35% to 5.35%	3.52% to 5.52%	1.86% to 3.86%

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)	141,602,254.00	141,583,103.00	141,583,103.00	141,583,103.00
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)	613,771,637.00	637,901,164.00	671,590,892.00	693,215,643.00
District's Projected Change in LCFF Revenue:		3.93%	5.28%	3.22%
LCFF Revenue Standard		3.35% to 5.35%	3.52% to 5.52%	1.86% to 3.86%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	452,447,383.49	498,116,430.77	90.8%
Second Prior Year (2020-21)	443,326,122.14	472,517,392.52	93.8%
First Prior Year (2021-22)	474,782,673.00	528,107,777.00	89.9%
Historical Average Ratio:			91.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.5% to 94.5%	88.5% to 94.5%	88.5% to 94.5%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	498,539,192.00	546,063,244.00	91.3%	Met
1st Subsequent Year (2023-24)	501,992,851.00	552,216,090.00	90.9%	Met
2nd Subsequent Year (2024-25)	511,645,600.00	562,160,832.00	91.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.35%	4.52%	2.86%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-5.65% to 14.35%	-5.48% to 14.52%	-7.14% to 12.86%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-0.65% to 9.35%	-0.48% to 9.52%	-2.14% to 7.86%

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)	221,036,021.00		
Budget Year (2022-23)	103,366,904.00	(53.24%)	Yes
1st Subsequent Year (2023-24)	39,545,444.00	(61.74%)	Yes
2nd Subsequent Year (2024-25)	39,545,444.00	0.00%	No

Explanation:
(required if Yes)

Fiscal year 2022-23 reduces one-time COVID-19 Relief Funding and assumes the district will continue to receive the same level of Federal funds in the out years.

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

First Prior Year (2021-22)	151,367,874.00		
Budget Year (2022-23)	115,729,762.00	(23.54%)	Yes
1st Subsequent Year (2023-24)	120,484,516.00	4.11%	No
2nd Subsequent Year (2024-25)	124,098,650.00	3.00%	No

Explanation:
(required if Yes)

Fiscal year 2022-23 reduces one-time COVID-19 Relief Funding and applies the statutory COLA to the remaining categorical programs the district receives on an ongoing basis.

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

First Prior Year (2021-22)	8,087,457.00		
Budget Year (2022-23)	5,083,897.00	(37.14%)	Yes
1st Subsequent Year (2023-24)	5,083,897.00	0.00%	No
2nd Subsequent Year (2024-25)	5,083,897.00	0.00%	No

Explanation:
(required if Yes)

Fiscal year 2022-23 reduces deferred revenue to reflect ongoing grant funding.

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

First Prior Year (2021-22)	184,596,232.00		
Budget Year (2022-23)	53,083,331.00	(71.24%)	Yes
1st Subsequent Year (2023-24)	37,101,157.00	(30.11%)	Yes
2nd Subsequent Year (2024-25)	37,101,157.00	0.00%	No

Explanation:
(required if Yes)

Fiscal year 2022-23 reduces one-time COVID-19 Relief expenditures and 2023-24 removes the final amount of projected funding as the funds expire June 30, 2024.

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

First Prior Year (2021-22)	67,155,853.00		
Budget Year (2022-23)	70,067,361.00	4.34%	No
1st Subsequent Year (2023-24)	64,411,191.00	(8.07%)	Yes
2nd Subsequent Year (2024-25)	65,223,371.00	1.26%	No

Explanation:
(required if Yes)

Fiscal year 2022-23 reduces one-time COVID-19 Relief expenditures and 2023-24 removes the final amount of projected funding as the funds expire June 30, 2024.

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

First Prior Year (2021-22)	380,491,352.00
----------------------------	----------------

Budget Year (2022-23)	224,180,563.00	(41.08%)	Not Met
1st Subsequent Year (2023-24)	165,113,857.00	(26.35%)	Not Met
2nd Subsequent Year (2024-25)	168,727,991.00	2.19%	Met

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

First Prior Year (2021-22)	251,752,085.00		
Budget Year (2022-23)	123,150,692.00	(51.08%)	Not Met
1st Subsequent Year (2023-24)	101,512,348.00	(17.57%)	Not Met
2nd Subsequent Year (2024-25)	102,324,528.00	.80%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Fiscal year 2022-23 reduces one-time COVID-19 Relief Funding and assumes the district will continue to receive the same level of Federal funds in the out years.

Explanation:

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

Fiscal year 2022-23 reduces one-time COVID-19 Relief Funding and applies the statutory COLA to the remaining categorical programs the district receives on an ongoing basis.

Explanation:

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

Fiscal year 2022-23 reduces deferred revenue to reflect ongoing grant funding.

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

Explanation:

Books and Supplies
(linked from 6B
if NOT met)

Fiscal year 2022-23 reduces one-time COVID-19 Relief expenditures and 2023-24 removes the final amount of projected funding as the funds expire June 30, 2024.

Explanation:

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

Fiscal year 2022-23 reduces one-time COVID-19 Relief expenditures and 2023-24 removes the final amount of projected funding as the funds expire June 30, 2024.

7. **CRITERION: Facilities Maintenance**

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

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

NOTE:

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

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

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

No

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

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

782,065,803.00

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

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

- c. Net Budgeted Expenditures and Other Financing Uses

782,065,803.00

23,461,974.09

23,672,588.00

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	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	15,001,000.00	16,400,000.00	20,400,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	74,481,851.33	104,087,680.87	73,321,336.81
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	89,482,851.33	120,487,680.87	93,721,336.81
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	736,766,127.11	758,529,000.13	1,020,248,904.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221- 7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	736,766,127.11	758,529,000.13	1,020,248,904.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	12.1%	15.9%	9.2%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

4.0%	5.3%	3.1%
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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 Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	3,783,262.68	498,405,582.50	N/A	Met
Second Prior Year (2020-21)	31,320,795.95	473,138,150.59	N/A	Met
First Prior Year (2021-22)	(12,665,494.00)	528,830,383.00	2.4%	Met
Budget Year (2022-23) (Information only)	(10,804,366.00)	548,004,429.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

59,238

District's Fund Balance Standard Percentage Level:

.7%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ²		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	71,379,554.22	86,789,312.44	N/A	Met
Second Prior Year (2020-21)	95,101,126.44	90,572,575.12	4.8%	Not Met
First Prior Year (2021-22)	101,042,859.12	121,893,371.07	N/A	Met
Budget Year (2022-23) (Information only)	109,227,877.07			

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)

The district negotiated an off-schedule one-time payment to employees in 2020-21 which was funded from one-time undesignated reserves.

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	59,238	59,327	58,815
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	883,093,426.00	833,275,408.00	848,947,310.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	883,093,426.00	833,275,408.00	848,947,310.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	17,661,868.52	16,665,508.16	16,978,946.20
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)	17,661,868.52	16,665,508.16	16,978,946.20

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	18,000,000.00	17,000,000.00	17,400,000.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	64,916,969.33	78,513,716.07	98,772,630.07
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	(.59)	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)	82,916,969.33	95,513,715.48	116,172,630.07
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.39%	11.46%	13.68%
District's Reserve Standard				
(Section 10B, Line 7):		17,661,868.52	16,665,508.16	16,978,946.20
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

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

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2021-22)	(110,028,653.00)			
Budget Year (2022-23)	(113,684,203.00)	3,655,550.00	3.3%	Met
1st Subsequent Year (2023-24)	(117,978,726.00)	4,294,523.00	3.8%	Met
2nd Subsequent Year (2024-25)	(121,603,454.00)	3,624,728.00	3.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2021-22)	722,606.00			
Budget Year (2022-23)	1,941,185.00	1,218,579.00	168.6%	Not Met
1st Subsequent Year (2023-24)	1,941,185.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	1,941,185.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?			No	

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

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

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

1a.	MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.	
	Explanation:	
	(required if NOT met)	
1b.	MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.	
	Explanation:	
	(required if NOT met)	
1c.	NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.	
	Explanation:	
	(required if NOT met)	Increase in transfers is to support operations in the Cafeteria Fund (13).
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)

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Leases	2	Fd 01, Resc 0000, obj 8011	Fd 01, Obj 743x	920,671
Certificates of Participation	18	Fd 52, Obj 8611	Fd 52, Obj 743x	95,530,000
General Obligation Bonds	25	Fd 51, Obj 8611	Fd 51, Obj 743x	59,210,919
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fd 01, Resc 0000	Fd 01, Obj 1000-2999	13,293,457

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

1995 Mello Roos Bonds	2	Fd 52, Obj 8611	Fd 52, Obj 743x	5,720,000
2008 Mello Roos Bonds	14	Fd 52, Obj 8611	Fd 52, Obj 743x	651,133
2012 Refunding Series	12	Fd 52, Obj 8611	Fd 52, Obj 743x	76,765,000
2019 General Obligation Bonds	24	Fd 51, Obj 8611	Fd 51, Obj 743x	115,300,000
2019 Lease Financing	18	Fd 52, Obj 8611	Fd 52, Obj 743x	11,330,000
2021 General Obligation Bonds	25	Fd 51, Obj 8611	Fd 51, Obj 743x	140,500,000
TOTAL:				519,221,180

Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
(2021-22)	(2022-23)	(2023-24)	(2024-25)
Annual Payment	Annual Payment	Annual Payment	Annual Payment

Type of Commitment (continued)	(P & I)	(P & I)	(P & I)	(P & I)
Leases	499,111	499,111	499,111	0
Certificates of Participation	6,196,819	4,547,069	4,547,659	4,534,568
General Obligation Bonds	2,289,081	2,289,081	2,289,081	2,289,081
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	400,000	400,000	400,000	400,000
Other Long-term Commitments (continued):				
1995 Mello Roos Bonds	2,106,400	2,103,625	2,098,538	2,090,813
2008 Mello Roos Bonds	30,433	34,792	40,144	46,835
2012 Refunding Series	4,718,738	6,334,263	6,332,488	6,337,113
2019 General Obligation Bonds	12,236,300	3,933,800	3,933,800	3,933,800
2019 Lease Financing	850,773	853,417	849,433	853,030
2021 General Obligation Bonds	3,127,032	13,804,912	9,597,412	3,191,162
Total Annual Payments:	32,454,687	34,800,070	30,587,666	23,676,402
Has total annual payment increased over prior year (2021-22)?	Yes	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes
to increase in total
annual payments)

The increase in annual payments will be funded by tax proceeds.

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

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

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

No

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

Explanation:

(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

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

The district retiree health benefits program consists of 2 group; one group for employees who retired prior to 7/1/2000 and another for retiree who contribute a Health Benefit Trust. For employees who retired prior to 7/1/2000 the district funds pay-as-you-go. Active employees who are benefit eligible contribute to the Trust.

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

a. Total OPEB liability

12,171,425.00

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

0.00

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

12,171,425.00

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

Actuarial

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

Jun 30, 2020

5. OPEB Contributions

Budget Year

1st Subsequent Year

2nd Subsequent Year

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

993,983.00	951,158.00	904,754.00
19,416,588.00	20,387,417.00	21,406,788.00
1,324,450.00	1,324,500.00	1,324,500.00
262.00	262.00	262.00

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:

The district is self-insured for workers' compensation as part of a JPA with School Insurance Authority (SIA). Current contributions are 1.75% of gross salary for all employees.

3. Self-Insurance Liabilities

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

8,364,671.00

0.00

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
4. Self-Insurance Contributions			
a. Required contribution (funding) for self-insurance programs	8,764,815.00	8,764,815.00	8,764,815.00
b. Amount contributed (funded) for self-insurance programs	8,764,815.00	8,764,815.00	8,764,815.00

S8. Status of Labor Agreements

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

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

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

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

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

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

Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
(2021-22)	(2022-23)	(2023-24)	(2024-25)

Number of certificated (non-management) full - time - equivalent(FTE) positions

3557	3600	3600	3600
------	------	------	------

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.

Contract negotiations were completed as of June 30, 2022 and have been reopened for the 2022-23 school year.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

Is the cost of salary settlement included in the budget and multi year 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

3,852,982

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

7. Amount included for any tentative salary schedule increases

0

0

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

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

50,746,591

52,776,455

56,998,571

3. Percent of H&W cost paid by employer

80.0%

80.0%

80.0%

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

4.0%

8.0%

8.0%

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:

--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes

Yes

Yes

2. Cost of step & column adjustments

3,662,590

3,737,124

3,811,688

3. Percent change in step & column over prior year

1.5%

1.5%

1.5%

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

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

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

Yes

Yes

Yes

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

No

No

No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	2444.6	2608.5	2608.5	2608.5

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.

Contract negotiations expired June 30, 2022 for three of our four groups. Contract negotiations are currently open for the 2022-23 school year.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

Is the cost of salary settlement included in the budget and multi year 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

1,451,064

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

7. Amount included for any tentative salary schedule increases

0

0

0

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

36,154,449

37,600,627

40,608,677

80.0%

80.0%

80.0%

Classified (Non-management) Prior Year Settlements

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

No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

Yes

Yes

Yes

234,685

235,154

236,227

.2%

.2%

.2%

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

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

No

No

No

No

No

No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	547.3	587.3	587.3	587.3

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

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

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

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 28, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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

Yes

ADDITIONAL FISCAL INDICATORS

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

- A1.** Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5.** Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?

No
No
No
No
No
No
No

- A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

No

No

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

Comments:

(optional)

End of School District Budget Criteria and Standards Review

2022-23 Budget Adoption Reserves

Substantiation of need for reserves greater than the state cap of 10% (SB 751)

District: Elk Grove Unified School District

CDS #: 34-67314

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the state cap (10% Senate Bill (SB) 751), shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the cap for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the imposed cap.

		2022-23
Total General Fund Expenditures & Other Uses		\$ 883,093,426
Reserve Cap	10%	\$ 88,309,343
General Fund Combined Ending Fund Balance		\$ 126,846,617
Special Reserve Fund Ending Fund Balance		\$ -
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		\$ 1,589,845
Restricted		\$ 28,423,106
Committed		\$ 13,916,697
Assigned		\$ -
Reserve for economic uncertainties		\$ 18,000,000
Unassigned and Unappropriated		\$ 64,916,969
Subtotal Assigned, Unassigned & Unappropriated		\$ 82,916,969
Total Components of ending balance		\$ 126,846,617
		TRUE
Assigned & Unassigned balances above the cap		\$ -

Statement of Reasons	
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the state cap of 10%:	
<input type="checkbox"/>	<i>Elk Grove Unified does not have assigned or unassigned components of the fund balance in excess of the state cap of 10%.</i>
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	

ELK GROVE UNIFIED SCHOOL DISTRICT
Finance & School Support

**2022-23
BUDGET ASSUMPTIONS**

GENERAL FUND - 01

I. REVENUES

A. State Revenue

1. The Facilities Department generates enrollment projections based on the classroom space available in the attendance areas surrounding each school. They also track new housing developments and building permits within our school district boundaries and utilize this information to project enrollments. For the 2022-23 through 2024-25 school years we are projecting flat enrollment.

The after affects of the pandemic have resulted in lower than normal enrollments levels. Therefore, a three-year average of enrollment captured on the first Wednesday in October (Census Day) was used to project enrollment for funding purposes.

2. The State Revenue calculations are based increase the Governor's May Revision which projects of 6.57% COLA for the Local Control Funding Formula (LCFF) for the budget year, and the Department of Finance's recommended COLA of 5.38% for 2023-24 and 4.02% for 2024-25.

State Revenue calculations also include a three-year average of funded ADA. Like enrollment this is to account for the affects of the pandemic.

3. Revenue for Special Education from AB 602 using a State Target Rate (STR) of \$820 and is based on 2020-21 ADA, and includes the statutory COLA for 2023-24 and 2024-25.

B. Federal Revenues

1. Budgeted amounts for Federal revenues are based on award notifications from 2021-22.
2. Deferred revenue from 2021-22 was included for our year two Elementary and Secondary School Emergency Relief (ESSER) III plan.

C. Other State (Categorical) Revenues

1. Budgeted amounts for State revenues are based on award notifications from 2021-22 and COLA applied where applicable.

GENERAL FUND - 01 (Cont.)

II. EXPENDITURES

A. Ongoing Expenditures and Growth

1. The District is projecting growth of \$4 million in on-going costs to for additional supports for students with disabilities.
2. Class size will continue with the following staffing ratios: 12:1 in grades TK, 24:1 in grades K-3, 28:1 in grades 4-6, 25.72:1 for grades 7-8 and 26.22:1 in grades 9-12.

B. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

C. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified reflected negotiated agreement(s) and include step/column increases.
2. This budget continues to have limited staffing growth. Only staff necessary to open new schools, growth for custodians, grounds workers, maintenance workers, special education staff, and bus drivers has been budgeted on a case by case basis.

D. Health Benefits

1. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2022-23 budget includes an increase of 4% in health care premiums, an 8% increase in 2023-24 and 2024-25 projected budgets.
2. The unemployment insurance rate for the district is 0.50%.
3. The self-insurance reserve for Workers' Compensation will be fully funded at the end of 2022-23. The worker's compensation rate is 1.75% of gross salary for all employees.
4. The PERS employer rate for classified employees is at budgeted at 25.37% and STRS employer rate for certificated employees is budgeted at 19.1%.

E. Education Protection Act (EPA)

1. In accordance with the implementation of Proposition 30 and amended by Proposition 55, Districts are required to expend EPA funds on instructional and instruction related activities. We have allocated a portion of 2022-23 classroom teacher salaries and benefits for grades TK through 6 to satisfy this requirement.

GENERAL FUND - 01 (Cont.)

III. DISTRICT RESERVES

A. Unrestricted

1. We have an undesignated reserve of \$64,916,970 of in the district's unrestricted General Fund.
2. With the implementation of SB 571 starting with the 2022-23 fiscal year districts may not have an assigned or unassigned fund balance greater than 10%. We have committed funds for professional development of 28 hours per employee as negotiated with our bargaining units, and committed funding to maintain programming for our high need pupils due to the district's drop in unduplicated pupil percentage.

ELK GROVE UNIFIED SCHOOL DISTRICT
Finance & School Support

**2022-23
BUDGET ASSUMPTIONS**

CHARTER FUND - 09

I. REVENUES

A. State Revenue

1. The Facilities Department generates enrollment projections based on the classroom space available for the Charter School. They also track new housing developments and building permits within our school district boundaries and utilize this information to project enrollment growth. For the 2022-23 adopted budgets we have assumed zero growth for the Charter School.
2. Average Daily Attendance projections are based upon the prior year's P2 average percentage of ADA to CBEDS enrollment.

B. Other State (Categorical) Revenues

1. The changes in budgeted amounts for State revenues are based on award notifications projected for 2022-23.

II. EXPENDITURES

A. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.

B. Health Benefits

1. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2022-23 budget includes an increase of 4% in health care premiums, an 8% increase in 2023-24 and 2024-25 projected budgets.
2. The unemployment insurance rate for the district is 1.20%.
3. The self-insurance reserve for Workers' Compensation will be fully funded at the end of 2022-23. The worker's compensation rate is 1.75%.
4. The PERS employer rate for classified employees is at budgeted at 25.37% and STRS employer rate for certificated employees is budgeted at 19.1%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Finance & School Support

**2022-23
BUDGET ASSUMPTIONS**

ADULT EDUCATION FUND - 11

I. REVENUES

A. Federal Revenues

1. The budgeted amounts for Federal revenues are based on award notifications 2022-23.

B. Other State (Categorical) Revenues

1. The changes in budgeted amounts for State revenues are based on award notifications 2022-23.

II. EXPENDITURES

A. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

B. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.

C. Health Benefits

1. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2022-23 budget includes an increase of 4% in health care premiums, an 8% increase in 2023-24 and 2024-25 projected budgets.
2. The unemployment insurance rate for the district is 1.20%.
3. The self-insurance reserve for Workers' Compensation will be fully funded at the end of 2022-23. The worker's compensation rate is 1.75%.
4. The PERS employer rate for classified employees is at budgeted at 25.37% and STRS employer rate for certificated employees is budgeted at 19.1%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Finance & School Support

**2022-23
BUDGET ASSUMPTIONS**

CHILD DEVELOPMENT FUND - 12

I. REVENUES

A. Federal Revenues

1. The budgeted amounts for Federal revenues are based on award notifications for 2022-23.

B. Other Local (Categorical) Revenues

1. The changes in budgeted amounts for Local revenues are based on award notifications projected for 2022-23.

II. EXPENDITURES

A. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

B. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.

C. Health Benefits

1. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2022-23 budget includes an increase of 4% in health care premiums, an 8% increase in 2023-24 and 2024-25 projected budgets.
2. The unemployment insurance rate for the district is 1.20%.
3. The self-insurance reserve for Workers' Compensation will be fully funded at the end of 2022-23. The worker's compensation rate is 1.75%.
4. The PERS employer rate for classified employees is at budgeted at 25.37% and STRS employer rate for certificated employees is budgeted at 19.1%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Finance & School Support

**2022-23
BUDGET ASSUMPTIONS**

CAFETERIA FUND - 13

I. REVENUES

A. Federal Revenues

1. The budgeted amounts for Federal revenues are based on projected meals for 2022-23 and reflects the universal meal reimbursement program.

II. EXPENDITURES

A. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

B. Classified Salaries

1. Salaries for Classified include Board approved agreements.

C. Health Benefits

1. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2022-23 budget includes an increase of 4% in health care premiums, an 8% increase in 2023-24 and 2024-25 projected budgets.
2. The unemployment insurance rate for the district is 1.20%.
3. The self-insurance reserve for Workers' Compensation will be fully funded at the end of 2022-23. The worker's compensation rate is 1.75%.
4. The PERS employer rate for classified employees is at budgeted at 25.37%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Finance & School Support

**2022-23
BUDGET ASSUMPTIONS**

DEFERRED MAINTENANCE FUND - 14

I. REVENUES

A. Revenue

1. Revenue is not budgeted for Deferred Maintenance. All State funding is part of the General Fund (01).

II. EXPENDITURES

- A.** Expenditures in the Deferred Maintenance Fund vary from year to year and currently there are not planned expenditures for 2022-23.

ELK GROVE UNIFIED SCHOOL DISTRICT
Finance & School Support

**2022-23
BUDGET ASSUMPTIONS**

BUILDING FUND - 21

I. REVENUES

A. Revenue

1. The budget for the Building Fund is based on the District's Facilities Master Plan, modernization eligibility and availability of other sources of project funding.
2. The projected budget anticipates that the carryover balance will be almost fully expended by the end of the fiscal year.
3. Building Fund revenue varies from year to year depending on bond series.

II. EXPENDITURES

A. Payroll

1. None.

B. Outlay and transfers

1. Expenditures and transfers both into and out of the Building Fund vary significantly from year to year, based on the type of scope of projects begun and in process. As the construction plan evolves, transfers to shift funding amount projects are updated accordingly.

ELK GROVE UNIFIED SCHOOL DISTRICT
Finance & School Support

**2022-23
BUDGET ASSUMPTIONS**

CAPITAL FACILITIES FUND - 25

I. REVENUES

A. Revenue

1. The budget for the Capital Facilities Fund is based on developer fee revenue from new housing starts.
2. Developer fee revenue varies from year to year, as does the associated interest.
3. The revenue items in the projected budget are conservative estimates based on the most current information available.

II. EXPENDITURES

A. Payroll

1. Contracted positions related to enrollment growth are assigned to Fund 25.
2. Salaries for both Certificated and Classified include Board approved agreements.

B. Health Benefits

1. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2022-23 budget includes an increase of 4% in health care premiums, an 8% increase in 2023-24 and 2024-25 projected budgets.
2. The unemployment insurance rate for the district is 1.20%.
3. The self-insurance reserve for Workers' Compensation will be fully funded at the end of 2022-23. The worker's compensation rate is 1.75%.
4. The PERS employer rate for classified employees is at budgeted at 25.37%.

C. Outlay and transfers

1. Expenditures and transfers out of the Capital Facilities Fund vary significantly from year to year, based on the District's need for new schools.
2. Transfers between Fund 25 and Fund 35 may change as the new school construction plan shifts priorities.

ELK GROVE UNIFIED SCHOOL DISTRICT
Finance & School Support

**2022-23
BUDGET ASSUMPTIONS**

COUNTY SCHOOL FACILITIES FUND - 35

I. REVENUES

A. Revenue

1. The budget for the County School Facilities Fund is based on the District's need for new schools due to new housing starts, and modernization projects for existing schools.
2. The projected budget anticipates that the carryover balance and state funding will be almost fully expended by the end of the fiscal year.
3. County School Facilities revenue varies from year to year, as the school construction and modernization plans change.

II. EXPENDITURES

A. Payroll

1. No contracted positions or time sheet expenses are assigned to Fund 35.

B. Outlay and transfers

1. Expenditures and transfers both into and out of, the County School Facilities Fund vary significantly from year to year, based on the District's need for site acquisition, planning and construction of new schools, and eligibility for modernization projects. As the construction plan changes, transfers to shift funding among projects are updated accordingly.

ELK GROVE UNIFIED SCHOOL DISTRICT
Finance & School Support

**2022-23
BUDGET ASSUMPTIONS**

SPECIAL RESERVE FUND-CAPITAL - 40

I. REVENUES

A. Revenue

- a. Redevelopment revenue is recognized as it is received from the Sacramento Housing and Redevelopment Agency (SHRA). The projected budget anticipates that the carryover balance and remaining new revenues will be fully expended by the end of the fiscal year.
- b. Interest is estimated conservatively and adjusted as actual amounts become known.

II. EXPENDITURES

A. Payroll

1. No payroll expenditures are charged to Fund 40.

B. Outlay and transfers

1. Expenditures are planned and processed to utilize the grant amounts specified for each site.

ELK GROVE UNIFIED SCHOOL DISTRICT
Finance & School Support

**2022-23
BUDGET ASSUMPTIONS**

CAPITAL PROJECT FUND - 49

I. REVENUES

A. Revenue

1. The budget for the Capital Project Fund is based on proceeds from bond sales and excess Mello-Roos tax collections from housing growth.
2. The projected budget anticipates that the majority of the carryover balance and state funding will be expended by the end of the fiscal year.
3. Excess tax revenue varies from year to year, and the adopted budget is a conservative estimate which is reviewed and adjusted in light of actual receipts.

II. EXPENDITURES

A. Payroll

1. Contracted positions related to capital projects are assigned to Fund 49.
2. Step and column are included in this budget.

B. Health Benefits

1. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2022-23 budget includes an increase of 4% in health care premiums, an 8% increase in 2023-24 and 2024-25 projected budgets.
2. The unemployment insurance rate for the district is 1.20%.
3. The self-insurance reserve for Workers' Compensation will be fully funded at the end of 2022-23. The worker's compensation rate is 1.75%.
4. The PERS employer rate for classified employees is at budgeted at 25.37%.

C. Outlay

1. Expenditures and transfers both into and out of, the Capital Project Fund vary significantly from year to year based on the District's need for new schools and modernization projects.
2. The "transfers in" budget also is used to transfer excess Mello-Roos taxes to Fund 49 from Fund 52 based on the Sacramento County Assessor's Office calculation and is adjusted when the actual amount becomes known in December of each fiscal year.

ELK GROVE UNIFIED SCHOOL DISTRICT
Finance & School Support

**2014-2015
BUDGET ASSUMPTIONS**

BOND INTEREST AND REDEMPTION FUND - 51

I. REVENUES

A. Revenue

1. Revenues are based on the debt service schedule established in the Official Statements of the Measure M General Obligation Bond sales.
2. Interest is estimated conservatively and adjusted as actual amounts become known.

II. EXPENDITURES

A. Payroll

1. No payroll expenditures are charged to Fund 51.

B. Outlay and transfers

1. Expenditures in the Bond Interest and Redemption Fund vary from year to year according to the debt service schedule.

ELK GROVE UNIFIED SCHOOL DISTRICT
Finance & School Support

**2014-2015
BUDGET ASSUMPTIONS**

DEBT SERVICE FUND - 52

I. REVENUES

A. Revenue

1. The Secured Roll amount is based on information provided by the Sacramento County Assessor's Office.
2. Interest is estimated conservatively and adjusted as actual amounts become known.

II. EXPENDITURES

A. Payroll

1. No payroll expenditures are charged to Fund 52.

B. Outlay and transfers

1. Expenditures in the Debt Service Fund vary from year to year, and are controlled by the District's Fiscal Agent, the Sacramento County Treasurer's Office.
2. The budget is based on the principal and interest payments due on the various active District bond issues.
3. Mello-Roos tax collections in excess of debt service requirements will be transferred out to Fund 49 based on the Sacramento County Assessors Office calculation. The "transfers out" budget will be adjusted when the actual amount becomes known in December of each fiscal year.

ELK GROVE UNIFIED SCHOOL DISTRICT
Finance & School Support

**2022-23
BUDGET ASSUMPTIONS**

SELF INSURANCE FUND - 67

I. REVENUES

A. Revenue

1. A value of 2.00% of gross salary from covered employees at the district expense, and is transferred to our JPA Schools Insurance Authority (SIA) for management of workers' compensation claims and return to work program.

II. EXPENDITURES

A. Classified Salaries

1. Salaries for Classified include Board approved agreements.

B. Health Benefits

1. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2022-23 budget includes an increase of 4% in health care premiums, an 8% increase in 2023-24 and 2024-25 projected budgets.
2. The unemployment insurance rate for the district is 1.20%.
3. The self-insurance reserve for Workers' Compensation will be fully funded at the end of 2022-23. The worker's compensation rate is 1.75%.
4. The PERS employer rate for classified employees is at budgeted at 25.37%.

C. Expenditures

1. The professional services budget is based on the actuarial report for the liability from the workers' compensation claims.

III. DISTRICT RESERVES

A. Unrestricted

1. The rate applied to gross salary continues to be evaluated twice annually to ensure enough funds are being collected and to not create excess reserves.

**Elk Grove Unified School District
2022-2023
Adopted Budget
Multi Year Budget Assumptions
General Fund**

2023-2024

Revenue

LCFF	<p>Ongoing increased state-aid portion of LCFF revenue to reflect anticipated COLA of 5.38%. Refer to FCMAT LCFF Calculator included with the budget.</p> <p>Ongoing 5.38% increase in COLA for mandate block grant and special education AB602.</p> <p>Decrease in UPP from 51.82% to 51.60% in fiscal year.</p> <p>Enrollment projections are based on a three-year average as of census day (1st Wednesday in October).</p> <p>Funded ADA projections are based on a three-year average.</p>
Federal/State/Local	<p>Removed one-time federal COVID-19 funding and one-time state COVID-19 funding. Adjusted revenue to align with actuals.</p>

Expenditures

Certificated Salaries	<p>Increased by step and column (1.5%) for contracted staff.</p> <p>Staffing remains the same as 2022-23:</p> <ul style="list-style-type: none">12:1 staff to student ratio for Transitional Kindergarten24:1 teacher staffing ratio for grades K-328:1 teacher staffing ratio for grades 4-625.72:1 teacher staffing ratio for grades 7-826.22:1 teacher staffing ratio for grades 9-12 <p>Increase in contributions for increase costs related special education self-contained classes and 3% for Routine Restricted Maintenance.</p>
Classified Salaries	<p>Increased by step and column (0.2%) for contract staff.</p> <p>Staff remains the same as 2022-23.</p> <p>Increase in contributions for increase costs related special education self-contained classes.</p>

**Elk Grove Unified School District
2022-2023
Adopted Budget
Multi Year Budget Assumptions
General Fund**

Benefits	Adjusted benefits due to changes in salaries.
	Increased January, 2023 through June, 2024 4% for projected rate increase in health care programs.
	Cal-STRS rate increase to 19.10%
	Cal-PERS rate increase to 25.20%
Books/Supplies	Removed one-time expenditures related to COVID-19 and one-time funding priorities.
Services/Other Operating	Removed one-time expenditures related to COVID-19 and one-time funding priorities.
Capital Outlay	Removed one-time expenditures related to COVID-19.

Components of Unrestricted Ending Fund Balance

Non-spendable:

Revolving Cash	\$140,000
Stores	\$507,208
Prepaid	\$942,636

Committed:

Negotiated Professional Development (28 hours)	\$6,000,000
Loss of UPP funding of supplemental/concentration	\$7,916,697

Assigned:

Reserve for Economic Uncertainties: Mandated 2% \$17,000,000

Restricted Reserve: \$19,353,400

Unassigned/Unappropriated: (9%) \$78,513,716

**Elk Grove Unified School District
2022-2023
Adopted Budget
Multi Year Budget Assumptions
General Fund**

2024-2025

Revenue

LCFF Ongoing increased state-aid portion of LCFF revenue to reflect anticipated COLA of 4.02% from School Services of California. Refer to FCMAT LCFF Calculator included with the budget.

Enrollment projections are based on a three-year average as of census day (1st Wednesday in October).

Funded ADA projections are based on a three-year average.

Federal/State/Local Projected same as 2022-23.

Expenditures

Certificated Salaries Increased by step and column (1.5%) for contracted staff.

Staffing remains the same as 2022-23:
10:1 staff to student ratio for Transitional Kindergarten
24:1 teacher staffing ratio for grades K-3
28:1 teacher staffing ratio for grades 4-6
25.72:1 teacher staffing ratio for grades 7-8
26.22:1 teacher staffing ratio for grades 9-12

Increase in contributions for increase costs related special education self-contained classes and 3% for Routine Restricted Maintenance.

Classified Salaries Increased by step and column (0.2%) for contract staff.

Increase in contributions for increase costs related special education self-contained classes.

Benefits Adjusted benefits due to changes in salaries.

Increased 8% for projected rate increase in health care programs.

Cal-STRS rate flat at 19.10%

Cal-PERS rate increase to 23.70%

Books/Supplies Projected same as 2023-24.

**Elk Grove Unified School District
2022-2023
Adopted Budget
Multi Year Budget Assumptions
General Fund**

Services/Other Operating	Projected same as 2023-24 with 2.50% for increase costs in utilities and phones.
Capital Outlay	Projected same as 2023-24.

Components of Unrestricted Ending Fund Balance

Non-spendable:

Revolving Cash	\$140,000
Stores	\$507,208
Prepaid	\$942,636

Committed:

Negotiated Professional Development (28 hours)	\$6,000,000
Loss of UPP funding of supplemental/concentration	\$7,916,697

Assigned:

<i>Reserve for Economic Uncertainties:</i> Mandated 2%	\$17,400,000
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<i>Restricted Reserve:</i>	\$11,911,665
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<i>Unassigned/Unappropriated:</i> (12%)	\$98,772,620
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