

# 2022-23 Adopted Budget



**Business Services**

**June 7, 2022**

**Publication Information**

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This and other financial & budget documents of the Hemet Unified School District are posted on the web site:

[www.hemetusd.org](http://www.hemetusd.org)

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# Hemet Unified School District Governing Board



**Vic Scarvarda, President  
Area 1, Term Expires 2022**



**Stacey Bailey, Vice President  
Area 3, Term Expires 2024**



**Megan Haley, Member  
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**Sumanta Chaudhuri, Member  
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**Patrick Searl, Member  
Area 3, Term Expires 2024**



**Ross Valenzuela, Member  
Area 3, Term Expires 2022**

*Additional information about Hemet USD's Governing Board is available at [www.hemetusd.org](http://www.hemetusd.org)*



# Hemet Unified School District Administration



**Dr. Christi Barrett**  
Superintendent

## **CABINET MEMBERS**

Darrin Watters  
Deputy Superintendent, Business Services

Tracy Chambers  
Assistant Superintendent, Education Services

Dr. Derek Jindra  
Assistant Superintendent, Human Resources

Dr. Jennifer Martin  
Assistant Superintendent, Student Support Services



# DISTRICT INFORMATION

The Hemet Unified School District was established on July 1, 1966 as a result of the unification of the Alamos and Cottonwood Districts, the Hemet Valley Union School District, and the Hemet Union High School District.

Hemet Unified covers over 650 square miles of very diverse topography; from valley flat lands to foothills to mountains and is one of the largest districts in the state in geographic size. It serves a growing community with a current enrollment of over 21,000 students. The district is made up of Pre-school centers at nine school locations, eleven elementary schools (K-5), three elementary/middle schools (K-8), four middle schools (6-8), four comprehensive high schools (9-12), one continuation high school (11-12), a science-based charter middle/high School (6-12), an Adult Education Center, independent study programs both virtual and in person, a home school program, and a self-paced on-line instruction program that offers a wide variety of learning opportunities for students of all ages.

Educational programs are designed to be flexible enough to provide a positive educational environment for all students, yet structured enough to ensure attainment of the California Content Standards and passing the California High School Exit Exam. Students also are encouraged to use whatever creative talents they possess. With the support of the community, school staffs have developed highly successful programs in music, agriculture, and athletics.

Special assistance is provided to students identified as low income, English language learners and foster youth through programs and initiatives contained within the district's Local Control Accountability Plan and which are supported by the Local Control Funding Formula (LCFF) supplemental and concentration grants and other various state and federal grant funds.







# BUDGET ACCOUNTS & POLICY

## BUDGET ACCOUNTS

The District accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual (CSAM). The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and by the American Institute of Certified Public Accountants.

### Fund Accounting

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise assets, liabilities, fund balance, revenues and expenditures. District resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The table below describes the various fund groups and their purpose.

#### General Fund Funds 03 and 06

The *general fund* is the main operating fund of the LEA. It is used to account for all activities not accounted for in another fund. All transactions except those accounted for in another fund are accounted for in the general fund. An LEA may have only one general fund. Restricted projects or activities within the general fund must be identified and reported separately from unrestricted projects or activities. This is done by using codes in the resource field that identify whether the resources used are restricted or unrestricted.

#### Special Revenue Funds Funds 09-20

Special revenue funds are established to account for proceeds from specific revenue sources that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Charter school, adult education, child development, child nutrition, deferred maintenance and reserve accounts are some of the activities recorded in Special Revenue Funds.

#### Capital Projects Funds Funds 21-50

Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets. Hemet USD operates Fund 21 Building Fund for projects support by bond funds, Fund 25 for developer fee related projects and Fund 35 for costs paid for by state facilities funds.

#### Debt Service Funds Funds 51-56

Debt Service funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt, such as voter authorized general obligation bonds. Hemet USD operates Fund 51—Bond Service and Redemption Fund.

#### Enterprise Funds Funds 61-65

Enterprise funds are used to account for any activity for which a fee is charged to external users for goods or services. An enterprise fund may be used to report any activity whose principal revenue sources meet specific criteria including debt backed by fees and charges, there is a legal requirement that the cost of providing services must be recovered through fees/charges, or it is the LEA's policy to establish fees/charges to recover the cost of providing services. Hemet USD operates Fund 63 for transportation activities.

#### Internal Service Funds Funds 66-70

Internal Service funds are used to render services to other organizational units of the LEA on a cost-reimbursement basis. The funds are designated to be self-supporting with the intent of full recovery of costs. Hemet USD operates two internal service funds, Fund 67 for its self-insured worker's compensation program and Fund 68 for Post Employment benefits. Both funds are reported in Fund 67 in the state SACS forms.



# THE CHART OF ACCOUNTS

The Hemet Unified School District’s chart of accounts is designed in accordance with the Standardized Account Code Structure as defined by the California Schools Accounting Manual (available from the California Department of Education). The district’s components of the SACS account string are:

Fund School Resource Project Year Goal Function Object  
 XX - XXX - XXXX - X - XXXX - XXXX - XXXX

**Fund**—The fund field is used to account for financial activities in the appropriate fund. District funds are:

**General Fund**

Fund 03	Unrestricted General Fund	Fund 06	Restricted General Fund
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**Special Revenue Funds**

Fund 09	Charter Schools	Fund 11	Adult Education
Fund 12	Child Development	Fund 13	Cafeteria
Fund 20	Reserve for Postemployment Benefits		

**Capital Project Funds**

Fund 21	Building Fund	Fund 25	Capital Facilities
Fund 35	County School Facilities	Fund 40	Reserve for Capital Outlay

**Debt Service Funds**

Fund 51	Bond Interest and Redemption
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**Enterprise Funds**

Fund 63	Other Enterprise (Transportation Contracts)
Fund 67/68	Self-Insurance

**School** – The school code field is used to associate expenses and revenues to a specific site, location, or department. School codes are optional and districts are able to create and assign custom codes that suit their unique needs.

**Resource** —The resource field allows the district to account separately for activities funded with revenues that have restrictions on how funds are spent and for activities funded with revenues that have financial reporting or special accounting requirements. Restricted revenues are those funds received from external sources that are legally restricted or are restricted by the donor for specific purposes. Unrestricted revenues are not subject to specific constraints and may be used for any purposes not prohibited by law.

Resource Group	Resource Range
• Unrestricted Resources	0000-1999
• Restricted Revenue Limit Resources	2000-2999
• Federal Resources Restricted	3000-5999
• State Resources Restricted	6000-7999
• Local Resources Restricted	8000-9999

**Project Year** — The project year field is used to identify the fiscal year in which the funding for a project or activity terminates for those projects and activities that cross multiple years.

**Goal** — The goal field applies primarily to expenditure accounts and is used to identify the specific objective or objectives of the expenditure. Undistributed expenditures are expenditures other than those for instruction. Undistributed expenditures are distributed to benefiting goals using a standardized allocation formula.

Goal Group	Goal Range
• Undistributed	0000
• Instructional	0001-6999
General Education, Pre-K	0001-0999
General Education, K-12	1000-3999
General Education, Adult	4000-4749
Supplemental Education, K-12	4750-4999
Special Education	5000-5999
ROC/P	6000-6999
• Other Goals	7000-9999
Non-Agency	7100-7199
Community Services	8100-8199
Child Care & Development Services	8500-8599



County Services to Districts	8600-8699
Other Locally Defined Goals	9000-9999

**Function** — The function code identifies the general operational area of an LEA and groups together related activities. The function describes the activity or services performed to accomplish a set of objectives or goal. Examples of functions are transporting, teaching, feeding students, and providing health services. All expenditures must be coded to a function.

<b>Function Group</b>	<b>Function Range</b>
• Revenue	0000
• Instruction	1000-1999
• Instruction Related Services	2000-2999
• Pupil Services	3000-3999
• Ancillary Services	4000-4999
• Community Services	5000-5999
• Enterprise	6000-6999
• General Administration	7000-7999
• Plant Services	8000-8999
• Other Outgo	9000-9999

**Object**—The object field classifies expenditures according to the types of items purchased or services received. The object field identifies revenues by their source and type, and balance sheet accounts as assets, liabilities, or fund balances.

<b>Object Group</b>	<b>Object Code Range</b>
• Assets	9110-9499
• Liabilities	9500-9699
• Fund Balances	9700-9799
• Revenues	8010-8799
• Expenditures	1000-6999
• Other Sources	8910-8979
• Transfers Out/Other Uses	7600-7699
• Other Outgo	7100-7499
• Contributions	8980-8999

The above descriptions and SACS information were obtained from the California School Accounting Manual (CSAM), 2019 edition, published by the California Department of Education. The manual can be found at :

**[HTTPS://WWW.CDE.CA.GOV/FG/AC/SA/DOCUMENTS/CSAM2019COMPLETE.PDF](https://www.cde.ca.gov/fg/ac/sa/documents/csam2019complete.pdf)**



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# STATE BUDGET

## Overview of the Governor’s Budget Proposals

Governor Gavin Newsom’s spending plan is an eye-popping \$300.7 billion budget to “provide relief from rising inflation, ensure public safety, address homelessness, transform public education, and combat climate change.” General Fund revenues are estimated to be nearly \$55 billion higher than in January, four short months ago. Just two May Revisions ago, schools were facing a potential 10% cut alongside billions of dollars in deferred state payments, helping the state address an estimated \$54 billion State Budget shortfall. While no longer framing this as the “California Comeback,” the cover of the May Revision document displays five individuals in front of a rising sun, hands clasped high, reminiscent of victorious Olympians on the medal stage.

Outside of education, the Governor is focused on inflation relief in the form of direct payments to Californians; significant infrastructure investments, including broadband and new housing; a commitment to address the effects of climate change; increased support in public safety; and investing in his characterization of a “pro-life” agenda, including universal preschool, health care accessibility, environmental clean-up, and violence prevention.

After the Governor released his January Budget, many speculated that the state would have a significant issue relating to its spending limit, or Gann Limit, in the current fiscal year moving forward as the increase in state General Fund revenues outpace the annual adjustment to how much the state can spend annually. However, the May Revision includes a multitude of investments, including tax credits, rebates, and infrastructure spending, that help it avoid reaching its Gann Limit in 2021-22 and 2022-23.

As it relates to education funding in the May Revision, some of the significant proposals that help the state spend below its Gann Limit are highlighted below, including increased investments to the State School Facility Program, funding for deferred maintenance, and infrastructure to support the new Universal Meals Program.

### Economy and Revenues

In response to the robust revenue collections from January through April, Governor Newsom has revised his estimated revenue collection for 2021-22 upward by \$30.8 billion. This upward revision recognizes both the robust revenue collections to date and assumes that the increased tax collection will continue through the end of the year.

Big Three Taxes for 2021-22 (in billions)		
	January 2022	May 2022
Personal Income Tax	\$120.9	\$136.4
Sales and Use Tax	\$30.9	\$32.7
Corporation Tax	\$32.9	\$46.4
Total	\$184.7	\$215.5



# STATE BUDGET cont.

This positive forecast is also reflected in the estimated tax revenues for 2022-23 as the Governor has increased the estimates from January by \$23.8 billion.

Big Three Taxes for 2022-23 (in billions)		
	January 2022	May 2022
Personal Income Tax	\$130.3	\$137.5
Sales and Use Tax	\$32.2	\$34.0
Corporation Tax	\$23.7	\$38.5
<b>Total</b>	<b>\$186.2</b>	<b>\$210.0</b>

In spite of the increased revenues, the Governor used much of his introductory statement paralleling the current tax collections with the robust tax collections in 2000. The words were meant as a warning, and signal that history may be on the cusp of repeating itself—that had the Legislature known that a crash was about to happen in 2000, much more of the surplus would have been allocated in one-time investments. This admonishment is interspersed throughout the Governor’s revised spending plan.

## Proposition 98 Minimum Guarantee, Reserve, and Local Reserve Cap

As California’s larger economy prospers, yielding tens of billions of dollars more in unanticipated revenue for the state General Fund, funding for K-12 and community college agencies has skyrocketed. This is because the Proposition 98 minimum guarantee is determined by the Test 1 formula, which ensures that funding for public K-14 education receives approximately 40 cents of every state General Fund dollar. According to the May Revision, the Proposition 98 minimum guarantee across the three-year State Budget window has increased by \$19.6 billion above Governor Newsom’s January Budget estimates.

### Proposition 98 Funding From January to May (In millions)

	2020-21		2021-22		2022-23	
	January	May	January	May	January	May
General Fund	\$70,035	\$70,231	\$71,845	\$83,640	\$73,134	\$82,292
Local Property Tax	\$25,901	\$25,869	\$27,219	\$26,560	\$28,846	\$28,042
<b>Total Minimum Guarantee</b>	<b>\$95,936</b>	<b>\$96,100</b>	<b>\$99,064</b>	<b>\$110,200</b>	<b>\$101,980</b>	<b>\$110,334</b>



# STATE BUDGET cont.

In 2014, California voters approved Proposition 2, requiring the state to deposit funds into an education rainy day fund (the Public School System Stabilization Account) under certain conditions. In January, Governor Newsom estimated that the state's requirement totaled \$9.7 billion across the three fiscal years. However, as a result of decreased capital gains revenues as a share of total General Fund revenues, the May Revision reduces the required total deposit amount by \$200 million to \$9.5 billion in 2022-23.

The revised rainy day fund total represents approximately 9.7% of K-12's portion of the minimum guarantee. Existing law imposes a 10% cap on the amount local school districts can maintain in their reserves in the year succeeding the fiscal year in which the education rainy day fund deposit is at least 3% of K-12 Proposition 98 funding—a condition that was met with the 2021-22 deposit amount, triggering the local reserve cap for the 2022-23 fiscal year. Thus, local school districts will need to take action to comply with the law with the adoption of their budgets by June 30, 2022, as well as anticipate that the cap on their reserves will be in place for the foreseeable future.

## **Local Control Funding Formula, Cost-of-Living Adjustment, and Average Daily Attendance**

As part of the January State Budget, the Governor proposed increasing funding for the Local Control Funding Formula (LCFF) by the then-estimated statutory cost-of-living-adjustment (COLA) of 5.33%. In addition, he proposed amending how school districts are funded under the LCFF by building upon current law and allowing school districts to calculate LCFF funding based on the greater of prior, current, or the average of three prior years' average daily attendance (ADA).

With the May Revision, the statutory COLA for LCFF has increased to 6.56%, which the Administration proposes to fully fund. The other education programs that are funded outside of the LCFF—Special Education, Child Nutrition, Foster Youth, Mandate Block Grant, Adults in Correctional Facilities Program, American Indian Education Centers, and the American Indian Early Childhood Education program—will also receive the 6.56% statutory COLA.

Further, the Administration includes three other proposals in the May Revision. First, it provides an additional \$2.1 billion in ongoing Proposition 98 General Fund monies to increase LCFF base funding. The Budget summary notes that this additional funding is meant “to mitigate the impacts of rising pension obligations, increased costs for goods and services, and other ongoing local budget concerns.” Second, the May Revision includes an additional \$101.2 million in ongoing Proposition 98 General Fund to augment LCFF funding for county offices of education that are facing cost pressures similar to school districts and charter schools.

Lastly, the May Revision proposes to mitigate the drop in enrollment, and subsequent ADA that is being experienced in 2021-22 by local educational agencies (LEAs) due to the pandemic. To do this, the May Revision proposes allowing all classroom-based LEAs the ability to be funded in 2021-22 on the greater of their current-year ADA or their current-year enrollment adjusted for pre-COVID-19 absence rates. The proposal to allow school districts the use of the average of the three prior years' ADA for LCFF funding purposes will be adjusted to allow for this change in 2021-22. These two proposals represent an estimated \$3.3 billion in ongoing General Fund plus an additional \$463 million in one-time Proposition 98 General Fund dollars.



# STATE BUDGET cont.

## LCFF Entitlements for School Districts and Charter Schools

The base grants by grade span for 2022-23 are increased over 2021-22 by the estimated statutory COLA of 6.56%. Not included in the table below are the impacts of the additional \$2.1 billion proposed to increase LCFF base funding. If this proposal moves forward, it would result in a total increase over 2021-22 of approximately 10%.

Grade Span	2021-22 Base Grant Per ADA	6.56% COLA	2022-23 Base Grant Per ADA
TK-3	\$8,093	\$531	\$8,624
4-6	\$8,215	\$539	\$8,754
7-8	\$8,458	\$555	\$9,013
9-12	\$9,802	\$643	\$10,445

The Transitional Kindergarten (TK)-3 base grant increase for the class-size reduction (CSR) grade span adjustment is \$897 per ADA in 2022-23, and the grade 9-12 base grant per ADA is increased by \$272 in recognition of the need for Career Technical Education (CTE) courses provided to students in the secondary grades.

School districts and charter schools are entitled to supplemental grant increases equal to 20% of the adjusted base grant (including CSR and CTE funding) for the percentage of enrolled students who are English learners, eligible for the free or reduced-price meals program, or in foster care. An additional 65% per-pupil increase is provided as a concentration grant for each percentage of eligible students enrolled beyond 55% of total enrollment, with 15% of the concentration grant to be used to increase the number of adults providing direct services (nurses, teachers, counselors, paraprofessionals, and others) to students.

Both the grade span adjustments and supplemental and concentration grant amounts would increase proportionately should the LCFF base funding be increased by the proposed \$2.1 billion.

## Universal Transitional Kindergarten

The May Revision makes no significant changes to the state's plan to achieve Universal TK in 2025-26 by expanding the age eligibility window each year beginning with the 2022-23 school year. Next year, LEAs will be required to offer TK to any student whose fifth birthday occurs between September 2 and February 2, inclusively, and maintain average TK classroom ratios of 12 to 1. The Governor's January State Budget proposed to pay for the additional cost of lower classroom ratios by providing a TK add-on equal to \$2,813 per TK ADA, and to pay for the increased students being served by TK expansion with a \$640 million increase to Proposition 98 funding. The May Revision reduces the estimated cost of TK expansion by \$25.2 million, to \$614 million, due to decreased estimates for TK enrollment in 2022-23.

Many advocated for dedicated funding in the May Revision for TK facilities, recognizing the need to build or modernize existing classrooms that are developmentally appropriate for TK-age students; however, the May Revision includes no specific investment for TK facilities.





# STATE BUDGET cont.

## Special Education

The Governor makes no significant changes to his proposals in January for students with disabilities, which included:

- \$500 million in Proposition 98 General Fund dollars above the COLA
- \$500 million one-time funding for the Inclusive Early Education Expansion Program to support general education and special education students in inclusive preschool classrooms and facilities
- Serving at least 10% students with disabilities and providing children with an individualized education plan categorical eligibility to participate in State Preschool

According to the Department of Finance, the per-ADA Assembly Bill 602 rate will remain unchanged at the May Revision, at \$820 per ADA in 2022-23, due to downward ADA growth adjustments.

## One-Time Discretionary Dollars

The Governor's May Revision proposes \$8 billion in one-time Proposition 98 dollars on a per-pupil basis to K-12 LEAs. It is the Administration's intent that these discretionary one-time dollars be used to address student learning challenges, protecting staff levels and supporting the mental health and wellness of students and staff. These funds would also serve as an offset to any outstanding mandate debt owed to LEAs.

## Nutrition

To help with the implementation of the Universal Meals Program, the Governor's January State Budget proposal included \$596 million, to provide two free meals per day to any student that requests a meal, on top of \$54 million provided in the 2021 State Budget Act. Essentially, this is what the Administration is projecting the program to cost the state after accounting for federal reimbursement. The May Revision continues to include this augmentation.

Recall that California schools were reimbursed through the federal Seamless Summer Option for providing all students with a subsidized meal; however, this option is set to expire on June 30, 2022. In turn, the Administration is also proposing an additional \$611.8 million ongoing to maintain meal reimbursement rates beginning in 2022-23 so LEAs can continue to offer students high-quality, nutritious subsidized meals. If the federal government extends the flexibilities, any unused state funding for rate increases in 2022-23 will go towards kitchen infrastructure grants.

Finally, the Governor's proposal includes an increase of \$45 million one-time to support the implementation of the California Healthy School Meals Pathway Program, which supports workforce readiness for school food service workers.

## Early Childhood Education

In addition to maintaining the proposed investments to expand access to state subsidized child development programs and increase provider reimbursement rates, the May Revision includes several new proposals, largely designed to mitigate the continuing effects of COVID-19 and to address the pressures that historic inflation rates put on California's neediest families. These proposals include:



# STATE BUDGET cont.

- \$157.3 million to waive family fees for state subsidized programs through June 30, 2023
- Holding funding for child development contractors and providers harmless for the 2022-23 year, including reimbursing voucher-based providers based on authorized hours of care rather than actual hours of care
- Increased \$34 million investment in the California State Preschool Program for adjustment factors for children with disabilities and dual language learners

## Facilities

The Governor’s Budget included the sale of the remaining \$1.4 billion in Proposition 51 bond funds, as well as new General Fund appropriations for K-12 school facilities to the tune of \$2.225 billion over two years—\$1.3 billion in 2022-23 and \$925 million in 2023-24. These monies would support existing facilities projects submitted under the state’s School Facility Program (SFP).

The May Revision increases this support by allocating an additional \$1.8 billion in General Fund monies for a total of \$4.025 billion in new facilities investments geared toward the SFP. These investments are to be appropriated over a three-year period—\$2.2 billion in 2021-22, \$1.2 billion in 2023-24, and \$625 million in 2024-25. Further, the May Revision includes approximately \$1.8 billion in one-time Proposition 98 General Fund dollars for deferred maintenance.

## Expanded Learning Opportunities Program

In the Governor’s January State Budget proposal, funding for the Expanded Learning Opportunities Program (ELOP) was proposed to increase to \$4.4 billion ongoing. In the May Revision, additional ongoing funds are proposed to raise the funding level to \$4.8 billion starting in 2022-23. At this higher level of funding, school districts and charter schools will receive \$2,500 for every student eligible for the program that is low-income, an English language learner, or in foster care. The implementation plan proposed earlier this year remains, such that compliance via the audit process would not start until 2023-24. In addition, as proposed, starting in 2023-24, LEAs with an unduplicated pupil percentage (UPP) greater than or equal to 75% must offer the program to all students in grades TK-6. LEAs with a UPP below 75% would only be required to offer the program to unduplicated students in grades TK-6 and provide access to at least half of these students.

The May Revision also adds \$63 million to the one-time ELOP infrastructure funds that the Governor proposed in January, bringing this total grant to \$1 billion. These funds are intended for infrastructure and arts and music programming needs for the ELOP.

## Other One Time Proposals

### Community Schools

In response to a projected shortfall in Community School Partnership Program funding based on the anticipated number of eligible applicants exceeding the amount of funding available, Governor Newsom’s May Revision includes \$1.5 billion in one-time funds to augment the original \$3 billion allocated for the program through the 2021 Budget Act. The Community Schools Partnership Program provides Planning, Implementation, and Coordination Grants as well as Regional Technical Assistance Center Contracts.

Community schools represent a holistic approach to education whereby schools partner with other education, county, and non-profit entities to provide integrated health, mental health, social services, and educational support.



# STATE BUDGET cont.

## **Community Engagement**

Prioritizing community support and engagement through positive relationships with LEAs, Governor Newsom proposes an increase of \$100 million one-time funds to expand the Community Engagement Initiative to additional LEAs. The intention is to bolster relationships between LEAs and the communities they serve. To date, the Community Engagement Initiative, administered by the California Collaborative for Educational Excellence with an initial investment of \$13.3 million in 2018, has supported several dozen LEAs through peer-to-peer coaching.

## **Categorical Program COLA**

The May Revision increases the statutory COLA provided in the January Governor's Budget to 6.56%. This is extended to select categorical programs as well, and an additional \$62.1 million is provided for this purpose.

## **California School for the Deaf-Riverside: Athletic Complex Replacement and Expansion**

Governor Newsom proposes an increase of \$2.5 million to support the study and preliminary phases of an overall \$43.1 million General Fund investment in replacing all outdoor athletic fields and an addition of a stand-alone practice soccer field at the Riverside School for the Deaf.

## **Educator Workforce**

The May Revision builds on the Governor's January Budget educator workforce investments through additional one-time Proposition 98 and non-Proposition 98 General Fund proposals. First, on the Proposition 98 side of the General Fund, the May Revision proposes \$500 million to increase the teacher and school counselor pipeline by expanding residency slots, an additional \$20 million to support a K-12 Teacher Residency Program Technical Assistance Center, and \$1.7 million to support the educator recruitment work of the Center on Teaching and Careers.

The May Revision proposes significant one-time Proposition 98 investments in educator support for Science, Technology, Engineering, and Mathematics (STEM) instruction as well as reading and literacy. The Governor proposes \$85 million in PreK-12 educator resources and professional learning opportunities to support implementation of the Next Generation Science Standards, California Math Framework, the California Computer Science Standards, and the math and science domains of the California Preschool Learning Foundations. Another \$300 million is proposed to augment resources available to LEAs for professional learning through the Educator Effectiveness Block Grant, with a priority for STEM educator supports. Finally, the May Revision includes an increase of \$15 million one-time Proposition 98 dollars, over three years, to encourage and support teacher supplementary state certification in reading and literacy.

On the non-Proposition 98 side of the Budget, the May Revision proposes additional one-time investments; \$30 million over a three-year period to continue the work of the Educator Workforce Investment Grant program. The proposal focuses \$15 million on computer science and \$15 million on special education and support for English learners.



# STATE BUDGET cont.

In addition to these one-time investments, the May Revision proposes statute to expand eligibility for the Golden State Teacher Grant program which provides incentives to individuals to consider earning a credential and serving at a priority school in California for four years, within eight years after completing a preparation program. Specifically, this proposal would extend eligibility to school counselor, social worker, and psychologist candidates.

## Minimum Wage

California's minimum wage is projected to increase to \$15.50 per hour for all workers effective January 1, 2023, triggered by increasing costs due to inflation. Per Labor Code, the minimum wage rate will be adjusted annually for inflation based on the national consumer price index for urban wage earners and clerical workers (CPI-W). Because the CPI-W exceeded 7%, the first adjusted increase was accelerated; therefore, employees will be guaranteed the \$15.50 rate even if they work for small employers—those employers with 26 employees or less (Labor Code Section 1182.12[c][3][A-B]) and the ongoing increase in the future is caused by Labor Code Section 1182.12(c)(1).

## Retirement Systems

In a proposal that unfortunately does not benefit LEAs but recognizes the prudence of paying down liabilities when cash is available, Governor Newsom proposes \$11 billion of supplemental payments for the next four years to reduce state retirement liabilities. Therefore, the California State Teachers' Retirement System and the California Public Employees' Retirement System employer rates for 2022-23 would remain as set recently by each board, at 19.1% and 25.37%, respectively.

## In Closing

At the May Revision, our lens is what the Governor has changed since his January proposal for education. In those regards, no significant changes were presented in the May Revision in the areas of school transportation, independent study, college and career preparation, and early literacy.

What has changed is a significant increase in discretionary funding for LEAs, both in terms of LCFF base grant increases and flexible, per-ADA, one-time funding. We think this is laudable, meets the needs of LEAs facing significant cost increases, and credit the Governor for listening to the education community.

**Source: School Services of California**



# BUDGET SUMMARY

Hemet Unified School District’s 2022-23 budget has been developed using assumptions based on the Governor’s May Revise budget proposal for the state, as well as recommendations and guidance from the Riverside County Office of Education, School Services of California, and other K-12 advocacy groups.

Hemet Unified’s Local Control Funding Formula (LCFF) for the 2022-23 budget year is calculated using base rates and other factors provided in the May Revise. Student average daily attendance (ADA) is also a factor in the LCFF calculation. Adjustments are made to ADA for district students transferring in and out of charter schools. LCFF supplemental and concentration funding is calculated using a three-year rolling average of the district’s unduplicated pupil percent (UPP) for district students that qualify for free and reduced meals, are identified as English learners, who are homeless or foster youth. The UPP is projected at 87.46% for 2022-23.

The budget assumes enrollment of 21,417 students, excluding charter school students and students enrolled in county programs. This is an increase of 263 students from the prior year. Due to COVID-19 the state was allowing for districts to be funded on Enrollment and ADA from 2019-20. This is the first year for Districts to get funded on a new model. The new model utilized for the budget year is a three-year rolling average for the prior three years. ADA is assumed to be approximately 91.92% of enrollment, while we are funding on a three-year average.

General fund revenues in 2022-23, including transfers in and other sources, are projected to total \$379.8 million. Expenditures, including transfers out and other uses, are budgeted at \$396 million. Expenditures are projected to exceed revenues by \$16.2 million leaving a combined general fund ending balance of \$78.9 million by June 30, 2023 as the District spends down one-time COVID relief funds received in 2022-23.

The district expects to see an overall increase in revenues of \$12.9 million over the prior year, this is attributed to the increased LCFF revenues.

The budget includes \$75.7 million in ongoing LCAP initiatives that are supported by LCFF supplemental and concentration funds and its prior year carryover which is part of the General Fund’s Beginning Fund Balance. On-going initiatives include extended day kindergarten and literacy programs. The LCAP initiatives are a result of input received by the community, parents, students and staff to address goals identified in the district’s Local Control and Accountability Plan and Strategic Plan.

In addition to the funding received under LCFF, the District is receiving an additional 15% for concentration grant. With the current LCFF funding model the District will realize a carryover of \$19.9M supplemental and concentration funds which will be utilized in the 2022-23 budget year.

## 2022-23 General Fund Budget Assumptions

LCFF Base Grant K-3	\$	8,890
LCFF Base Grant 4-6	\$	9,024
LCFF Base Grant 7-8	\$	9,291
LCFF Base Grant 9-12	\$	10,767
Unduplicated Pupil Percent (UPP) - 3 Yr Avg		87.46%
LCFF COLA		6.56%
Additional LCFF Investment to Base		3.30%
School Year (days)		180
CBEDS Enrollment		21,417
CBEDS Enrollment with County programs		21,430
ADA		19,670.12
ADA with County programs		19,694.54
ADA %		91.92%
Step and Column (CE)		1.45%
Step and Column (CL)		1.75%
STRS		19.1%
PERS		25.37%
Routine/Deferred Maint. Contribution		3.00%
Reserve for Economic Uncertainty		5.00%
Unrestricted Lottery (per ADA)	\$	163
Restricted Lottery (per ADA)	\$	65



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## **LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)**

A component of the Local Control Funding Formula is the requirement for districts to develop a Local Control Accountability Plan (LCAP). The plan is designed to allow districts to identify actions that the district will take to meet the eight educational priorities identified by the state as well as any locally identified goals and priorities. The plan also addresses how the district expects to provide increased and improved services to those students for whom supplemental and concentration funding is received. These are students who qualify for free and reduced price meals, are English language learners, or foster youth. The projected cost for each initiative is included in the LCAP and is accounted for in Hemet USD's proposed 2022-23 budget. In addition to initiatives supported by the supplemental and concentration grants under LCFF, the LCAP includes other strategies supported by other funding sources including Title I, Title II and Title III. Both the LCAP and the District's proposed budget will be presented for public comment and input at a public hearing at the June 7, 2022 Board meeting.



# STUDENT INFORMATION

## ENROLLMENT

Each year on the first Wednesday in October, the State of California requires districts to report the number of students enrolled, regardless of actual attendance on that date. The enrollment data collected is submitted through the California Longitudinal Pupil Achievement Data Systems (CALPADS) for reporting purposes and data collection. Districts also report the number of students they have enrolled that are eligible for free or reduced priced meals, are identified as English learners or who are foster youth or who are homeless. These numbers, along with a variety of other student and staff demographic information, are used for comparative reporting with other districts in the state. The low income, English learner, foster and homeless data is compiled to determine each district's unduplicated pupil percentage (UPP) which is then used as the basis for LCFF supplemental and concentration funding.

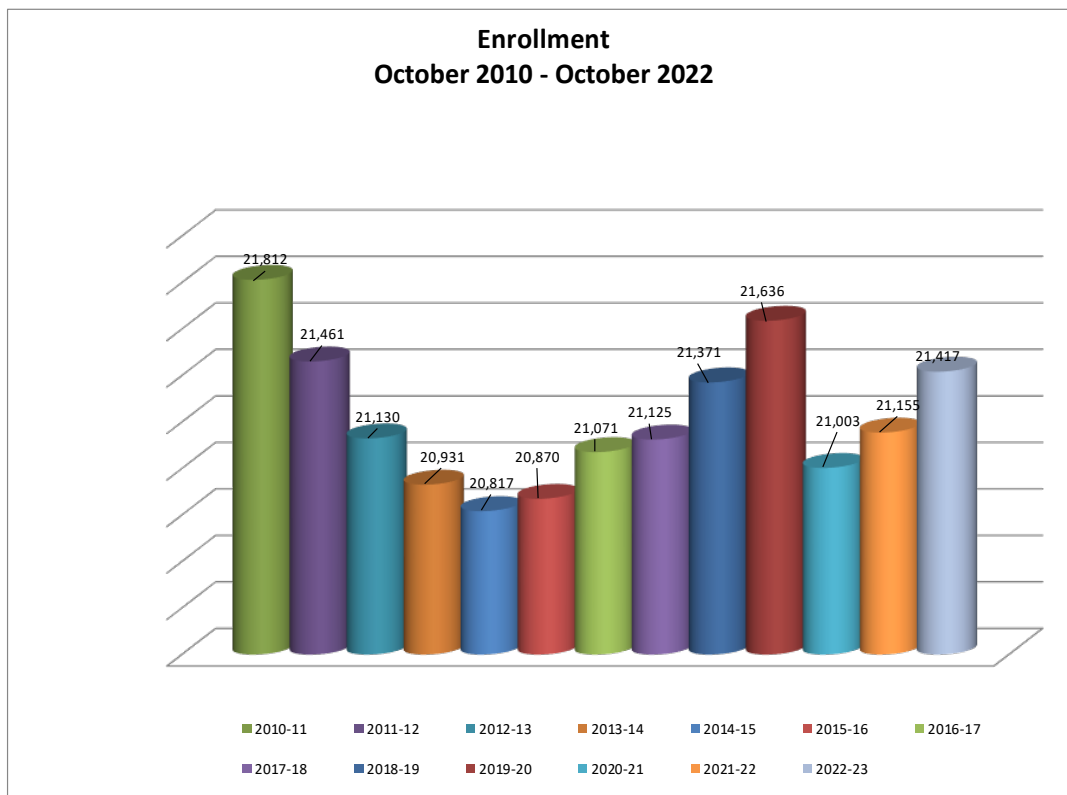
Enrollment data for Hemet Unified and all other California school districts can be found on the California Department of Education's DataQuest web site at <http://data1.cde.ca.gov/dataquest>. October 2021 enrollment certified through CALPADS was reported at 21,154 excluding charter school students and students enrolled in county programs.

Data used to develop enrollment projections for the budget year include housing starts and birth rates. Budgeted enrollment for 2022-23 is projected to be at 21,417.

## AVERAGE DAILY ATTENDANCE (ADA)

Average daily attendance or ADA is a number derived from a district's student attendance reporting system and is the primary factor used to determine LCFF base funding levels each year. ADA is equal to the average number of pupils who attend class each day over the course of the school year. This number is computed by counting only days of actual attendance for each student and dividing that number by the total number of days in the school year. The majority of a school district's unrestricted funding is calculated on ADA for the benchmark period called Period 2 or P-2. The cut-off date for this attendance calculation is in mid April. A factor of 91.92% of projected enrollment was used to calculate estimated ADA for the budget year which is projected at 19,670.12 for students in Hemet schools or 19,694.54 with Hemet students enrolled in county programs are included.

The Governor's Budget proposal allows districts to use 3-year rolling average to calculate ADA. Based on this method, the ADA for 2022-23 is expected to be 19,670.12. This is used as the basis for calculating its Local Control Funding Formula (LCFF) dollars along with another 24.42 ADA for district students in county programs. The district's P-2 ADA for the LCFF calculation is adjusted by attendance for those students transferring in and out of charter schools, as well as for some special education related attendance that is reported on an annual basis.



# General Fund Budget

## REVENUES

Hemet Unified School District's general fund revenues from state, federal and local sources for 2022-23 are projected to be \$373.3 million, a \$10.8 million increase over the total estimated revenue for 2021-22. An additional \$6.5 million in revenue is recorded as transfers in from other funds for a total of \$379.8 million.

### Local Control Funding Formula (LCFF)

The Local Control Funding Formula constitutes the main revenue source supporting unrestricted expenditures including classroom instruction and district operations. The district's LCFF is made up of local property tax receipts, Propositions 30 and 55 Education Protection Act funds and state aid. LCFF is made up of several components including base funding, grade span adjustment additions and supplemental and concentration grants. LCFF revenue is calculated for each district by multiplying their projected average daily attendance by the budget year's funded base rate for each grade level along with the grade span adjustments, and supplemental and concentration funds for unduplicated students in the targeted groups.

The district's LCFF base funding is projected at \$198.1 million and LCFF supplemental/concentration funding is projected at \$75.7 million for a combined total of \$273.8 million for the 2022-23 budget year. This is an increase of \$16.1 million over the prior year of which \$4.8 million is attributed to supplemental /concentration funding with the remaining \$11.3 million an increase to the base grant. The supplemental/concentration grant portion of LCFF revenues are to be used to provide increased or improved services to the students for whom the district receives the additional revenue. The increased and improved services funded by the supplemental/concentration grants are to be identified in the district's LCAP.

LCFF Factors Per ADA	TK-3	Grades 4-6	Grades 7-8	Grades 9-12
2022-23 Base	\$ 8,890	\$ 9,024	\$ 9,291	\$ 10,767
Grade Span Adjustments	\$ 925			\$ 280
Total Base	\$ 9,815	\$ 9,024	\$ 9,291	\$ 11,047
Supplemental (20% of base)	\$ 1,963	\$ 1,805	\$ 1,858	\$ 2,209
Concentration (65% of base—UPP above 55%)	\$ 6,380	\$ 5,866	\$ 6,039	\$ 7,181

### Federal Revenue

Total federal revenues for the combined general fund are budgeted at \$36.1 million, which is a decrease of \$2.0 million from the prior year. Reductions in this federal revenue source are related to one time revenues of the Federal Stimulus funding which includes Learning Loss Mitigation Funding consisting of CARES Act (GEER) and (ESSER I) funds, Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) ( ESSER II) and carry over. Unrestricted revenues make up just \$5,000 of all general fund federal dollars. The balance comes from restricted federal sources totaling \$10.1 million for the district's Title I, Title II, Title III and Title IV programs. Federal funds to support district schools that qualify for Comprehensive Support and Improvement (CSI) are also included in the 2022-23 budget. In addition, \$18.0 million comes from one time revenues of the Federal Stimulus funding which includes ESSER II, ESSER III, and ELO-G. Other budgeted restricted federal revenues include \$5.8 million for special education programs and \$1.7 million for Head Start. The remaining \$0.5 million is for vocational programs, afterschool programs and various other small grants.

### Other State Revenue

Anticipated state revenues for the 2022-23 are down by \$4.5 million from 2021-22 funding levels and are expected to total \$39.8 million. The decrease in state funds is related to unearned revenue not being recognized in the restricted revenues for In Person Instruction. State revenues are both restricted and unrestricted.

Unrestricted state revenues total \$3.8 million and are comprised of lottery revenues, and the mandate block grant. Restricted state revenues total \$36.0 million with \$14.0 million associated with payments made on behalf of Hemet USD employees by the state to the State Teachers Retirement System (STRS). Formulas established by CDE and STRS are used to calculate the amount of revenue used by the state to cover payments made to STRS on behalf of Hemet Unified employees. While the on-behalf revenue is reported in the district's financial reports, actual cash receipts do not pass through the district accounts. Other restricted state revenues include \$11.0 Expanded Learning Opportunities Program (ELOP), \$1.4 million for special education programs, \$3.6 million for





the after-school program, and \$1.2 million for restricted lottery. The balance is composed of smaller state grants including the CTE incentive grant.

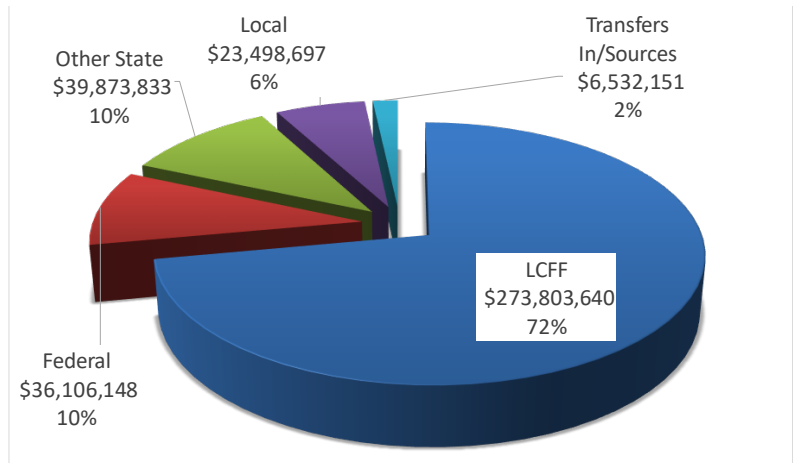
## Local Revenue

Local revenues include pass-through funds from other agencies for special education and child development programs, redevelopment funds, interest earnings, reimbursement of expenses from other agencies, e-rate discounts, donations and facilities use fees. There is \$23.4 million budgeted in the general fund in this category for 2022-23. \$17.4 million is budgeted for Special Education pass-thru funds from the Riverside County Special Education Local Plan Area (SELPA); \$3.7 million is budgeted for redevelopment receipts; \$2.3 million in local revenue comes from donations, e-rate credits, and administrative cost reimbursements from CFDs. The balance is for print shop activities, miscellaneous fees, reimbursements, facilities use charges, and interest.

## Other Sources/Transfers In/Contributions

### Transfers In from Other Funds

Transfers in from other funds to the general fund total \$6.5 million and are associated with excess contract revenue for transportation services provided to other districts and special education revenue received by the Western Center Academy charter school. The transportation contract revenues transferred in from Fund 63—Enterprise Fund are projected at \$5.9 million for 2022-23 and are used to cover the cost of Hemet USD transportation above the \$1.5 million that comes in as the transportation add-on under LCFF. Charter special education revenues transferred from Fund 09 are budgeted at just over \$625,000. According to the Memorandum of Understanding agreement between Western Center Academy and the district, the charter school’s special education revenues will be returned to Hemet Unified as the sponsoring agency each year to cover the cost of providing services to charter students.



### Contributions

Contributions between the unrestricted and restricted general funds are expected to be \$41.0 million in the 2022-23 budget year. This is an increase of approximately \$3.1 million over the prior year’s expected contribution. Increases in contributions are attributed to rising costs in under-funded special education programs as well as growth in the required 3% contribution to the routine maintenance account.

### Special Education

Special education costs typically exceed the revenue provided to the district from state, federal and local sources for that purpose. Additionally, in order to retain federal funds, the district must meet maintenance of effort requirements. This standard requires that the special education related expenses supported by state revenues and local contributions be no less than the amount expended in the prior year. Contributions from the general fund to special education resources for 2022-23 are budgeted at \$29.7 million, an increase of \$2.4 million from prior year. The contribution includes the amount in LCFF revenue the district receives for Special Education students’ ADA.

### Routine Maintenance

Hemet USD is contributing just over \$11.27 million to its routine maintenance program in 2022-23, an increase of \$0.7 million over the prior year. The legally required contribution to routine maintenance is an amount equivalent to 3% of combined general fund expenditures.

## EXPENDITURES

Budgeted general fund expenditures & other outgo to other funds total \$396 million for the upcoming 2022-23 Fiscal Year. This \$46.2 million increase is 13.2% more than the district expects to spend in the current 2021-22 fiscal year. Most of the increase in expenditures is related to the increased needs of the District’s students and staff due to the effects of the Coronavirus. These expenses will be funded through one-time stimulus funding carried over from the 2021-22 fiscal year.

### Salaries and Employee Benefits

Salaries and benefit expenses total \$316.7 million and comprise 79.97% of the District’s combined general fund expenditures and other outgo. A majority of regular approved positions and substitute costs are paid from a general salary account and are given a school or department location code to enable monitoring of staffing levels. Staff to provide special education instruction and services are assigned based on case-load requirements and on an as needed basis. Special education positions are charged to restricted special



education accounts. In addition to regular approved positions, extra-duty assignments, substitute costs, and overtime costs will be accounted for at the District level based on the needs indicated by Sites & Departments.

Changes affecting salary and benefit costs in 2022-23 include step and column growth which averages about 1.45% for certificated and 1.75% for classified employees. Employee benefit costs see growth over the prior year with employer STRS rates increasing to 19.10% and PERS rates increasing to 25.37%.

Also reported in the employee benefits expense category are Other Post Employment Benefit (OPEB) costs which are allocated across all positions. The rates for OPEB are based on estimated cost of retiree benefits for the budget year, total salary costs and total positions. The OPEB rate may be adjusted up or down during the year to meet the actual cost of the district's pay-as-you go expenses for the budget year. After the close of the 2021-22 fiscal year, the final OPEB rate for the new budget year may be adjusted to account for available ending balances in the account.

The district's self-funded worker's compensation plan rates for 2022-23 remain at the prior year level of 0.75%. All other employee benefits costs remain unchanged from the prior year.

### Books and Supplies

The 2022-23 combined general fund budget shows \$18.4 million allocated for books and supplies. This is \$4.0 million less than the amount expected to be spent in this category in 2021-22. The decrease in costs is related to the prior year planned spend down of one-time Covid related grant balances for materials & supplies, maintenance supplies, and technology supplies that's no longer required for 2022-23 budget year.

### Services and Operating Expenses

Utilities, property and liability insurance, web-based instructional and assessment applications, professional/consulting services, repairs, consultants, non-public school (NPS) tuition for special education students, and travel and conferences are among the costs reported in the Services and Operating Expenses category where \$46.87 million is budgeted for 2022-23. This amount has decreased by \$3.9 million from the projected level of expenditures in this category for the 2021-22 fiscal year. Services and operating expenses include \$7.4 million in transportation costs for Hemet USD students. The majority of student transportation expenses are supported by proceeds from contracts with other districts, with a \$1.54 million dollar projected balance being covered by LCFE funding for transportation.

The district anticipates spending \$3.7 million for special education students attending non-public schools, contracts with RCOE for CTE teachers and contracts with Valley-Wide for after school programs. Utility costs are budgeted at \$6.0 million. Dues, staff development conferences, workshops, and mileage reimbursement costs, property and liability insurance, repairs, leases, and communication related costs including internet and phones totals \$7.0 million.

### Capital Outlay

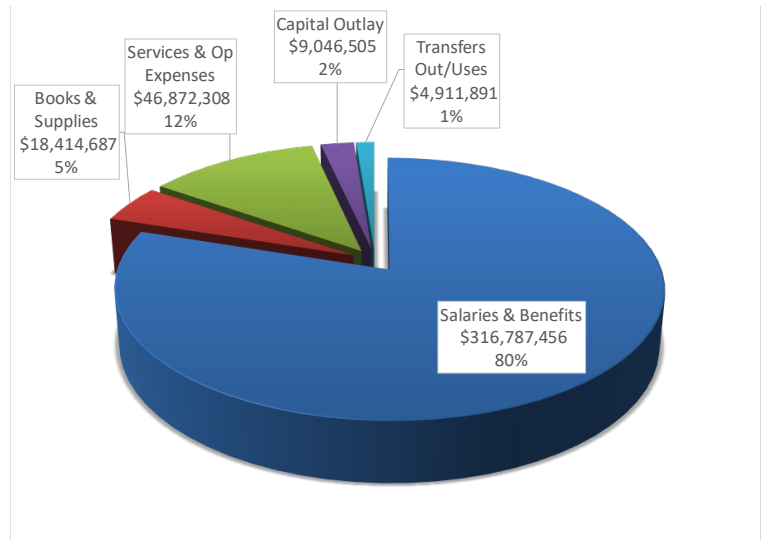
A budget of \$9.0 million is set aside for capital outlay costs for 2022-23. This is for technology upgrades, servers for data and assessment analysis, vehicles and grounds and custodial equipment. Capital purchases are supported by e-rate credits, site/department allocations and balances set aside for this purpose in the district's equipment replacement account in Fund 40.

### Other Outgo

Other outgo is where debt payments for capital leases and other financing activities are recorded as well as tuition payments for district students attending county programs or state schools. For 2022-23, \$3.7 million is budgeted in this category in the general fund. Certificates of Participation (COPs), long-term debt that was issued for capital equipment and facility construction in prior years, are paid from redevelopment funds and make up all of \$3.7 million of the total costs in this expenditure category.

A negative \$766,228 expense in the other outgo/transfers of indirect costs category is budgeted for 2022-23. This represents credits transferred into the general fund from other district funds such as Adult Education Fund (Fund 11), Child Development (Fund 12), Cafeteria (Fund 13) and the Transportation Enterprise Fund (Fund 63) for indirect charges.

Indirect charges offset the costs of centralized services provided by the general fund to programs accounted for in other funds and programs. Indirect rates for some programs are established by the California Department of Education or the federal government. The indirect rate for most programs comes from a formula calculated annually with the Unaudited Actuals report and is unique to



each school district. Services provided to these programs for which indirect costs are charged include utility costs, payroll processing, financial reporting, technology support, purchasing and human resource activities. The indirect rate for 2022-23 has been set at 9.18%.

## **Other Uses/Transfers Out**

### **Transfers Out to Other Funds**

Beginning with the 2022-23 school year, the District has decided to start prefunding its Other Post-Employment Benefits (OPEB) liability by transferring funds from the General Fund to Fund 20, Special Reserve Fund for Postemployment Benefits. As a result, the 2022-23 budget year reflects a \$2,000,000 in transfer out.

## **SITE AND DEPARTMENT ALLOCATIONS**

### **Site Allocations**

In addition to a variety of restricted funding sources, site lottery allocations and donations, school sites receive two unrestricted site budget allocations each year. Schools are given a base allocation which is determined by a per ADA rate that is grade span adjusted. Elementary schools receive an add on to their discretionary allocation for instructional materials printing costs. Schools also receive a weighted supplemental allocation based on factors that include each school's LCFF unduplicated pupil percent and special education enrollment. The supplemental allocation is supported by LCFF supplemental and concentration revenues should be used to provide increased or improved services to the students that generate the funds.

### **Site Lottery Allocations**

The Hemet Teacher's Association (HTA) contract article 20.1, stipulates that 20% of unrestricted lottery revenues received by the district are to be allocated to school sites and may be used for expenses such as equipment, supplies, capital outlay, employee in-services, or student field trips. Lottery revenues are allocated to each site based on the site's projected HTA member full-time equivalents (FTE's) for the budget year according to the district's staffing formulas. Budget year lottery revenues are calculated using the per ADA rate provided by School Services of California in their Financial Dartboard and is estimated at \$163 per ADA for 2022-23. The district's unrestricted lottery revenue for 2022-23 is projected at \$3.02 million with \$665,019 distributed to sites per the CBA.

### **Other Allocations**

Middle and high schools receive allocations for their athletic programs. Athletic budget increases were an LCAP priority for 2014-15 and that priority remains intact in the district's 2022-23 plan. The LCAP initiative adds \$1.0 million to amounts allocated for site athletics prior to 2014-15. The total budget set aside for site athletic programs for 2022-23 is \$2.5 million. In prior years, site allocations to schools were a flat amount regardless of the number of sports or student participants at each site. Beginning in 2019-20, the district has centralized some of the costs that previously were the responsibility of sites to pay from their athletic allocation. The centralized costs will include coaching stipends, trainers, uniforms and emergency services. Sites will get a separate allocation to cover costs that include items such as transportation, security, dues and official fees.

### **Department Allocations**

Allocations for each department are developed on a zero-based budget method. Each department head analyzes and projects expenditure needs for the upcoming year. Meetings are held with Business Services staff to review requests and budget levels are established. Department allocations are, in many cases, the sole source of funding for operating expenses.

### **LCAP Expenditures**

Costs associated with LCAP initiatives that are supported by the LCFF supplemental and concentration grants are budgeted in the district's unrestricted general fund. Those costs for 2022-23 amount to \$82.8 million and fully utilize the budget year's supplemental and concentration grants that are part of the district's LCFF revenues and its carryover, which is part of the General Fund's Beginning Fund Balance. LCAP expenditures cover a wide range of services and activities and are targeted toward three district goals: Teaching and Learning, Systems of Support, and Culture and Climate .

## **RESTRICTED GENERAL FUND**

The district continues its practice of budgeting categorical programs and other restricted revenues with the best estimates provided by federal and state agencies and various funding sources. Over 30% of funds supporting restricted programs are in the form of contributions from the unrestricted general fund. The remaining 70% comes from federal, state, and local sources. These revenues are to be used only for expenditures specified by the granting agency, including English language learners, special education, after school programs, and economically disadvantaged students.

Restricted federal programs include Title I, Title II, Title III and various special education funding. Revenue for federal restricted programs is projected to total \$36.1 million. State restricted programs include lottery, after school education and safety



(SAFE), CTE, STRS On-Behalf and special education. Restricted state revenues are budgeted at \$36.0 million for 2022-23. Local restricted revenues, projected at \$21.6 million, are comprised primarily of redevelopment receipts and SELPA pass-through funds for Special Education. Routine Restricted Maintenance (RRM) is also reported in the restricted portion of the general fund. This program is funded entirely by contributions from unrestricted revenues. The mandatory contribution to RRM is 3% of combined general fund expenditures, which for 2022-23 is projected at \$11.27 million.

Budgeted expenditures and transfers out for the restricted portion of the general fund total \$139.9 million. Most restricted program expenses are budgeted to match anticipated revenues. Any unspent restricted revenues remaining at the end of the prior fiscal year are typically re-budgeted in late September of the following year or remain in the legally restricted portion of the district's general fund ending fund balance.

## **ENTREPRENEURIAL ACTIVITIES**

In an effort to generate revenue to off-set the district's own transportation, nutrition and printing costs, entrepreneurial opportunities have been actively pursued in these areas.

### **Transportation**

Hemet USD Transportation Department engages in entrepreneurial activities by providing and managing transportation services for other districts throughout Riverside County and Southern California, including those in the Los Angeles and Pasadena areas. The department also transports resident students attending the California School for the Deaf in Riverside to their homes throughout Southern California on weekends.

Through these efforts, the district has been able to eliminate the financial burden on the general fund of its own transportation services. Financial activity for contracted transportation services is recorded in Fund 63—Enterprise Fund. Excess contract revenues estimated at \$5.9 million will be transferred to the general fund from the enterprise fund to off-set transportation costs for Hemet USD students.

### **Instructional Publication Center**

The Instructional Publication Center provides printing services to all schools within the district as well as to other districts in the area. The average annual output includes 30 million black and white impressions as well as over 600,000 color impressions. The center prints the district's annual benchmark testing materials, registration packets and curriculum. It also prints banners and decorative window and door graphics that tell the story of each school site. In addition to district schools and administrative operations, the center serves nine outside non-profit agencies. The financial benefit the district receives from its printing operations is primarily realized through reduced printing costs to sites and departments by performing work in-house. Staff estimate savings at a minimum of \$400,000 annually. Other districts for which the Print Shop is currently providing reprographic services include Perris Union High School District, Alvord Unified School District and Etiwanda School District.

### **Nutrition Services**

The district's Nutrition Services Department may generate additional revenues for its operations through catering services. These funds are reported and kept outside the General Fund in Fund 13 Cafeteria Fund. While these revenues cannot provide any relief to the general fund, they have helped the Nutrition Department avoid encroachment on the general fund and provided funding for activities that nutrition cannot pay for from its federal meal reimbursements. The funds have been used to make equipment purchases that improve efficiencies in food preparation and serving at the Nutrition Center and school site kitchens.



## ENDING FUND BALANCE

The general fund's ending fund balance is made up of funds that are categorized as non-spendable, legally restricted, committed for specific uses as authorized by the governing board, assigned or unassigned. Along with the fund balance assignment resolution, the board annually re-authorizes a formal economic reserve policy in which a minimum 5% reserve for economic uncertainty (REU) for Hemet Unified has been established. This level of reserves for economic uncertainty is an additional 2% above the statutory minimum reserve of 3% set by the state. The REU is in the unassigned ending balance category. Effective with the 2015-16 year, districts with an assigned or unassigned reserve greater than the statutory minimum must disclose the amount of the excess reserves at public hearing. Hemet Unified's 5% reserve exceeds the 3% statutory minimum by approximately \$7.9 million. This has been disclosed at a public hearing during the June 7, 2022 meeting of the Hemet USD's Governing Board.

As indicated in the table below, the district's 2022-23 combined general fund is expected to see expenses exceed revenues by \$16.2 million leaving an ending balance of \$78.9 million. Of that, \$18.8 million is legally restricted, \$27.0 million is committed, \$11.9 million is assigned, and \$1.4 million of the ending balance is non-spendable and is made up of warehouse inventory (stores) and cash in banks outside the district's account at the county treasury, and health and welfare. The remaining \$19.8 million is set aside as a 5.0% reserve for economic uncertainty in the assigned/unassigned ending balance category.

<b>Components of Ending Balance Combined General Fund Adopted Budget 2022-23</b>	
	<b>Adopted Budget</b>
Beginning Fund Balance	<b>\$ 95,137,999</b>
Net Increase/(Decrease)	(16,218,378)
<b>Ending Fund Balance</b>	<b>\$ 78,919,621</b>
<b>Reserves</b>	
5% Reserve for Economic Uncertainty	\$ 19,801,642
Revolving Cash	25,000
Stores Inventory Reserve	1,410,285
Legally and/or Restricted Carry Over	18,849,103
Committed - H&W HTA	298,508
Committed - Reserve for Deficit Spending	26,654,097
Assignments	11,880,985
<b>Total Reserves</b>	<b>\$ 78,919,621</b>
Available for Board Designation	<b>\$ 0</b>



# Other District Funds

The 2022-23 budgets for the district's other funds are as follows:

Fund	Beginning Balance	Revenues/ Sources	Expenditures/ Uses	Ending Balance
Fund 09—Charter School (WCA)	\$ 358,307	\$ 10,351,633	\$ 9,615,656	\$ 1,094,284
Fund 11—Adult Education	134,701	821,302	821,302	134,701
Fund 12—Child Development	1,146,275	2,230,555	2,230,555	1,146,275
Fund 13—Cafeteria	2,801,762	16,706,886	16,264,639	3,244,009
Fund 20—OPEB Reserve	8,174,024	2,149,011	-0-	10,323,035
Fund 21—Building Fund	53,439,674	120,000	7,236,441	46,323,233
Fund 25—Capital Facilities	20,942,458	3,749,356	8,931,753	15,760,061
Fund 35—County School Facilities	-0-	-0-	-0-	-0-
Fund 40—Reserve for Capital Outlay	583,081	-0-	506,000	77,081
Fund 63—Enterprise Fund (Transportation)	437,744	20,455,983	19,845,966	1,047,761
Fund 67—Self-Insurance—Workers Comp	235,698	2,017,510	2,017,510	235,698
Fund 68— Self Insurance (F67)—OPEB	37,037	875,508	874,533	38,012

Notable items for other funds include:

Fund 20— Reserve for Postemployment Benefits was opened late in the 2012-13 year with an initial deposit of \$1.5 million for future retiree benefits liabilities. Several deposits from the unrestricted general fund reserves have been made in years when funds were available.

Fund 21— Building Fund—Revenue and expenditures related to bond issuances for school construction and improvements are reported in this fund.

Fund 63—Enterprise Fund was established in late 2013-14 to account for expenses and revenues related to contracts for transportation services provided to other districts. Unlike other district funds, the ending balance in this fund is reported as the net position as a business type activity and takes into account the value and depreciation of capital assets, as well as long term liabilities for debt payments, and retirement liabilities.

Fund 67— Self Insurance expenses include worker's compensation claims and expenses. Cash loans to other district funds as needed are made from the Self-Insurance fund.

Fund 68 was opened in 2011-12. This fund is a sub-set of Fund 67 and is used to account separately for the district's pay-as-you go post retirement health benefit costs and revenues. All activity in Fund 68 is reported with Fund 67 in the state SACS forms.



# Multi-Year Projections & Cash Flow

## MULTI-YEAR PROJECTIONS

Assumptions used to develop the district's multi-year projections are presented in the table below and were developed based on recommendations and guidance from the Riverside County Office of Education and various school district advocacy groups. Based on these assumptions, multi-year projections included in the 2022-23 budget show the district will be able to meet its fiscal obligations in 2022-23 and the two subsequent fiscal years.

### Enrollment/ADA

The 2022-23 enrollment is expected to increase 1.2% from enrollment reported in 2021-22. The increase is related to the students returning from COVID-19 pandemic. The district is projecting enrollment to remain fairly flat through 2023-24. ADA as a percentage of enrollment will remain fairly consistent at 91.92%. This is considered to be a reasonable assumption based on recent trends.

### Revenues

The governor's budget proposals for 2022-23 include a 6.56% cost of living adjustment (COLA), with an additional 3.30% base increase for increased cost to the District. COLA rates are from the California Department of Finance (DOF) estimates and information provided in the Governor's May Revise budget proposal. COLA rates have been applied to the district's LCFF base and are used in its LCFF calculations through 2024-25. For the two out years, 2023-24 COLA is expected to be 5.38% and for 2024-25 4.02% which has been factored in to the projections.

### Expenses

Combined general fund certificated salaries and related benefits show an increase in all years due to step and column, retirement rate increases, and unemployment insurance rate increases.

Expenses in the books and supplies expenditure category see a drop of \$13.6 million from 2021-22 to 2022-23 for the fall off of one-time expenses that are planned for the current budget year. There are no other significant changes to budget amounts in other expenditure categories across the three years of the projection. Fall off of expenditures related to one-time grants are off-set by increases to LCAP initiatives in many non-salary expenditure categories.

<b>2022-23 Adopted Budget Multi-Year Projection Assumptions</b>			
	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
COLA	6.56%	5.38%	4.02%
Add'l LCFF Investment to Base	3.30%		
Enrollment - Hemet USD *	21,417	21,417	21,417
ADA - Hemet USD	19,670.12	19,670.12	19,670.12
District ADA %	91.92%	91.92%	91.92%
Unduplicated % (Rolling 3 Yr Avg)	87.46%	86.85%	86.49%
Enrollment - includes County	21,430	21,430	21,430
Funded ADA - includes County	19,686.51	19,686.51	19,686.51
Step & Column CE	1.45%	1.45%	1.45%
Step & Column CL	1.75%	1.75%	1.75%
STRS	19.10%	19.10%	19.10%
PERS	25.37%	25.20%	24.60%

Budgeted LCAP expenditures for the 2022-23 budget year total \$82.8 million supported by current year supplemental and concentration grants and carryover which is part of the General Fund's Beginning Fund Balance.

The district ending fund balance to the general fund will decrease over the next few years, but it will still meet the 5% reserves in each year established by the Board.

Based on the assumptions presented, the district expects it will have sufficient funds to meet obligations in all three years of the projections and at a minimum meet the 3% legally required economic reserve balance. Therefore, it will self-certify its status as positive for its 2022-23 adopted budget reporting period.



## CASH FLOW PROJECTIONS

Cash flows for the 2022-23 and 2023-24 budget years have been prepared to identify periods of potential cash shortfalls and to assist in assessing the level of temporary loans needed from other funds. The district's cash position is expected to stay positive throughout the 2022-23 and 2023-24 budget years.

### 2022-23 Cash Flow

The cash flow analysis included in this report shows that based on current information, the district can expect cash reserves to be sufficient throughout the year. No borrowing from other funds will be needed.

Cash flow analysis of other funds indicate periodic cash loans to Fund 11— Adult Education Fund and Fund 12—Child Development Fund will be necessary throughout the year. Revenue for activities in these funds are paid on a reimbursement basis so cash must be provided until reimbursements are received. Loans to Funds 11 and 12 during the year are expected.

### 2023-24 Cash Flow

The cash flow analysis included in this report shows that based on current information, the district can expect cash reserves to be sufficient throughout the year. No borrowing from other funds will be needed.

Cash flow analysis of other funds indicates again periodic cash loans to Fund 11— Adult Education Fund and Fund 12—Child Development Fund will be necessary throughout the year. Revenue for activities in these funds are paid on a reimbursement basis so cash must be provided until reimbursements are received. Loans to Funds 11 and 12 during the year are expected as in prior years.



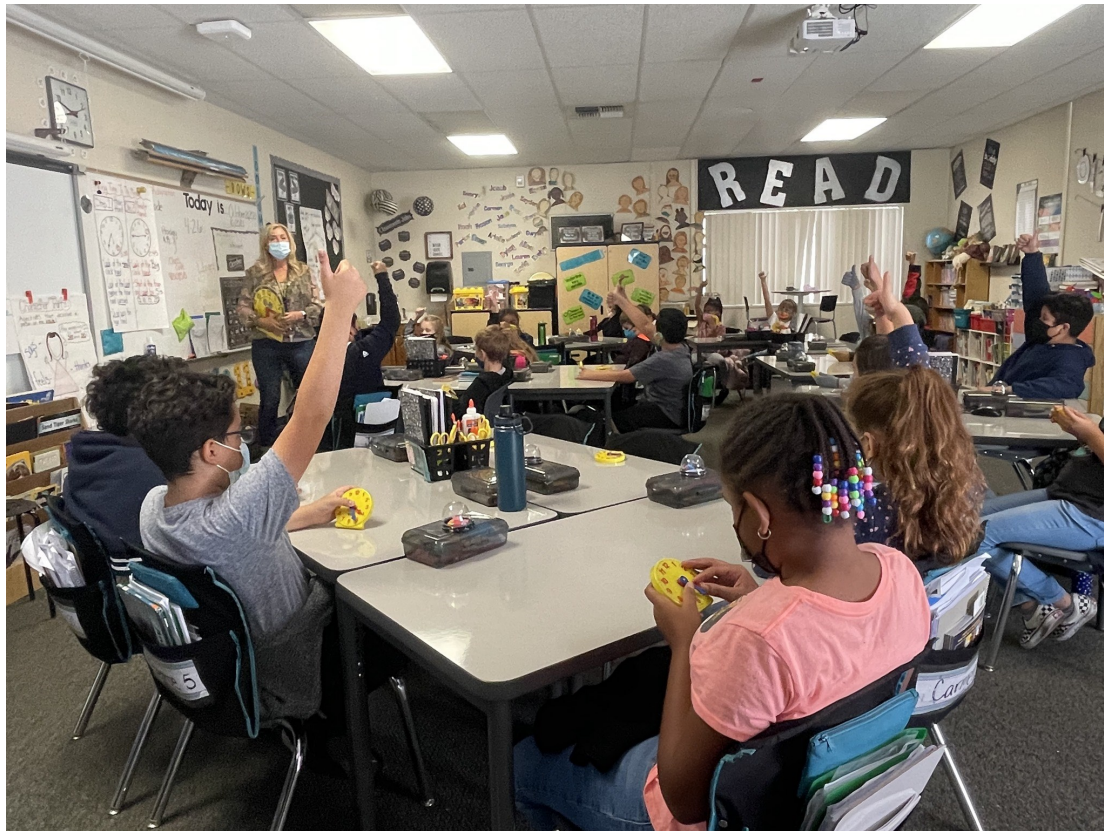


# Conclusion

Overall the financial outlook for California schools appears optimistic during our recovery of the COVID-19 pandemic. Revenues received at the state level continue to be above projections and the economy at this point. Absent any changes to revenue funding at the state level, only minor growth due to enrollment and COLA factors will be experienced. As a result, the district will need to monitor expenditures to ensure it does not create an unsustainable structural deficit.

Hemet USD continues to use the supplemental and concentration dollars it receives under LCFF appropriately by providing targeted assistance to at-risk students through programs focused on its three goals—teaching and learning, systems of support, and culture and climate.

Looking forward, the district will continue to support staff in ensuring all students receive a quality education through prudent use of all its resources. It will continue to monitor the state economy and its own budget and make adjustments as necessary to remain fiscally solvent.



# State Budget Forms

**2022-23 Adopted Budget**



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: Hemet USD - PDSC  
Date: June 02, 2022

Place: Hemet USD - PDSC  
Date: June 07, 2022  
Time: 05:30 PM

Adoption Date: June 21, 2022  
Signed: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: Jessica M. Garcia  
Title: Director, Fiscal Service

Telephone: 951-765-5100  
E-mail: jgarcia1@hemetUSD.org

**Criteria and Standards Review Summary**

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X

4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X	

S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 21, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	

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

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

To the County Superintendent of  
Schools:

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

Total liabilities actuarially determined:	\$ 8,927,764.00
Less: Amount of total liabilities reserved in budget:	\$ 8,927,764.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

\_\_\_\_\_

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

Signed \_\_\_\_\_

Date of Meeting: Jun 21, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Jessica M. Garcia  
Title: Director, Fiscal Services  
Telephone: (951) 765-5100  
E-mail: jgarcia1@hemetusd.org

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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	257,744,346.00	0.00	257,744,346.00	273,803,640.00	0.00	273,803,640.00	6.2%
2) Federal Revenue		8100-8299	541,505.00	37,621,440.00	38,162,945.00	5,000.00	36,101,148.00	36,106,148.00	-5.4%
3) Other State Revenue		8300-8599	4,109,756.00	40,360,892.00	44,470,648.00	3,845,014.00	36,028,819.00	39,873,833.00	-10.3%
4) Other Local Revenue		8600-8799	2,772,985.00	19,265,646.00	22,038,631.00	1,903,247.00	21,595,450.00	23,498,697.00	6.6%
5) TOTAL, REVENUES			265,168,592.00	97,247,978.00	362,416,570.00	279,556,901.00	93,725,417.00	373,282,318.00	3.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	104,253,372.00	31,201,971.00	135,455,343.00	118,233,076.00	37,730,231.00	155,963,307.00	15.1%
2) Classified Salaries		2000-2999	33,272,468.00	17,922,394.00	51,194,862.00	39,262,804.00	26,608,276.00	65,871,080.00	28.7%
3) Employee Benefits		3000-3999	45,572,656.00	28,870,537.00	74,443,193.00	56,147,570.00	38,805,499.00	94,953,069.00	27.6%
4) Books and Supplies		4000-4999	7,503,958.00	14,904,847.00	22,408,805.00	11,352,650.00	7,062,037.00	18,414,687.00	-17.8%
5) Services and Other Operating Expenditures		5000-5999	31,251,249.00	19,610,047.00	50,861,296.00	32,920,312.00	13,951,996.00	46,872,308.00	-7.8%
6) Capital Outlay		6000-6999	1,210,687.00	7,159,451.00	8,370,138.00	796,480.00	8,250,025.00	9,046,505.00	8.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	550,000.00	3,686,561.00	4,236,561.00	0.00	3,678,119.00	3,678,119.00	-13.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,321,803.00)	3,614,839.00	(706,964.00)	(4,552,684.00)	3,786,456.00	(766,228.00)	8.4%
9) TOTAL, EXPENDITURES			219,292,587.00	126,970,647.00	346,263,234.00	254,160,208.00	139,872,639.00	394,032,847.00	13.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			45,876,005.00	(29,722,669.00)	16,153,336.00	25,396,693.00	(46,147,222.00)	(20,750,529.00)	-228.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	4,000,000.00	563,123.00	4,563,123.00	5,906,504.00	625,647.00	6,532,151.00	43.2%
b) Transfers Out		7600-7629	3,528,485.00	0.00	3,528,485.00	2,000,000.00	0.00	2,000,000.00	-43.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(37,887,351.00)	37,887,351.00	0.00	(41,032,157.00)	41,032,157.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,415,836.00)	38,450,474.00	1,034,638.00	(37,125,653.00)	41,657,804.00	4,532,151.00	338.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,460,169.00	8,727,805.00	17,187,974.00	(11,728,960.00)	(4,489,418.00)	(16,218,378.00)	-194.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	63,339,309.00	14,610,716.00	77,950,025.00	71,799,478.00	23,338,521.00	95,137,999.00	22.0%



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)	
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)			63,339,309.00	14,610,716.00	77,950,025.00	71,799,478.00	23,338,521.00	95,137,999.00	22.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,339,309.00	14,610,716.00	77,950,025.00	71,799,478.00	23,338,521.00	95,137,999.00	22.0%
2) Ending Balance, June 30 (E + F1e)			71,799,478.00	23,338,521.00	95,137,999.00	60,070,518.00	18,849,103.00	78,919,621.00	-17.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	1,410,285.00	0.00	1,410,285.00	1,410,285.00	0.00	1,410,285.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,338,521.00	23,338,521.00	0.00	18,849,103.00	18,849,103.00	-19.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	42,380,855.00	0.00	42,380,855.00	26,952,605.25	0.00	26,952,605.25	-36.4%
Health and Welfare HTA	0000	9760	298,508.00		298,508.00			0.00	
Supplemental & Concentration Carry over for LCAP Priorities	0000	9760	14,870,609.00		14,870,609.00			0.00	
Offset for Future Deficits	0000	9760	27,211,738.00		27,211,738.00			0.00	
Health and Welfare HTA	0000	9760			0.00	298,508.00		298,508.00	
Offset for Future Deficits	0000	9760			0.00	26,654,097.25		26,654,097.25	
d) Assigned									
Other Assignments		9780	10,493,752.00	0.00	10,493,752.00	11,880,985.40	0.00	11,880,985.40	13.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	17,489,586.00	0.00	17,489,586.00	19,801,642.35	0.00	19,801,642.35	13.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	71,348,676.00	15,168,812.00	86,517,488.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				

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	0.00	8,362,075.00	8,362,075.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			71,348,676.00	23,530,887.00	94,879,563.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	105,173.00	105,173.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	87,197.00	87,197.00				
6) TOTAL, LIABILITIES			0.00	192,370.00	192,370.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			71,348,676.00	23,338,517.00	94,687,193.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	168,343,058.00	0.00	168,343,058.00	188,829,135.00	0.00	188,829,135.00	12.2%
Education Protection Account State Aid - Current Year		8012	54,051,231.00	0.00	54,051,231.00	52,105,455.00	0.00	52,105,455.00	-3.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	321,065.00	0.00	321,065.00	0.00	0.00	0.00	-100.0%
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)	
<b>County &amp; District Taxes</b>									
Secured Roll Taxes		8041	33,780,710.00	0.00	33,780,710.00	33,429,998.00	0.00	33,429,998.00	-1.0%
Unsecured Roll Taxes		8042	1,681,121.00	0.00	1,681,121.00	1,681,121.00	0.00	1,681,121.00	0.0%
Prior Years' Taxes		8043	1,958,152.00	0.00	1,958,152.00	1,958,152.00	0.00	1,958,152.00	0.0%
Supplemental Taxes		8044	814,393.00	0.00	814,393.00	814,393.00	0.00	814,393.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,778,949.00)	0.00	(3,778,949.00)	(3,778,949.00)	0.00	(3,778,949.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,766,277.00	0.00	1,766,277.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Miscellaneous Funds (EC 41604)</b>									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>258,937,058.00</b>	<b>0.00</b>	<b>258,937,058.00</b>	<b>275,039,305.00</b>	<b>0.00</b>	<b>275,039,305.00</b>	<b>6.2%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,192,712.00)	0.00	(1,192,712.00)	(1,235,665.00)	0.00	(1,235,665.00)	3.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>257,744,346.00</b>	<b>0.00</b>	<b>257,744,346.00</b>	<b>273,803,640.00</b>	<b>0.00</b>	<b>273,803,640.00</b>	<b>6.2%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,263,849.00	4,263,849.00	0.00	5,585,948.00	5,585,948.00	31.0%
Special Education Discretionary Grants		8182	0.00	287,706.00	287,706.00	0.00	168,592.00	168,592.00	-41.4%
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	1,706,217.00	1,706,217.00	0.00	1,751,204.00	1,751,204.00	2.6%
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		7,566,851.00	7,566,851.00		7,438,454.00	7,438,454.00	-1.7%

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		840,907.00	840,907.00		849,093.00	849,093.00	1.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		347,286.00	347,286.00		320,044.00	320,044.00	-7.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,612,016.00	1,612,016.00		1,486,687.00	1,486,687.00	-7.8%
Career and Technical Education	3500-3599	8290		209,228.00	209,228.00		259,636.00	259,636.00	24.1%
All Other Federal Revenue	All Other	8290	541,505.00	20,787,380.00	21,328,885.00	5,000.00	18,241,490.00	18,246,490.00	-14.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>541,505.00</b>	<b>37,621,440.00</b>	<b>38,162,945.00</b>	<b>5,000.00</b>	<b>36,101,148.00</b>	<b>36,106,148.00</b>	<b>-5.4%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
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	875,225.00	0.00	875,225.00	823,105.00	0.00	823,105.00	-6.0%
Lottery - Unrestricted and Instructional Materials		8560	3,234,531.00	1,028,902.00	4,263,433.00	3,021,909.00	1,222,163.00	4,244,072.00	-0.5%
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		3,069,022.00	3,069,022.00		3,659,135.00	3,659,135.00	19.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		367,795.00	367,795.00		296,755.00	296,755.00	-19.3%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Career Technical Education Incentive Grant Program	6387	8590		572,735.00	572,735.00		1,274,281.00	1,274,281.00	122.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	35,322,438.00	35,322,438.00	0.00	29,576,485.00	29,576,485.00	-16.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,109,756.00</b>	<b>40,360,892.00</b>	<b>44,470,648.00</b>	<b>3,845,014.00</b>	<b>36,028,819.00</b>	<b>39,873,833.00</b>	<b>-10.3%</b>
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	3,810,408.00	3,810,408.00	0.00	3,702,319.00	3,702,319.00	-2.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	175,000.00	0.00	175,000.00	175,000.00	0.00	175,000.00	0.0%
Interest		8660	270,000.00	0.00	270,000.00	275,000.00	0.00	275,000.00	1.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	86,292.00	0.00	86,292.00	125,041.00	0.00	125,041.00	44.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,241,693.00	0.00	2,241,693.00	1,328,206.00	400,000.00	1,728,206.00	-22.9%
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		15,455,238.00	15,455,238.00		17,493,131.00	17,493,131.00	13.2%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,772,985.00</b>	<b>19,265,646.00</b>	<b>22,038,631.00</b>	<b>1,903,247.00</b>	<b>21,595,450.00</b>	<b>23,498,697.00</b>	<b>6.6%</b>
<b>TOTAL, REVENUES</b>			<b>265,168,592.00</b>	<b>97,247,978.00</b>	<b>362,416,570.00</b>	<b>279,556,901.00</b>	<b>93,725,417.00</b>	<b>373,282,318.00</b>	<b>3.0%</b>
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	84,555,380.00	20,096,554.00	104,651,934.00	97,361,114.00	21,336,133.00	118,697,247.00	13.4%
Certificated Pupil Support Salaries		1200	5,850,740.00	6,539,206.00	12,389,946.00	6,098,869.00	6,964,504.00	13,063,373.00	5.4%
Certificated Supervisors' and Administrators' Salaries		1300	11,477,904.00	2,463,543.00	13,941,447.00	12,497,154.00	2,858,385.00	15,355,539.00	10.1%
Other Certificated Salaries		1900	2,369,348.00	2,102,668.00	4,472,016.00	2,275,939.00	6,571,209.00	8,847,148.00	97.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>104,253,372.00</b>	<b>31,201,971.00</b>	<b>135,455,343.00</b>	<b>118,233,076.00</b>	<b>37,730,231.00</b>	<b>155,963,307.00</b>	<b>15.1%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,797,484.00	9,562,328.00	11,359,812.00	2,921,730.00	12,476,596.00	15,398,326.00	35.6%
Classified Support Salaries		2200	10,632,555.00	3,501,783.00	14,134,338.00	13,660,553.00	4,660,762.00	18,321,315.00	29.6%
Classified Supervisors' and Administrators' Salaries		2300	4,041,051.00	614,762.00	4,655,813.00	3,966,467.00	624,434.00	4,590,901.00	-1.4%

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	11,277,271.00	1,608,390.00	12,885,661.00	12,928,717.00	1,852,607.00	14,781,324.00	14.7%
Other Classified Salaries		2900	5,524,107.00	2,635,131.00	8,159,238.00	5,785,337.00	6,993,877.00	12,779,214.00	56.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			33,272,468.00	17,922,394.00	51,194,862.00	39,262,804.00	26,608,276.00	65,871,080.00	28.7%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	17,092,835.00	16,960,733.00	34,053,568.00	22,311,892.00	20,905,190.00	43,217,082.00	26.9%
PERS		3201-3202	7,105,067.00	4,179,023.00	11,284,090.00	9,704,646.00	7,172,708.00	16,877,354.00	49.6%
OASDI/Medicare/Alternative		3301-3302	4,071,848.00	1,864,306.00	5,936,154.00	4,655,945.00	2,686,175.00	7,342,120.00	23.7%
Health and Welfare Benefits		3401-3402	14,301,417.00	5,034,392.00	19,335,809.00	16,773,905.00	6,980,066.00	23,753,971.00	22.8%
Unemployment Insurance		3501-3502	1,504,533.00	271,176.00	1,775,709.00	787,364.00	321,621.00	1,108,985.00	-37.5%
Workers' Compensation		3601-3602	1,003,332.00	366,387.00	1,369,719.00	1,181,224.00	482,436.00	1,663,660.00	21.5%
OPEB, Allocated		3701-3702	584,577.00	194,520.00	779,097.00	679,284.00	257,303.00	936,587.00	20.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	(90,953.00)	0.00	(90,953.00)	53,310.00	0.00	53,310.00	-158.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			45,572,656.00	28,870,537.00	74,443,193.00	56,147,570.00	38,805,499.00	94,953,069.00	27.6%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	72,266.00	4,427,841.00	4,500,107.00	3,631,950.00	1,232,163.00	4,864,113.00	8.1%
Books and Other Reference Materials		4200	249,139.00	60,956.00	310,095.00	281,510.00	1,587,768.00	1,869,278.00	502.8%
Materials and Supplies		4300	4,919,530.00	6,231,976.00	11,151,506.00	4,983,333.00	4,090,037.00	9,073,370.00	-18.6%
Noncapitalized Equipment		4400	2,263,023.00	4,184,074.00	6,447,097.00	2,455,857.00	152,069.00	2,607,926.00	-59.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			7,503,958.00	14,904,847.00	22,408,805.00	11,352,650.00	7,062,037.00	18,414,687.00	-17.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	2,867,102.00	2,867,102.00	0.00	3,664,108.00	3,664,108.00	27.8%
Travel and Conferences		5200	523,678.00	221,533.00	745,211.00	1,054,578.00	416,194.00	1,470,772.00	97.4%
Dues and Memberships		5300	134,202.00	46,124.00	180,326.00	154,427.00	300.00	154,727.00	-14.2%
Insurance		5400 - 5450	1,400.00	0.00	1,400.00	2,900,000.00	0.00	2,900,000.00	207,042.9%
Operations and Housekeeping Services		5500	6,050,020.00	148,932.00	6,198,952.00	5,932,000.00	72,000.00	6,004,000.00	-3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,264,697.00	526,649.00	2,791,346.00	2,499,137.00	339,206.00	2,838,343.00	1.7%
Transfers of Direct Costs		5710	(87,629.00)	87,629.00	0.00	(53,271.00)	53,271.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,490,817.00	142,751.00	7,633,568.00	7,884,632.00	835,769.00	8,720,401.00	14.2%
Professional/Consulting Services and Operating Expenditures		5800	13,136,355.00	15,542,481.00	28,678,836.00	11,026,144.00	8,555,048.00	19,581,192.00	-31.7%
Communications		5900	1,737,709.00	26,846.00	1,764,555.00	1,522,665.00	16,100.00	1,538,765.00	-12.8%

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			31,251,249.00	19,610,047.00	50,861,296.00	32,920,312.00	13,951,996.00	46,872,308.00	-7.8%
<b>CAPITAL OUTLAY</b>									
Land		6100	71,728.00	852.00	72,580.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	268,182.00	268,182.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	811,962.00	6,364,877.00	7,176,839.00	650,000.00	7,474,471.00	8,124,471.00	13.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	326,997.00	518,553.00	845,550.00	146,480.00	765,554.00	912,034.00	7.9%
Equipment Replacement		6500	0.00	6,987.00	6,987.00	0.00	10,000.00	10,000.00	43.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,210,687.00	7,159,451.00	8,370,138.00	796,480.00	8,250,025.00	9,046,505.00	8.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	550,000.00	0.00	550,000.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	1,587,762.00	1,587,762.00	0.00	1,453,757.00	1,453,757.00	-8.4%
Other Debt Service - Principal		7439	0.00	2,098,799.00	2,098,799.00	0.00	2,224,362.00	2,224,362.00	6.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			550,000.00	3,686,561.00	4,236,561.00	0.00	3,678,119.00	3,678,119.00	-13.2%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(3,614,839.00)	3,614,839.00	0.00	(3,786,456.00)	3,786,456.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(706,964.00)	0.00	(706,964.00)	(766,228.00)	0.00	(766,228.00)	8.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,321,803.00)	3,614,839.00	(706,964.00)	(4,552,684.00)	3,786,456.00	(766,228.00)	8.4%
TOTAL, EXPENDITURES			219,292,587.00	126,970,647.00	346,263,234.00	254,160,208.00	139,872,639.00	394,032,847.00	13.8%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	4,000,000.00	563,123.00	4,563,123.00	5,906,504.00	625,647.00	6,532,151.00	43.2%
(a) TOTAL, INTERFUND TRANSFERS IN			4,000,000.00	563,123.00	4,563,123.00	5,906,504.00	625,647.00	6,532,151.00	43.2%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,528,485.00	0.00	3,528,485.00	2,000,000.00	0.00	2,000,000.00	-43.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,528,485.00	0.00	3,528,485.00	2,000,000.00	0.00	2,000,000.00	-43.3%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									

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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(37,887,351.00)	37,887,351.00	0.00	(41,032,157.00)	41,032,157.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(37,887,351.00)	37,887,351.00	0.00	(41,032,157.00)	41,032,157.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>									
			(37,415,836.00)	38,450,474.00	1,034,638.00	(37,125,653.00)	41,657,804.00	4,532,151.00	338.0%

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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	257,744,346.00	0.00	257,744,346.00	273,803,640.00	0.00	273,803,640.00	6.2%
2) Federal Revenue		8100-8299	541,505.00	37,621,440.00	38,162,945.00	5,000.00	36,101,148.00	36,106,148.00	-5.4%
3) Other State Revenue		8300-8599	4,109,756.00	40,360,892.00	44,470,648.00	3,845,014.00	36,028,819.00	39,873,833.00	-10.3%
4) Other Local Revenue		8600-8799	2,772,985.00	19,265,646.00	22,038,631.00	1,903,247.00	21,595,450.00	23,498,697.00	6.6%
5) TOTAL, REVENUES			265,168,592.00	97,247,978.00	362,416,570.00	279,556,901.00	93,725,417.00	373,282,318.00	3.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		125,565,628.00	69,509,547.00	195,075,175.00	147,118,826.00	73,826,717.00	220,945,543.00	13.3%
2) Instruction - Related Services	2000-2999		26,808,695.00	15,076,867.00	41,885,562.00	31,808,958.00	26,491,334.00	58,300,292.00	39.2%
3) Pupil Services	3000-3999		19,194,942.00	15,174,080.00	34,369,022.00	23,170,458.00	17,445,801.00	40,616,259.00	18.2%
4) Ancillary Services	4000-4999		1,825,896.00	12,730.00	1,838,626.00	2,428,286.00	78,545.00	2,506,831.00	36.3%
5) Community Services	5000-5999		5,417.00	14,016.00	19,433.00	17,500.00	0.00	17,500.00	-9.9%
6) Enterprise	6000-6999		0.00	281,278.00	281,278.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		22,725,221.00	9,966,083.00	32,691,304.00	23,606,438.00	4,485,111.00	28,091,549.00	-14.1%
8) Plant Services	8000-8999		22,616,788.00	13,227,351.00	35,844,139.00	26,009,742.00	13,842,812.00	39,852,554.00	11.2%
9) Other Outgo	9000-9999	Except 7600-7699	550,000.00	3,708,695.00	4,258,695.00	0.00	3,702,319.00	3,702,319.00	-13.1%
10) TOTAL, EXPENDITURES			219,292,587.00	126,970,647.00	346,263,234.00	254,160,208.00	139,872,639.00	394,032,847.00	13.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			45,876,005.00	(29,722,669.00)	16,153,336.00	25,396,693.00	(46,147,222.00)	(20,750,529.00)	-228.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	4,000,000.00	563,123.00	4,563,123.00	5,906,504.00	625,647.00	6,532,151.00	43.2%
b) Transfers Out		7600-7629	3,528,485.00	0.00	3,528,485.00	2,000,000.00	0.00	2,000,000.00	-43.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(37,887,351.00)	37,887,351.00	0.00	(41,032,157.00)	41,032,157.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,415,836.00)	38,450,474.00	1,034,638.00	(37,125,653.00)	41,657,804.00	4,532,151.00	338.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,460,169.00	8,727,805.00	17,187,974.00	(11,728,960.00)	(4,489,418.00)	(16,218,378.00)	-194.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	63,339,309.00	14,610,716.00	77,950,025.00	71,799,478.00	23,338,521.00	95,137,999.00	22.0%

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)			63,339,309.00	14,610,716.00	77,950,025.00	71,799,478.00	23,338,521.00	95,137,999.00	22.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,339,309.00	14,610,716.00	77,950,025.00	71,799,478.00	23,338,521.00	95,137,999.00	22.0%
2) Ending Balance, June 30 (E + F1e)			71,799,478.00	23,338,521.00	95,137,999.00	60,070,518.00	18,849,103.00	78,919,621.00	-17.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	1,410,285.00	0.00	1,410,285.00	1,410,285.00	0.00	1,410,285.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,338,521.00	23,338,521.00	0.00	18,849,103.00	18,849,103.00	-19.2%
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	42,380,855.00	0.00	42,380,855.00	26,952,605.25	0.00	26,952,605.25	-36.4%
Health and Welfare HTA	0000	9760	298,508.00		298,508.00			0.00	
Supplemental & Concentration Carry over for LCAP Priorities	0000	9760	14,870,609.00		14,870,609.00			0.00	
Offset for Future Deficits	0000	9760	27,211,738.00		27,211,738.00			0.00	
Health and Welfare HTA	0000	9760			0.00	298,508.00		298,508.00	
Offset for Future Deficits	0000	9760			0.00	26,654,097.25		26,654,097.25	
d) Assigned									
Other Assignments (by Resource/Object)		9780	10,493,752.00	0.00	10,493,752.00	11,880,985.40	0.00	11,880,985.40	13.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	17,489,586.00	0.00	17,489,586.00	19,801,642.35	0.00	19,801,642.35	13.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	8,792,004.00	9,032,979.00
5650	FEMA Public Assistance Funds	235,311.00	235,311.00
6266	Educator Effectiveness, FY 2021-22	5,181,491.00	3,835,961.00
6300	Lottery: Instructional Materials	1,756,414.00	1,756,414.00
6500	Special Education	585,337.00	986,336.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	297,863.00	0.00
6537	Special Ed: Learning Recovery Support	1,305,353.00	0.00
6546	Mental Health-Related Services	695,363.00	596,706.00
7311	Classified School Employee Professional Development Block Grant	8,161.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	1,977,665.00	740,084.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	1,023,534.00	211,463.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	105,581.00	118,581.00
9010	Other Restricted Local	1,374,444.00	1,335,268.00
Total, Restricted Balance		23,338,521.00	18,849,103.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	6,944,798.00	8,164,994.00	17.6%
2) Federal Revenue		8100-8299	202,344.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,912,783.00	1,419,286.00	-25.8%
4) Other Local Revenue		8600-8799	704,829.00	767,353.00	8.9%
5) TOTAL, REVENUES			9,764,754.00	10,351,633.00	6.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,854,242.00	3,710,142.00	-3.7%
2) Classified Salaries		2000-2999	551,617.00	559,623.00	1.5%
3) Employee Benefits		3000-3999	1,877,967.00	1,928,699.00	2.7%
4) Books and Supplies		4000-4999	760,262.00	751,775.00	-1.1%
5) Services and Other Operating Expenditures		5000-5999	3,175,736.00	2,039,770.00	-35.8%
6) Capital Outlay		6000-6999	75,921.00	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			10,295,745.00	8,990,009.00	-12.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(530,991.00)	1,361,624.00	-356.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	563,123.00	625,647.00	11.1%
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			(563,123.00)	(625,647.00)	11.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,094,114.00)	735,977.00	-167.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,452,421.00	358,307.00	-75.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,452,421.00	358,307.00	-75.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,452,421.00	358,307.00	-75.3%
2) Ending Balance, June 30 (E + F1e)			358,307.00	1,094,284.00	205.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	342,008.00	479,677.00	40.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	16,299.00	614,607.00	3,670.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	371,671.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			371,671.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			371,671.00		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	3,987,816.00	4,947,666.00	24.1%
Education Protection Account State Aid - Current Year		8012	1,786,799.00	1,906,355.00	6.7%
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	1,170,183.00	1,310,973.00	12.0%
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			6,944,798.00	8,164,994.00	17.6%
<b>FEDERAL REVENUE</b>					
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	202,344.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			202,344.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					

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	21,330.00	22,468.00	5.3%
Lottery - Unrestricted and Instructional Materials		8560	146,173.00	167,281.00	14.4%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	797,304.00	554,956.00	-30.4%
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	947,976.00	674,581.00	-28.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,912,783.00</b>	<b>1,419,286.00</b>	<b>-25.8%</b>
<b>OTHER LOCAL REVENUE</b>					
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	8,500.00	8,500.00	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	180,000.00	180,000.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	516,329.00	578,853.00	12.1%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>704,829.00</b>	<b>767,353.00</b>	<b>8.9%</b>
<b>TOTAL, REVENUES</b>			<b>9,764,754.00</b>	<b>10,351,633.00</b>	<b>6.0%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	3,360,314.00	3,232,549.00	-3.8%
Certificated Pupil Support Salaries		1200	145,384.00	132,340.00	-9.0%
Certificated Supervisors' and Administrators' Salaries		1300	348,544.00	345,253.00	-0.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,854,242.00</b>	<b>3,710,142.00</b>	<b>-3.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	24,591.00	21,524.00	-12.5%
Classified Support Salaries		2200	115,925.00	106,497.00	-8.1%



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	251,328.00	278,280.00	10.7%
Other Classified Salaries		2900	159,773.00	153,322.00	-4.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>551,617.00</b>	<b>559,623.00</b>	<b>1.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,159,606.00	1,159,970.00	0.0%
PERS		3201-3202	121,362.00	137,967.00	13.7%
OASDI/Medicare/Alternative		3301-3302	97,593.00	95,860.00	-1.8%
Health and Welfare Benefits		3401-3402	426,793.00	464,454.00	8.8%
Unemployment Insurance		3501-3502	21,948.00	21,347.00	-2.7%
Workers' Compensation		3601-3602	33,020.00	32,022.00	-3.0%
OPEB, Allocated		3701-3702	17,645.00	17,079.00	-3.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,877,967.00</b>	<b>1,928,699.00</b>	<b>2.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	64,101.00	39,000.00	-39.2%
Books and Other Reference Materials		4200	12,828.00	47,275.00	268.5%
Materials and Supplies		4300	416,859.00	505,000.00	21.1%
Noncapitalized Equipment		4400	266,474.00	160,500.00	-39.8%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>760,262.00</b>	<b>751,775.00</b>	<b>-1.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,211.00	3,500.00	-43.6%
Dues and Memberships		5300	3,658.00	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	2,446,506.00	1,273,000.00	-48.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	422,507.00	419,864.00	-0.6%
Professional/Consulting Services and Operating Expenditures		5800	286,584.00	335,406.00	17.0%
Communications		5900	10,270.00	8,000.00	-22.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,175,736.00</b>	<b>2,039,770.00</b>	<b>-35.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	75,921.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>75,921.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
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			10,295,745.00	8,990,009.00	-12.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	563,123.00	625,647.00	11.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			563,123.00	625,647.00	11.1%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(563,123.00)	(625,647.00)	11.1%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	6,944,798.00	8,164,994.00	17.6%
2) Federal Revenue		8100-8299	202,344.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,912,783.00	1,419,286.00	-25.8%
4) Other Local Revenue		8600-8799	704,829.00	767,353.00	8.9%
5) TOTAL, REVENUES			9,764,754.00	10,351,633.00	6.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		5,864,995.00	5,811,167.00	-0.9%
2) Instruction - Related Services	2000-2999		922,543.00	994,232.00	7.8%
3) Pupil Services	3000-3999		250,644.00	246,734.00	-1.6%
4) Ancillary Services	4000-4999		167,578.00	69,258.00	-58.7%
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		402,764.00	402,764.00	0.0%
8) Plant Services	8000-8999		2,655,974.00	1,465,854.00	-44.8%
9) Other Outgo	9000-9999	Except 7600-7699	31,247.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			10,295,745.00	8,990,009.00	-12.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(530,991.00)	1,361,624.00	-356.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	563,123.00	625,647.00	11.1%
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			(563,123.00)	(625,647.00)	11.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,094,114.00)	735,977.00	-167.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,452,421.00	358,307.00	-75.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,452,421.00	358,307.00	-75.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,452,421.00	358,307.00	-75.3%
2) Ending Balance, June 30 (E + F1e)			358,307.00	1,094,284.00	205.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	16,299.00	614,607.00	3,670.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	50,000.00	50,000.00
6266	Educator Effectiveness, FY 2021-22	102,961.00	102,961.00
6300	Lottery: Instructional Materials	76,580.00	76,580.00
7412	A-G Access/Success Grant	0.00	128,462.00
7413	A-G Learning Loss Mitigation Grant	0.00	9,207.00
7425	Expanded Learning Opportunities (ELO) Grant	62,490.00	62,490.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	22,005.00	22,005.00
7510	Low-Performing Students Block Grant	27,972.00	27,972.00
Total, Restricted Balance		342,008.00	479,677.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	785,098.00	821,302.00	4.6%
4) Other Local Revenue		8600-8799	3,962.00	0.00	-100.0%
5) TOTAL, REVENUES			789,060.00	821,302.00	4.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	249,606.00	263,997.00	5.8%
2) Classified Salaries		2000-2999	142,297.00	142,032.00	-0.2%
3) Employee Benefits		3000-3999	153,906.00	175,802.00	14.2%
4) Books and Supplies		4000-4999	47,917.00	65,851.00	37.4%
5) Services and Other Operating Expenditures		5000-5999	124,597.00	121,820.00	-2.2%
6) Capital Outlay		6000-6999	0.00	15,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	33,744.00	36,800.00	9.1%
9) TOTAL, EXPENDITURES			752,067.00	821,302.00	9.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			36,993.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			36,993.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	97,708.00	134,701.00	37.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			97,708.00	134,701.00	37.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,708.00	134,701.00	37.9%
2) Ending Balance, June 30 (E + F1e)			134,701.00	134,701.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	134,701.00	134,701.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	134,701.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			134,701.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			134,701.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	747,941.00	787,806.00	5.3%
All Other State Revenue	All Other	8590	37,157.00	33,496.00	-9.9%
TOTAL, OTHER STATE REVENUE			785,098.00	821,302.00	4.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(38.00)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	2,500.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,962.00	0.00	-100.0%
TOTAL, REVENUES			789,060.00	821,302.00	4.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	198,621.00	215,000.00	8.2%
Certificated Pupil Support Salaries		1200	7,227.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	43,758.00	48,997.00	12.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			249,606.00	263,997.00	5.8%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	2,387.00	0.00	-100.0%
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	112,326.00	121,507.00	8.2%
Other Classified Salaries		2900	27,584.00	20,525.00	-25.6%
TOTAL, CLASSIFIED SALARIES			142,297.00	142,032.00	-0.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	60,162.00	83,919.00	39.5%
PERS		3201-3202	29,559.00	35,988.00	21.7%
OASDI/Medicare/Alternative		3301-3302	14,999.00	14,695.00	-2.0%
Health and Welfare Benefits		3401-3402	36,033.00	34,499.00	-4.3%
Unemployment Insurance		3501-3502	2,156.00	2,031.00	-5.8%
Workers' Compensation		3601-3602	9,139.00	3,046.00	-66.7%
OPEB, Allocated		3701-3702	1,858.00	1,624.00	-12.6%
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			153,906.00	175,802.00	14.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	47,005.00	40,851.00	-13.1%
Noncapitalized Equipment		4400	912.00	25,000.00	2,641.2%
TOTAL, BOOKS AND SUPPLIES			47,917.00	65,851.00	37.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,026.00	12,000.00	138.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,161.00	20,000.00	79.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,283.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	107,127.00	89,820.00	-16.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			124,597.00	121,820.00	-2.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	15,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	15,000.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	33,744.00	36,800.00	9.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			33,744.00	36,800.00	9.1%
TOTAL, EXPENDITURES			752,067.00	821,302.00	9.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	785,098.00	821,302.00	4.6%
4) Other Local Revenue		8600-8799	3,962.00	0.00	-100.0%
5) TOTAL, REVENUES			789,060.00	821,302.00	4.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		467,474.00	525,549.00	12.4%
2) Instruction - Related Services	2000-2999		234,666.00	258,953.00	10.3%
3) Pupil Services	3000-3999		14,269.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		33,744.00	36,800.00	9.1%
8) Plant Services	8000-8999		1,914.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			752,067.00	821,302.00	9.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			36,993.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			36,993.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	97,708.00	134,701.00	37.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			97,708.00	134,701.00	37.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,708.00	134,701.00	37.9%
2) Ending Balance, June 30 (E + F1e)			134,701.00	134,701.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	134,701.00	134,701.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6391	Adult Education Program	134,701.00	134,701.00
Total, Restricted Balance		134,701.00	134,701.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	50,000.00	0.00	-100.0%
3) Other State Revenue		8300-8599	4,204,472.00	2,230,555.00	-46.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,254,472.00	2,230,555.00	-47.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	957,722.00	783,730.00	-18.2%
2) Classified Salaries		2000-2999	788,827.00	494,423.00	-37.3%
3) Employee Benefits		3000-3999	742,497.00	634,135.00	-14.6%
4) Books and Supplies		4000-4999	211,547.00	113,640.00	-46.3%
5) Services and Other Operating Expenditures		5000-5999	43,982.00	6,100.00	-86.1%
6) Capital Outlay		6000-6999	710,721.00	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	197,534.00	198,527.00	0.5%
9) TOTAL, EXPENDITURES			3,652,830.00	2,230,555.00	-38.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			601,642.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			601,642.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	544,633.00	1,146,275.00	110.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			544,633.00	1,146,275.00	110.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			544,633.00	1,146,275.00	110.5%
2) Ending Balance, June 30 (E + F1e)			1,146,275.00	1,146,275.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,146,068.00	1,146,068.00	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	207.00	207.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,024,383.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,024,383.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			1,024,383.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	50,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			50,000.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,251,631.00	2,155,728.00	-33.7%
All Other State Revenue	All Other	8590	952,841.00	74,827.00	-92.1%
TOTAL, OTHER STATE REVENUE			4,204,472.00	2,230,555.00	-46.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	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	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			4,254,472.00	2,230,555.00	-47.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	812,720.00	690,229.00	-15.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	108,876.00	93,501.00	-14.1%
Other Certificated Salaries		1900	36,126.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>957,722.00</b>	<b>783,730.00</b>	<b>-18.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	528,752.00	375,383.00	-29.0%
Classified Support Salaries		2200	31,264.00	18,384.00	-41.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	218,502.00	100,656.00	-53.9%
Other Classified Salaries		2900	10,309.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>788,827.00</b>	<b>494,423.00</b>	<b>-37.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	152,975.00	183,597.00	20.0%
PERS		3201-3202	221,262.00	169,677.00	-23.3%
OASDI/Medicare/Alternative		3301-3302	85,413.00	60,015.00	-29.7%
Health and Welfare Benefits		3401-3402	254,917.00	199,757.00	-21.6%
Unemployment Insurance		3501-3502	8,170.00	6,390.00	-21.8%
Workers' Compensation		3601-3602	12,898.00	9,586.00	-25.7%
OPEB, Allocated		3701-3702	6,862.00	5,113.00	-25.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>742,497.00</b>	<b>634,135.00</b>	<b>-14.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	6,869.00	New
Materials and Supplies		4300	205,547.00	106,771.00	-48.1%
Noncapitalized Equipment		4400	6,000.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>211,547.00</b>	<b>113,640.00</b>	<b>-46.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,671.00	2,000.00	-64.7%
Dues and Memberships		5300	2,088.00	2,000.00	-4.2%
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	2,251.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	33,864.00	2,000.00	-94.1%
Communications		5900	108.00	100.00	-7.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>43,982.00</b>	<b>6,100.00</b>	<b>-86.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	436,261.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	274,460.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>710,721.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers of Indirect Costs - Interfund		7350	197,534.00	198,527.00	0.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			197,534.00	198,527.00	0.5%
TOTAL, EXPENDITURES			3,652,830.00	2,230,555.00	-38.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	50,000.00	0.00	-100.0%
3) Other State Revenue		8300-8599	4,204,472.00	2,230,555.00	-46.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,254,472.00	2,230,555.00	-47.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,150,452.00	1,718,187.00	-20.1%
2) Instruction - Related Services	2000-2999		533,680.00	289,082.00	-45.8%
3) Pupil Services	3000-3999		10,000.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		197,534.00	198,527.00	0.5%
8) Plant Services	8000-8999		761,164.00	24,759.00	-96.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,652,830.00	2,230,555.00	-38.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			601,642.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			601,642.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	544,633.00	1,146,275.00	110.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			544,633.00	1,146,275.00	110.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			544,633.00	1,146,275.00	110.5%
2) Ending Balance, June 30 (E + F1e)			1,146,275.00	1,146,275.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,146,068.00	1,146,068.00	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	207.00	207.00	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
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	74,163.00	74,163.00
6130	Child Development: Center-Based Reserve Account	1,071,905.00	1,071,905.00
Total, Restricted Balance		1,146,068.00	1,146,068.00



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,866,106.00	12,603,583.00	-15.2%
3) Other State Revenue		8300-8599	789,714.00	4,073,182.00	415.8%
4) Other Local Revenue		8600-8799	30,121.00	30,121.00	0.0%
5) TOTAL, REVENUES			15,685,941.00	16,706,886.00	6.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,258,189.00	5,430,665.00	3.3%
3) Employee Benefits		3000-3999	2,159,796.00	2,430,131.00	12.5%
4) Books and Supplies		4000-4999	5,913,674.00	6,721,295.00	13.7%
5) Services and Other Operating Expenditures		5000-5999	900,497.00	951,647.00	5.7%
6) Capital Outlay		6000-6999	98,770.00	200,000.00	102.5%
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	475,686.00	530,901.00	11.6%
9) TOTAL, EXPENDITURES			14,806,612.00	16,264,639.00	9.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			879,329.00	442,247.00	-49.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			879,329.00	442,247.00	-49.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,922,433.00	2,801,762.00	45.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,922,433.00	2,801,762.00	45.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,922,433.00	2,801,762.00	45.7%
2) Ending Balance, June 30 (E + F1e)			2,801,762.00	3,244,009.00	15.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,801,223.00	3,243,470.00	15.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	539.00	539.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,801,764.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,801,764.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			2,801,764.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	13,760,268.00	11,473,958.00	-16.6%
Donated Food Commodities		8221	1,100,024.00	1,129,625.00	2.7%
All Other Federal Revenue		8290	5,814.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			14,866,106.00	12,603,583.00	-15.2%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	789,714.00	4,073,182.00	415.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			789,714.00	4,073,182.00	415.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	29,121.00	29,121.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,121.00	30,121.00	0.0%
TOTAL, REVENUES			15,685,941.00	16,706,886.00	6.5%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,857,415.00	4,049,780.00	5.0%
Classified Supervisors' and Administrators' Salaries		2300	674,142.00	675,991.00	0.3%
Clerical, Technical and Office Salaries		2400	673,411.00	701,867.00	4.2%
Other Classified Salaries		2900	53,221.00	3,027.00	-94.3%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			5,258,189.00	5,430,665.00	3.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,026,409.00	1,250,099.00	21.8%
OASDI/Medicare/Alternative		3301-3302	349,075.00	389,279.00	11.5%
Health and Welfare Benefits		3401-3402	677,617.00	701,147.00	3.5%
Unemployment Insurance		3501-3502	46,510.00	27,154.00	-41.6%
Workers' Compensation		3601-3602	39,056.00	40,730.00	4.3%
OPEB, Allocated		3701-3702	21,129.00	21,722.00	2.8%
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			2,159,796.00	2,430,131.00	12.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	738,856.00	770,526.00	4.3%
Noncapitalized Equipment		4400	179,140.00	105,000.00	-41.4%
Food		4700	4,995,678.00	5,845,769.00	17.0%
TOTAL, BOOKS AND SUPPLIES			5,913,674.00	6,721,295.00	13.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,972.00	12,000.00	0.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	259,700.00	282,331.00	8.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	508,765.00	521,620.00	2.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	22,029.00	30,000.00	36.2%
Professional/Consulting Services and Operating Expenditures		5800	72,645.00	78,896.00	8.6%
Communications		5900	25,386.00	26,800.00	5.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			900,497.00	951,647.00	5.7%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	12,000.00	63,000.00	425.0%
Equipment		6400	30,020.00	47,000.00	56.6%
Equipment Replacement		6500	56,750.00	90,000.00	58.6%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			98,770.00	200,000.00	102.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	475,686.00	530,901.00	11.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			475,686.00	530,901.00	11.6%
TOTAL, EXPENDITURES			14,806,612.00	16,264,639.00	9.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,866,106.00	12,603,583.00	-15.2%
3) Other State Revenue		8300-8599	789,714.00	4,073,182.00	415.8%
4) Other Local Revenue		8600-8799	30,121.00	30,121.00	0.0%
5) TOTAL, REVENUES			15,685,941.00	16,706,886.00	6.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		14,059,226.00	15,388,407.00	9.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		475,686.00	530,901.00	11.6%
8) Plant Services	8000-8999		271,700.00	345,331.00	27.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,806,612.00	16,264,639.00	9.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			879,329.00	442,247.00	-49.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			879,329.00	442,247.00	-49.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,922,433.00	2,801,762.00	45.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,922,433.00	2,801,762.00	45.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,922,433.00	2,801,762.00	45.7%
2) Ending Balance, June 30 (E + F1e)			2,801,762.00	3,244,009.00	15.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,801,223.00	3,243,470.00	15.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	539.00	539.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,717,232.00	2,986,986.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	83,991.00	256,484.00
Total, Restricted Balance		2,801,223.00	3,243,470.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,070,048.00	2,149,011.00	-30.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,070,048.00	2,149,011.00	-30.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,070,048.00	2,149,011.00	-30.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,103,976.00	8,174,024.00	60.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,103,976.00	8,174,024.00	60.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,103,976.00	8,174,024.00	60.2%
2) Ending Balance, June 30 (E + F1e)			8,174,024.00	10,323,035.00	26.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,174,024.00	10,323,035.00	26.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,174,024.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,174,024.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			8,174,024.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,070,048.00	2,149,011.00	-30.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,070,048.00	2,149,011.00	-30.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,070,048.00	2,149,011.00	-30.0%



Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,070,048.00	2,149,011.00	-30.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,070,048.00	2,149,011.00	-30.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,070,048.00	2,149,011.00	-30.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,103,976.00	8,174,024.00	60.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,103,976.00	8,174,024.00	60.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,103,976.00	8,174,024.00	60.2%
2) Ending Balance, June 30 (E + F1e)			8,174,024.00	10,323,035.00	26.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,174,024.00	10,323,035.00	26.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	165,000.00	120,000.00	-27.3%
5) TOTAL, REVENUES			165,000.00	120,000.00	-27.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,671.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	6,835.00	18,250.00	167.0%
6) Capital Outlay		6000-6999	20,959,353.00	7,218,191.00	-65.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,969,859.00	7,236,441.00	-65.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(20,804,859.00)	(7,116,441.00)	-65.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	35,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,000,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			14,195,141.00	(7,116,441.00)	-150.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,244,533.00	53,439,674.00	36.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,244,533.00	53,439,674.00	36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,244,533.00	53,439,674.00	36.2%
2) Ending Balance, June 30 (E + F1e)			53,439,674.00	46,323,233.00	-13.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	53,431,624.00	46,315,183.00	-13.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,050.00	8,050.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	53,431,624.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	8,050.00		
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			53,439,674.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			53,439,674.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	165,000.00	120,000.00	-27.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			165,000.00	120,000.00	-27.3%
TOTAL, REVENUES			165,000.00	120,000.00	-27.3%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,671.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,671.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	18,250.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,826.00	0.00	-100.0%
Communications		5900	9.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,835.00	18,250.00	167.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	4,318.00	0.00	-100.0%
Land Improvements		6170	19,898.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	20,935,137.00	7,218,191.00	-65.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,959,353.00	7,218,191.00	-65.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,969,859.00	7,236,441.00	-65.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	35,000,000.00	0.00	-100.0%
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			35,000,000.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			35,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	165,000.00	120,000.00	-27.3%
5) TOTAL, REVENUES			165,000.00	120,000.00	-27.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		20,969,859.00	7,236,441.00	-65.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,969,859.00	7,236,441.00	-65.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(20,804,859.00)	(7,116,441.00)	-65.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	35,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,000,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			14,195,141.00	(7,116,441.00)	-150.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,244,533.00	53,439,674.00	36.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,244,533.00	53,439,674.00	36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,244,533.00	53,439,674.00	36.2%
2) Ending Balance, June 30 (E + F1e)			53,439,674.00	46,323,233.00	-13.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	53,431,624.00	46,315,183.00	-13.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,050.00	8,050.00	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	53,431,624.00	46,315,183.00
Total, Restricted Balance		53,431,624.00	46,315,183.00



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,208,759.00	3,749,356.00	-75.3%
5) TOTAL, REVENUES			15,208,759.00	3,749,356.00	-75.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	711,514.00	800,000.00	12.4%
5) Services and Other Operating Expenditures		5000-5999	343,822.00	2,233,082.00	549.5%
6) Capital Outlay		6000-6999	3,984,584.00	5,898,671.00	48.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,039,920.00	8,931,753.00	77.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,168,839.00	(5,182,397.00)	-151.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,168,839.00	(5,182,397.00)	-151.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,773,619.00	20,942,458.00	94.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,773,619.00	20,942,458.00	94.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,773,619.00	20,942,458.00	94.4%
2) Ending Balance, June 30 (E + F1e)			20,942,458.00	15,760,061.00	-24.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,814,844.00	13,131,118.00	2.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,127,614.00	2,628,943.00	-67.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	20,941,218.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			20,941,218.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			20,941,218.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,864.00	114,450.00	270.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	14,830,306.00	3,025,000.00	-79.6%
Other Local Revenue					
All Other Local Revenue		8699	347,589.00	609,906.00	75.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,208,759.00	3,749,356.00	-75.3%
TOTAL, REVENUES			15,208,759.00	3,749,356.00	-75.3%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	598,151.00	150,000.00	-74.9%
Noncapitalized Equipment		4400	113,363.00	650,000.00	473.4%
TOTAL, BOOKS AND SUPPLIES			711,514.00	800,000.00	12.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,793.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	272.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	333,700.00	2,233,082.00	569.2%
Communications		5900	57.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			343,822.00	2,233,082.00	549.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	53,750.00	250,000.00	365.1%
Land Improvements		6170	77,339.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,697,603.00	5,648,671.00	52.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	155,892.00	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			3,984,584.00	5,898,671.00	48.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,039,920.00	8,931,753.00	77.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,208,759.00	3,749,356.00	-75.3%
5) TOTAL, REVENUES			15,208,759.00	3,749,356.00	-75.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		300,654.00	2,233,082.00	642.7%
8) Plant Services	8000-8999		4,739,266.00	6,698,671.00	41.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,039,920.00	8,931,753.00	77.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			10,168,839.00	(5,182,397.00)	-151.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			10,168,839.00	(5,182,397.00)	-151.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,773,619.00	20,942,458.00	94.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,773,619.00	20,942,458.00	94.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,773,619.00	20,942,458.00	94.4%
2) Ending Balance, June 30 (E + F1e)			20,942,458.00	15,760,061.00	-24.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,814,844.00	13,131,118.00	2.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,127,614.00	2,628,943.00	-67.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	12,814,844.00	13,131,118.00
Total, Restricted Balance		12,814,844.00	13,131,118.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,304.00	0.00	-100.0%
5) TOTAL, REVENUES			3,304.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	344,261.00	430,000.00	24.9%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	56,000.00	76,000.00	35.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			400,261.00	506,000.00	26.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(396,957.00)	(506,000.00)	27.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			103,043.00	(506,000.00)	-591.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	480,038.00	583,081.00	21.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			480,038.00	583,081.00	21.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			480,038.00	583,081.00	21.5%
2) Ending Balance, June 30 (E + F1e)			583,081.00	77,081.00	-86.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	583,081.00	77,081.00	-86.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	583,081.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			583,081.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			583,081.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	3,400.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(96.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,304.00	0.00	-100.0%
TOTAL, REVENUES			3,304.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	0.00	0.00	0.0%
Unemployment Insurance		3401-3402	0.00	0.00	0.0%
Workers' Compensation		3501-3502	0.00	0.00	0.0%
OPEB, Allocated		3601-3602	0.00	0.00	0.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	197,467.00	129,000.00	-34.7%
Noncapitalized Equipment		4400	146,794.00	301,000.00	105.0%
TOTAL, BOOKS AND SUPPLIES			344,261.00	430,000.00	24.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	76,000.00	New
Buildings and Improvements of Buildings		6200	56,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			56,000.00	76,000.00	35.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			400,261.00	506,000.00	26.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	500,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,304.00	0.00	-100.0%
5) TOTAL, REVENUES			3,304.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		400,261.00	506,000.00	26.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			400,261.00	506,000.00	26.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(396,957.00)	(506,000.00)	27.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			103,043.00	(506,000.00)	-591.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	480,038.00	583,081.00	21.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			480,038.00	583,081.00	21.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			480,038.00	583,081.00	21.5%
2) Ending Balance, June 30 (E + F1e)			583,081.00	77,081.00	-86.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	583,081.00	77,081.00	-86.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,938,912.00	19,938,912.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,938,912.00	19,938,912.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,938,912.00	19,938,912.00	0.0%
2) Ending Balance, June 30 (E + F1e)			19,938,912.00	19,938,912.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,938,912.00	19,938,912.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	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%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,938,912.00	19,938,912.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,938,912.00	19,938,912.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,938,912.00	19,938,912.00	0.0%
2) Ending Balance, June 30 (E + F1e)			19,938,912.00	19,938,912.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,938,912.00	19,938,912.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	19,938,912.00	19,938,912.00
Total, Restricted Balance		19,938,912.00	19,938,912.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,729.00	8,150.00	21.1%
4) Other Local Revenue		8600-8799	18,233,353.00	20,447,833.00	12.1%
5) TOTAL, REVENUES			18,240,082.00	20,455,983.00	12.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	459.00	0.00	-100.0%
2) Classified Salaries		2000-2999	11,050,054.00	12,255,379.00	10.9%
3) Employee Benefits		3000-3999	4,744,958.00	5,412,318.00	14.1%
4) Books and Supplies		4000-4999	2,618,980.00	2,414,342.00	-7.8%
5) Services and Other Operating Expenses		5000-5999	(5,676,831.00)	(7,716,151.00)	35.9%
6) Depreciation and Amortization		6000-6999	1,573,574.00	1,573,574.00	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			14,311,194.00	13,939,462.00	-2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,928,888.00	6,516,521.00	65.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	107,970.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,000,000.00	5,906,504.00	47.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,892,030.00)	(5,906,504.00)	51.8%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			36,858.00	610,017.00	1,555.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	400,886.00	437,744.00	9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,886.00	437,744.00	9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			400,886.00	437,744.00	9.2%
2) Ending Net Position, June 30 (E + F1e)			437,744.00	1,047,761.00	139.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	426,499.00	0.00	-100.0%
b) Restricted Net Position		9797	0.00	1,036,516.00	New
c) Unrestricted Net Position		9790	11,245.00	11,245.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	426,499.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			426,499.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			426,499.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	6,729.00	8,150.00	21.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,729.00	8,150.00	21.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	35,000.00	75,000.00	114.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	18,182,729.00	19,300,563.00	6.1%
Other Local Revenue					
All Other Local Revenue		8699	15,624.00	1,072,270.00	6,763.0%
TOTAL, OTHER LOCAL REVENUE			18,233,353.00	20,447,833.00	12.1%
TOTAL, REVENUES			18,240,082.00	20,455,983.00	12.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	459.00	0.00	-100.0%
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			459.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Support Salaries		2200	9,414,332.00	10,260,073.00	9.0%
Classified Supervisors' and Administrators' Salaries		2300	840,875.00	1,360,090.00	61.7%
Clerical, Technical and Office Salaries		2400	503,558.00	635,216.00	26.1%
Other Classified Salaries		2900	291,289.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>11,050,054.00</b>	<b>12,255,379.00</b>	<b>10.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	21,272.00	23,393.00	10.0%
PERS		3201-3202	2,729,834.00	3,066,436.00	12.3%
OASDI/Medicare/Alternative		3301-3302	762,140.00	922,940.00	21.1%
Health and Welfare Benefits		3401-3402	1,058,953.00	1,197,336.00	13.1%
Unemployment Insurance		3501-3502	52,172.00	61,277.00	17.5%
Workers' Compensation		3601-3602	77,868.00	91,915.00	18.0%
OPEB, Allocated		3701-3702	42,719.00	49,021.00	14.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,744,958.00</b>	<b>5,412,318.00</b>	<b>14.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,603,887.00	2,414,342.00	-7.3%
Noncapitalized Equipment		4400	15,093.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,618,980.00</b>	<b>2,414,342.00</b>	<b>-7.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	297,828.00	36,098.00	-87.9%
Dues and Memberships		5300	4,476.00	4,416.00	-1.3%
Insurance		5400-5450	0.00	346,841.00	New
Operations and Housekeeping Services		5500	267,855.00	28,108.00	-89.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,139,736.00	511,536.00	-55.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,081,910.00)	(9,170,265.00)	13.5%
Professional/Consulting Services and Operating Expenditures		5800	655,046.00	512,090.00	-21.8%
Communications		5900	40,138.00	15,025.00	-62.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>(5,676,831.00)</b>	<b>(7,716,151.00)</b>	<b>35.9%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	1,573,574.00	1,573,574.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>1,573,574.00</b>	<b>1,573,574.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>14,311,194.00</b>	<b>13,939,462.00</b>	<b>-2.6%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	107,970.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>107,970.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	4,000,000.00	5,906,504.00	47.7%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>4,000,000.00</b>	<b>5,906,504.00</b>	<b>47.7%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(3,892,030.00)	(5,906,504.00)	51.8%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,729.00	8,150.00	21.1%
4) Other Local Revenue		8600-8799	18,233,353.00	20,447,833.00	12.1%
5) TOTAL, REVENUES			18,240,082.00	20,455,983.00	12.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		14,311,194.00	13,939,462.00	-2.6%
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			14,311,194.00	13,939,462.00	-2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,928,888.00	6,516,521.00	65.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	107,970.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,000,000.00	5,906,504.00	47.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,892,030.00)	(5,906,504.00)	51.8%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			36,858.00	610,017.00	1,555.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	400,886.00	437,744.00	9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,886.00	437,744.00	9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			400,886.00	437,744.00	9.2%
2) Ending Net Position, June 30 (E + F1e)			437,744.00	1,047,761.00	139.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	426,499.00	0.00	-100.0%
b) Restricted Net Position		9797	0.00	1,036,516.00	New
c) Unrestricted Net Position		9790	11,245.00	11,245.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	0.00	1,036,516.00
Total, Restricted Net Position		0.00	1,036,516.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,892,043.00	2,893,018.00	0.0%
5) TOTAL, REVENUES			2,892,043.00	2,893,018.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,790,521.00	2,743,032.00	-27.6%
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			3,790,521.00	2,743,032.00	-27.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(898,478.00)	149,986.00	-116.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	149,533.00	149,011.00	-0.3%
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			(149,533.00)	(149,011.00)	-0.3%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,048,011.00)	975.00	-100.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,320,746.00	272,735.00	-79.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,320,746.00	272,735.00	-79.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,320,746.00	272,735.00	-79.3%
2) Ending Net Position, June 30 (E + F1e)			272,735.00	273,710.00	0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	37,037.00	38,012.00	2.6%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	235,698.00	235,698.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	10,446,529.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			10,446,529.24		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			10,446,529.24		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	210,000.00	210,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	975.00	New
Fees and Contracts					
In-District Premiums/					
Contributions		8674	2,682,043.00	2,682,043.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,892,043.00	2,893,018.00	0.0%
TOTAL, REVENUES			2,892,043.00	2,893,018.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	3,790,521.00	2,743,032.00	-27.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,790,521.00	2,743,032.00	-27.6%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			3,790,521.00	2,743,032.00	-27.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	149,533.00	149,011.00	-0.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			149,533.00	149,011.00	-0.3%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(149,533.00)	(149,011.00)	-0.3%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,892,043.00	2,893,018.00	0.0%
5) TOTAL, REVENUES			2,892,043.00	2,893,018.00	0.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,790,521.00	2,743,032.00	-27.6%
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			3,790,521.00	2,743,032.00	-27.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(898,478.00)	149,986.00	-116.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	149,533.00	149,011.00	-0.3%
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			(149,533.00)	(149,011.00)	-0.3%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,048,011.00)	975.00	-100.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,320,746.00	272,735.00	-79.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,320,746.00	272,735.00	-79.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,320,746.00	272,735.00	-79.3%
2) Ending Net Position, June 30 (E + F1e)			272,735.00	273,710.00	0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	37,037.00	38,012.00	2.6%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	235,698.00	235,698.00	0.0%

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	18,319.99	18,319.99	20,405.57	19,686.51	19,686.51	19,686.51
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	18,319.99	18,319.99	20,405.57	19,686.51	19,686.51	19,686.51
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	18,319.99	18,319.99	20,405.57	19,686.51	19,686.51	19,686.51
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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



Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	686.88	686.88	686.88	686.88	686.88	686.88
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	686.88	686.88	686.88	686.88	686.88	686.88
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	686.88	686.88	686.88	686.88	686.88	686.88

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	24,701,180.00	142,627.00	24,843,807.00			24,843,807.00
Work in Progress	22,637,410.00		22,637,410.00			22,637,410.00
Total capital assets not being depreciated	47,338,590.00	142,627.00	47,481,217.00	0.00	0.00	47,481,217.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	604,205,352.00		604,205,352.00			604,205,352.00
Equipment	29,636,119.00		29,636,119.00			29,636,119.00
Total capital assets being depreciated	633,841,471.00	0.00	633,841,471.00	0.00	0.00	633,841,471.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(230,193,822.00)		(230,193,822.00)			(230,193,822.00)
Equipment	(20,296,346.00)		(20,296,346.00)			(20,296,346.00)
Total accumulated depreciation	(250,490,168.00)	0.00	(250,490,168.00)	0.00	0.00	(250,490,168.00)
Total capital assets being depreciated, net excluding lease assets	383,351,303.00	0.00	383,351,303.00	0.00	0.00	383,351,303.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	430,689,893.00	142,627.00	430,832,520.00	0.00	0.00	430,832,520.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	22,738,827.00	3,497,200.00	26,236,027.00			26,236,027.00
Total capital assets being depreciated	22,738,827.00	3,497,200.00	26,236,027.00	0.00	0.00	26,236,027.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Buildings			0.00			0.00
Equipment	(15,354,515.15)	(1,087,674.00)	(16,442,189.15)		1,573,574.00	(18,015,763.15)
Total accumulated depreciation	(15,354,515.15)	(1,087,674.00)	(16,442,189.15)	0.00	1,573,574.00	(18,015,763.15)
Total capital assets being depreciated, net excluding lease assets	7,384,311.85	2,409,526.00	9,793,837.85	0.00	1,573,574.00	8,220,263.85
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	7,384,311.85	2,409,526.00	9,793,837.85	0.00	1,573,574.00	8,220,263.85

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			70,241,394.86	65,416,744.17	65,244,195.96	68,776,623.85	63,017,691.90	50,462,629.69	66,746,466.78	53,061,222.79
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		9,407,868.00	14,057,599.00	29,960,526.00	16,934,162.00	16,934,162.00	29,960,526.00	16,934,162.00	16,934,162.00
Property Taxes	8020-8079		0.00	0.00	0.00	2,935,136.00	0.00	8,290,716.00	(13,911.00)	9,994,764.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		129,982.00	14,760.00	371,893.00	5,668,665.00	566,867.00	3,870,579.00	18,053.00	0.00
Other State Revenue	8300-8599		729,691.00	778,514.00	725,704.00	3,588,645.00	1,579,004.00	2,384,455.00	2,567,875.00	897,161.00
Other Local Revenue	8600-8799		103,394.00	24,679.00	1,734,204.00	1,628,460.00	284,334.00	465,274.00	1,924,543.00	3,639,948.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			10,370,935.00	14,875,552.00	32,792,327.00	30,755,068.00	19,364,367.00	44,971,550.00	21,430,722.00	31,466,035.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,791,743.00	13,256,881.00	13,334,863.00	14,457,799.00	14,473,395.00	12,009,175.00	15,752,294.00	13,833,945.00
Classified Salaries	2000-2999		3,319,902.00	5,315,796.00	5,506,822.00	5,974,507.00	5,855,939.00	5,625,390.00	5,427,777.00	5,724,197.00
Employee Benefits	3000-3999		1,548,685.00	6,249,811.00	6,370,401.00	8,628,385.00	7,337,973.00	6,434,020.00	7,812,739.00	7,225,929.00
Books and Supplies	4000-4999		561,648.00	961,247.00	1,167,491.00	2,810,081.00	1,974,054.00	1,029,381.00	760,527.00	812,088.00
Services	5000-5999		1,870,205.00	3,534,172.00	3,937,274.00	6,669,929.00	3,327,934.00	3,107,634.00	3,595,106.00	3,477,925.00
Capital Outlay	6000-6599		37,995.00	314,818.00	2,000,726.00	264,158.00	483,988.00	529,221.00	1,560,522.00	551,837.00
Other Outgo	7000-7499		0.00	0.00	2,750,000.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	200,000.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			10,130,178.00	29,632,725.00	35,067,577.00	39,004,859.00	33,453,283.00	28,734,821.00	34,908,965.00	31,625,921.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	1,408,299.81	14,649,521.00	6,766,955.00	6,930,359.33	1,619,524.76	46,089.77	(174,802.98)	10,948.06
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	1,408,299.81	14,649,521.00	6,766,955.00	6,930,359.33	1,619,524.76	46,089.77	(174,802.98)	10,948.06
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	32,768,133.00	6,473,707.50	64,896.21	959,277.11	4,439,500.28	85,670.97	(1,018.32)	32,198.01	(4,692.10)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		32,768,133.00	6,473,707.50	64,896.21	959,277.11	4,439,500.28	85,670.97	(1,018.32)	32,198.01	(4,692.10)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(32,768,133.00)	(5,065,407.69)	14,584,624.79	5,807,677.89	2,490,859.05	1,533,853.79	47,108.09	(207,000.99)	15,640.16
E. NET INCREASE/DECREASE (B - C + D)			(4,824,650.69)	(172,548.21)	3,532,427.89	(5,758,931.95)	(12,555,062.21)	16,283,837.09	(13,685,243.99)	(144,245.84)
F. ENDING CASH (A + E)			65,416,744.17	65,244,195.96	68,776,623.85	63,017,691.90	50,462,629.69	66,746,466.78	53,061,222.79	52,916,976.95
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			52,916,976.95	58,401,697.06	49,371,300.31	41,338,832.31				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		29,960,526.00	16,934,162.00	16,934,162.00	25,310,796.00	671,777.00	0.00	240,934,590.00	240,934,590.00
Property Taxes	8020-8079		166,927.00	2,740,388.00	7,268,287.00	2,722,408.00	0.00	0.00	34,104,715.00	34,104,715.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	(1,235,665.00)	0.00	0.00	(1,235,665.00)	(1,235,665.00)
Federal Revenue	8100-8299		5,997,231.00	1,408,140.00	335,787.00	14,586,567.00	3,137,624.00	0.00	36,106,148.00	36,106,148.00
Other State Revenue	8300-8599		1,012,795.00	1,973,755.00	757,603.00	20,187,147.00	2,691,484.00	0.00	39,873,833.00	39,873,833.00
Other Local Revenue	8600-8799		1,480,418.00	876,501.00	319,582.00	9,457,047.00	1,560,313.00	0.00	23,498,697.00	23,498,697.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	6,532,151.00	0.00	0.00	6,532,151.00	6,532,151.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			38,617,897.00	23,932,946.00	25,615,421.00	77,560,451.00	8,061,198.00	0.00	379,814,469.00	379,814,469.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		13,943,120.00	13,880,734.00	14,286,239.00	13,709,174.00	233,945.00	0.00	155,963,307.00	155,963,307.00
Classified Salaries	2000-2999		5,684,674.00	5,539,758.00	5,875,700.00	5,750,547.00	270,071.00	0.00	65,871,080.00	65,871,080.00
Employee Benefits	3000-3999		7,262,011.00	7,223,080.00	7,352,216.00	21,447,999.00	59,820.00	0.00	94,953,069.00	94,953,069.00
Books and Supplies	4000-4999		764,210.00	729,222.00	1,657,322.00	3,859,717.00	1,327,699.00	0.00	18,414,687.00	18,414,687.00
Services	5000-5999		4,354,437.00	4,251,318.00	4,246,631.00	4,686.00	4,495,057.00	0.00	46,872,308.00	46,872,308.00
Capital Outlay	6000-6599		1,144,383.00	1,290,032.00	229,781.00	166,816.00	472,228.00	0.00	9,046,505.00	9,046,505.00
Other Outgo	7000-7499		0.00	0.00	0.00	813,185.00	(651,294.00)	0.00	2,911,891.00	2,911,891.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	1,800,000.00	0.00	0.00	2,000,000.00	2,000,000.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			33,152,835.00	32,914,144.00	33,647,889.00	47,552,124.00	6,207,526.00	0.00	396,032,847.00	396,032,847.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	20,319.38	(53,017.68)	0.00	1,543,936.55	0.00	0.00	32,768,133.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	20,319.38	(53,017.68)	0.00	1,543,936.55	0.00	0.00	32,768,133.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	32,768,133.00	661.27	(3,818.93)	0.00	0.00	0.00	0.00	12,046,382.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		32,768,133.00	661.27	(3,818.93)	0.00	0.00	0.00	0.00	12,046,382.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		(32,768,133.00)	19,658.11	(49,198.75)	0.00	1,543,936.55	0.00	0.00	20,721,751.00	
E. NET INCREASE/DECREASE (B - C + D)			5,484,720.11	(9,030,396.75)	(8,032,468.00)	31,552,263.55	1,853,672.00	0.00	4,503,373.00	(16,218,378.00)
F. ENDING CASH (A + E)			58,401,697.06	49,371,300.31	41,338,832.31	72,891,095.86				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									74,744,767.86	



Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			72,891,095.86	72,110,068.86	54,126,884.86	51,504,689.86	50,089,686.86	38,998,306.86	59,143,751.86	41,845,701.86
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		10,085,185.00	10,085,185.00	31,179,696.00	18,153,332.00	18,153,332.00	31,179,696.00	18,153,332.00	18,153,332.00
Property Taxes	8020-8079		0.00	1,370,194.00	0.00	2,935,136.00	0.00	8,290,716.00	(13,911.00)	9,994,764.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		242,553.00	40,425.00	693,971.00	10,578,004.00	1,057,800.00	7,222,688.00	33,688.00	5,315,953.00
Other State Revenue	8300-8599		782,478.00	782,478.00	778,202.00	3,848,254.00	4,498,181.00	3,839,702.00	2,753,640.00	1,389,647.00
Other Local Revenue	8600-8799		107,729.00	325,635.00	1,806,906.00	1,696,729.00	296,254.00	484,780.00	2,005,225.00	3,792,545.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			11,217,945.00	12,603,917.00	34,458,775.00	37,211,455.00	24,005,567.00	51,017,582.00	22,931,974.00	38,646,241.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,855,694.00	13,560,557.00	13,640,325.00	14,788,984.00	14,804,938.00	11,167,518.00	16,081,225.00	14,150,840.00
Classified Salaries	2000-2999		3,226,579.00	5,166,368.00	5,352,024.00	5,806,562.00	5,691,327.00	5,467,259.00	5,275,201.00	5,281,603.00
Employee Benefits	3000-3999		1,583,531.00	6,390,435.00	6,513,739.00	8,822,528.00	7,503,081.00	6,578,789.00	7,988,529.00	7,388,515.00
Books and Supplies	4000-4999		543,792.00	930,686.00	1,130,373.00	2,720,741.00	1,554,709.00	996,654.00	736,347.00	786,269.00
Services	5000-5999		2,358,504.00	4,456,923.00	4,965,272.00	5,426,333.00	4,196,837.00	3,919,019.00	4,533,767.00	4,385,991.00
Capital Outlay	6000-6599		139,625.00	1,156,894.00	5,555,087.00	970,727.00	1,778,559.00	1,944,779.00	5,734,605.00	2,027,889.00
Other Outgo	7000-7499		40,827.00	0.00	51,126.00	39,724.00	0.00	193,469.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			10,748,552.00	31,661,863.00	37,207,946.00	38,575,599.00	35,529,451.00	30,267,487.00	40,349,674.00	34,021,107.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	8,051,647.00	237,524.00	1,161,047.00	261,679.00	2,130,466.00	457,334.00	16,103.00	123,995.00	5,636.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	2022-23 Budget, July 1							
			July	August	September	October	November	December	January	February
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		<b>8,051,647.00</b>	<b>237,524.00</b>	<b>1,161,047.00</b>	<b>261,679.00</b>	<b>2,130,466.00</b>	<b>457,334.00</b>	<b>16,103.00</b>	<b>123,995.00</b>	<b>5,636.00</b>
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	6,207,526.00	1,487,944.00	86,285.00	134,703.00	2,181,325.00	24,830.00	620,753.00	4,345.00	22,347.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		<b>6,207,526.00</b>	<b>1,487,944.00</b>	<b>86,285.00</b>	<b>134,703.00</b>	<b>2,181,325.00</b>	<b>24,830.00</b>	<b>620,753.00</b>	<b>4,345.00</b>	<b>22,347.00</b>
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>1,844,121.00</b>	<b>(1,250,420.00)</b>	<b>1,074,762.00</b>	<b>126,976.00</b>	<b>(50,859.00)</b>	<b>432,504.00</b>	<b>(604,650.00)</b>	<b>119,650.00</b>	<b>(16,711.00)</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			<b>(781,027.00)</b>	<b>(17,983,184.00)</b>	<b>(2,622,195.00)</b>	<b>(1,415,003.00)</b>	<b>(11,091,380.00)</b>	<b>20,145,445.00</b>	<b>(17,298,050.00)</b>	<b>4,608,423.00</b>
<b>F. ENDING CASH (A + E)</b>			<b>72,110,068.86</b>	<b>54,126,884.86</b>	<b>51,504,689.86</b>	<b>50,089,686.86</b>	<b>38,998,306.86</b>	<b>59,143,751.86</b>	<b>41,845,701.86</b>	<b>46,454,124.86</b>
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			46,454,124.86	53,627,197.86	45,796,397.86	34,576,332.86				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		31,179,696.00	18,153,332.00	18,153,332.00	31,179,698.00	0.00	0.00	253,809,148.00	253,809,148.00
Property Taxes	8020-8079		166,927.00	2,740,388.00	7,268,287.00	2,023,991.00	0.00	0.00	34,776,492.00	34,776,492.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	(1,235,665.00)	0.00	0.00	(1,235,665.00)	(1,235,665.00)
Federal Revenue	8100-8299		11,191,124.00	2,627,657.00	626,595.00	21,890,407.00	5,854,959.00	0.00	67,375,824.00	67,375,824.00
Other State Revenue	8300-8599		1,175,855.00	3,253,913.00	812,409.00	16,064,325.00	2,779,295.00	0.00	42,758,379.00	42,758,379.00
Other Local Revenue	8600-8799		1,542,481.00	3,082,514.00	526,402.00	7,190,901.00	1,625,726.00	0.00	24,483,827.00	24,483,827.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	6,532,151.00	0.00	0.00	6,532,151.00	6,532,151.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			45,256,083.00	29,857,804.00	27,387,025.00	83,645,808.00	10,259,980.00	0.00	428,500,156.00	428,500,156.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		14,262,515.00	14,198,701.00	14,613,494.00	15,171,871.00	239,304.00	0.00	159,535,966.00	159,535,966.00
Classified Salaries	2000-2999		5,524,876.00	5,384,034.00	5,710,533.00	5,870,580.00	262,480.00	0.00	64,019,426.00	64,019,426.00
Employee Benefits	3000-3999		7,425,409.00	7,385,603.00	7,517,645.00	21,930,589.00	61,166.00	0.00	97,089,559.00	97,089,559.00
Books and Supplies	4000-4999		739,913.00	556,272.00	1,604,631.00	4,243,356.00	1,285,488.00	0.00	17,829,231.00	17,829,231.00
Services	5000-5999		5,491,355.00	5,361,312.00	5,355,401.00	2,979,164.00	5,680,508.00	0.00	59,110,386.00	59,110,386.00
Capital Outlay	6000-6599		4,205,377.00	4,740,607.00	844,400.00	2,410,198.00	1,735,341.00	0.00	33,244,088.00	33,244,088.00
Other Outgo	7000-7499		371,490.00	0.00	2,981,483.00	(123,698.00)	(700,956.00)	0.00	2,853,465.00	2,853,465.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	2,000,000.00	0.00	0.00	2,000,000.00	2,000,000.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			38,020,935.00	37,626,529.00	38,627,587.00	54,482,060.00	8,563,331.00	0.00	435,682,121.00	435,682,121.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	8,051,647.00	0.00	0.00	21,739.00	3,636,124.00	0.00	0.00	8,051,647.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Description	Object	Beginning Balances (Ref. Only)	2022-23 Budget, July 1				Accruals	Adjustments	TOTAL	BUDGET
			March	April	May	June				
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		8,051,647.00	0.00	0.00	21,739.00	3,636,124.00	0.00	0.00	8,051,647.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	6,207,526.00	62,075.00	62,075.00	1,242.00	1,519,602.00	0.00	0.00	6,207,526.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		6,207,526.00	62,075.00	62,075.00	1,242.00	1,519,602.00	0.00	0.00	6,207,526.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		1,844,121.00	(62,075.00)	(62,075.00)	20,497.00	2,116,522.00	0.00	0.00	1,844,121.00	
E. NET INCREASE/DECREASE (B - C + D)			7,173,073.00	(7,830,800.00)	(11,220,065.00)	31,280,270.00	1,696,649.00	0.00	(5,337,844.00)	(7,181,965.00)
F. ENDING CASH (A + E)			53,627,197.86	45,796,397.86	34,576,332.86	65,856,602.86				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									67,553,251.86	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	135,455,343.00	301	668,605.00	303	134,786,738.00	305	220,883.00		307	134,565,855.00	309
2000 - Classified Salaries	51,194,862.00	311	624,555.00	313	50,570,307.00	315	1,347,404.00		317	49,222,903.00	319
3000 - Employee Benefits	74,443,193.00	321	1,257,387.00	323	73,185,806.00	325	584,099.00		327	72,601,707.00	329
4000 - Books, Supplies Equip Replace. (6500)	22,415,792.00	331	197,096.00	333	22,218,696.00	335	1,029,055.00		337	21,189,641.00	339
5000 - Services. . . & 7300 - Indirect Costs	50,154,332.00	341	751,334.00	343	49,402,998.00	345	8,319,365.00		347	41,083,633.00	349
TOTAL					330,164,545.00	365	TOTAL			318,663,739.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		165,503,631.00
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2 . . . . .	1,015,605.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) . . . . .	10,930.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS . . . . .	164,477,096.00	397

15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	.52	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	.55	
2. Percentage spent by this district (Part II, Line 15) . . . . .	.52	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	.03	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) . . . . .	318,663,739.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	10,802,700.75	

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


PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	155,963,307.00	301	692,507.00	303	155,270,800.00	305	155,974.00		307	155,114,826.00	309		
2000 - Classified Salaries	65,871,080.00	311	650,682.00	313	65,220,398.00	315	2,169,902.00		317	63,050,496.00	319		
3000 - Employee Benefits	94,953,069.00	321	1,538,645.00	323	93,414,424.00	325	1,108,590.00		327	92,305,834.00	329		
4000 - Books, Supplies Equip Replace. (6500)	18,424,687.00	331	50,328.00	333	18,374,359.00	335	1,598,326.00		337	16,776,033.00	339		
5000 - Services. . . & 7300 - Indirect Costs	46,106,080.00	341	774,985.00	343	45,331,095.00	345	9,603,876.00		347	35,727,219.00	349		
TOTAL					377,611,076.00	365	TOTAL					362,974,408.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		191,719,937.00
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2 . . . . .	1,164,653.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) . . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS . . . . .	190,555,284.00	397

15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	.52	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	.55	
2. Percentage spent by this district (Part II, Line 15) . . . . .	.52	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	.03	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) . . . . .	362,974,408.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	9,074,360.20	

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




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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	209,352,684.00	0.00	209,352,684.00		8,370,229.00	200,982,455.00	6,990,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	44,554,255.00	(20.00)	44,554,235.00		2,648,059.00	41,906,176.00	2,465,000.00
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	8,692,068.00	5,720,925.00	14,412,993.00		1,144,185.00	13,268,808.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	1,621,417.00		1,621,417.00	797,872.00		2,419,289.00	
Governmental activities long-term liabilities	264,220,424.00	5,720,905.00	269,941,329.00	797,872.00	12,162,473.00	258,576,728.00	9,455,000.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	1,013,227.00	(13.00)	1,013,214.00		373,896.00	639,318.00	249,788.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	332,607.00		332,607.00	34,021.00		366,628.00	
Business-type activities long-term liabilities	1,345,834.00	(13.00)	1,345,821.00	34,021.00	373,896.00	1,005,946.00	249,788.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	360,650,587.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	37,852,547.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	19,433.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	6,387,646.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	3,739,942.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,091,608.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	11,319.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				14,249,948.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				308,548,092.00
<b>Section II - Expenditures Per ADA</b>				<b>2021-22 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				19,006.87
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,233.50

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	261,740,699.24	12,518.53
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	261,740,699.24	12,518.53
B. Required effort (Line A.2 times 90%)	235,566,629.32	11,266.68
C. Current year expenditures (Line I.E and Line II.B)	308,548,092.00	16,233.50
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

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

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

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

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

(Functions 7200-7700, goals 0000 and 9000)

14,557,328.00

2. Contracted general administrative positions not paid through payroll

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

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

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

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

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

252,023,154.00

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

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

5.78%

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

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

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

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

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

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

Retain supporting documentation.

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

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

0.00

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	20,946,397.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,603,197.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	75,462.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	148,579.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,623,965.22
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	27,397,600.22
9. Carry-Forward Adjustment (Part IV, Line F)	4,162,756.13
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	31,560,356.34

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	198,763,753.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	41,911,228.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	34,524,633.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,006,204.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	19,433.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	281,278.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,634,806.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,396,658.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,945,696.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	26,472,318.78
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	2,388,426.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	718,323.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,744,575.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	9,236,478.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	327,043,809.78

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

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

(Line A8 divided by Line B19)

8.38%

**D. Preliminary Proposed Indirect Cost Rate**

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

(Line A10 divided by Line B19)

9.65%

**Part IV - Carry-forward Adjustment**

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

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

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

27,397,600.22

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

1. Carry-forward adjustment from the second prior year

3,026,773.84

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

0.00

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

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.03%) times Part III, Line B19); zero if negative

4,162,756.13

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.03%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.03%) times Part III, Line B19); zero if positive

0.00

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

4,162,756.13

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

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

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

not applicable

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

not applicable

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

not applicable

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

1

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

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

4,162,756.13

Approved indirect cost rate: 8.03%  
Highest rate used in any program: 8.03%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,540,492.00	77,025.00	5.00%
01	3010	7,004,398.00	562,453.00	8.03%
01	3182	491,285.00	28,960.00	5.89%
01	3210	3,458,956.00	277,754.00	8.03%
01	3212	9,548,011.00	766,705.00	8.03%
01	3213	2,745,910.00	220,576.00	8.03%
01	3214	72,500.00	5,822.00	8.03%
01	3215	867,991.00	69,700.00	8.03%
01	3310	3,351,726.00	269,144.00	8.03%
01	3311	3,706.00	296.00	7.99%
01	3312	373,506.00	29,992.00	8.03%
01	3315	94,903.00	7,620.00	8.03%
01	3318	12,049.00	968.00	8.03%
01	3327	0.00	14,866.00	N/A
01	3345	860.00	69.00	8.02%
01	3550	170,155.00	8,508.00	5.00%
01	4035	778,401.00	62,506.00	8.03%
01	4124	67,985.00	3,399.00	5.00%
01	4127	463,963.00	37,257.00	8.03%
01	4203	321,472.00	25,814.00	8.03%
01	4510	26,561.00	2,130.00	8.02%
01	5210	1,588,952.00	117,265.00	7.38%
01	5632	196,031.00	15,741.00	8.03%
01	5810	216,722.00	5,261.00	2.43%
01	6010	2,613,355.00	130,667.00	5.00%
01	6387	517,407.00	41,549.00	8.03%
01	6388	109,067.00	4,363.00	4.00%
01	6520	71,068.00	5,707.00	8.03%
01	6536	27,000.00	2,168.00	8.03%
01	6537	494,488.00	39,707.00	8.03%

01	6546	982,151.00	78,867.00	8.03%
01	6690	298,802.00	23,993.00	8.03%
01	7311	30,030.00	2,411.00	8.03%
01	7422	1,225,138.00	98,379.00	8.03%
01	8150	5,951,664.00	477,919.00	8.03%
01	9010	1,267,549.00	99,278.00	7.83%
11	6391	674,885.00	33,744.00	5.00%
12	6052	6,943.00	557.00	8.02%
12	6105	2,453,012.00	196,977.00	8.03%
13	5310	8,671,414.00	475,193.00	5.48%
13	5370	9,000.00	493.00	5.48%



Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	741,264.00		1,290,997.00	2,032,261.00
2. State Lottery Revenue	8560	3,344,712.00		1,064,894.00	4,409,606.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(528,542.00)			(528,542.00)
6. Total Available (Sum Lines A1 through A5)		3,557,434.00	0.00	2,355,891.00	5,913,325.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	5,447.00		0.00	5,447.00
2. Classified Salaries	2000-2999	2,333.00		0.00	2,333.00
3. Employee Benefits	3000-3999	1,843.00		0.00	1,843.00
4. Books and Supplies	4000-4999	253,508.00		522,897.00	776,405.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	349,205.00			349,205.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	4,312.00		0.00	4,312.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		616,648.00	0.00	522,897.00	1,139,545.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	2,940,786.00	0.00	1,832,994.00	4,773,780.00
<b>D. COMMENTS:</b>					

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

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	273,803,640.00	4.95%	287,349,975.00	3.77%	298,175,645.00
2. Federal Revenues	8100-8299	5,000.00	0.00%	5,000.00	0.00%	5,000.00
3. Other State Revenues	8300-8599	3,845,014.00	0.77%	3,874,728.09	0.80%	3,905,770.70
4. Other Local Revenues	8600-8799	1,903,247.00	2.31%	1,947,247.00	0.56%	1,958,247.00
5. Other Financing Sources						
a. Transfers In	8900-8929	5,906,504.00	0.00%	5,906,504.00	0.00%	5,906,504.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(41,032,157.00)	1.53%	(41,659,659.94)	7.13%	(44,630,264.15)
6. Total (Sum lines A1 thru A5c)		244,431,248.00	5.32%	257,423,794.15	3.07%	265,320,902.55
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				118,233,076.00		125,718,532.81
b. Step & Column Adjustment				1,795,088.74		1,887,391.56
c. Cost-of-Living Adjustment				5,690,368.07		4,545,633.13
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	118,233,076.00	6.33%	125,718,532.81	5.12%	132,151,557.50
2. Classified Salaries						
a. Base Salaries				39,262,804.00		41,882,077.51
b. Step & Column Adjustment				687,099.08		732,936.35
c. Cost-of-Living Adjustment				1,932,174.43		1,548,041.93
d. Other Adjustments				0.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,262,804.00	6.67%	41,882,077.51	5.45%	44,163,055.79
3. Employee Benefits	3000-3999	56,147,570.00	4.39%	58,614,592.56	3.29%	60,542,481.38
4. Books and Supplies	4000-4999	11,352,650.00	2.90%	11,681,876.84	2.75%	12,003,128.45
5. Services and Other Operating Expenditures	5000-5999	32,920,312.00	2.21%	33,647,891.59	2.11%	34,357,846.18
6. Capital Outlay	6000-6999	796,480.00	0.00%	796,480.00	0.00%	796,480.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,552,684.00)	0.00%	(4,552,684.00)	0.00%	(4,552,684.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,000,000.00	0.00%	2,000,000.00	0.00%	2,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		256,160,208.00	5.32%	269,788,767.31	4.33%	281,461,865.30

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)
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(11,728,960.00)		(12,364,973.16)		(16,140,962.75)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		71,799,478.00		60,070,518.00		47,705,544.84
2. Ending Fund Balance (Sum lines C and D1)		60,070,518.00		47,705,544.84		31,564,582.09
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,435,285.00		1,435,285.00		1,435,285.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	26,952,605.25		11,415,691.39		298,508.00
d. Assigned	9780	11,880,985.40		13,070,461.45		9,529,807.09
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	19,801,642.35		21,784,107.00		20,300,982.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		60,070,518.00		47,705,544.84		31,564,582.09
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	19,801,642.35		21,784,107.00		20,300,982.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		19,801,642.35		21,784,107.00		20,300,982.00

**F. ASSUMPTIONS**

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	36,101,148.00	86.62%	67,370,824.00	-72.34%	18,637,286.00
3. Other State Revenues	8300-8599	36,028,819.00	7.92%	38,883,651.27	-10.62%	34,755,687.75
4. Other Local Revenues	8600-8799	21,595,450.00	4.36%	22,536,580.45	3.29%	23,277,637.76
5. Other Financing Sources						
a. Transfers In	8900-8929	625,647.00	0.00%	625,647.00	0.00%	625,647.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	41,032,157.00	1.53%	41,659,659.94	7.13%	44,630,264.15
6. Total (Sum lines A1 thru A5c)		135,383,221.00	26.36%	171,076,362.66	-28.73%	121,926,522.66
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				37,730,231.00		33,817,433.33
b. Step & Column Adjustment				448,978.73		472,764.07
c. Cost-of-Living Adjustment				1,462,069.60		1,167,944.11
d. Other Adjustments				(5,823,846.00)		(2,287,859.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,730,231.00	-10.37%	33,817,433.33	-1.91%	33,170,282.51
2. Classified Salaries						
a. Base Salaries				26,608,276.00		22,137,348.60
b. Step & Column Adjustment				387,973.08		415,532.12
c. Cost-of-Living Adjustment				1,186,832.52		950,880.22
d. Other Adjustments				(6,045,733.00)		1,607,345.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,608,276.00	-16.80%	22,137,348.60	13.43%	25,111,105.94
3. Employee Benefits	3000-3999	38,805,499.00	-0.85%	38,474,966.32	-4.58%	36,714,278.74
4. Books and Supplies	4000-4999	7,062,037.00	-12.95%	6,147,354.53	-31.18%	4,230,692.43
5. Services and Other Operating Expenditures	5000-5999	13,951,996.00	82.50%	25,462,494.73	-59.07%	10,421,026.71
6. Capital Outlay	6000-6999	8,250,025.00	293.30%	32,447,607.64	-74.57%	8,250,025.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,678,119.00	0.00%	3,678,119.00	0.00%	3,678,119.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,786,456.00	-1.54%	3,728,030.00	-20.00%	2,982,242.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						0.00
11. Total (Sum lines B1 thru B10)		139,872,639.00	18.60%	165,893,354.15	-24.92%	124,557,772.33

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)
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(4,489,418.00)		5,183,008.51		(2,631,249.67)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		23,338,521.00		18,849,103.00		24,032,111.51
2. Ending Fund Balance (Sum lines C and D1)		18,849,103.00		24,032,111.51		21,400,861.84
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	18,849,103.00		24,032,111.51		21,400,861.84
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		18,849,103.00		24,032,111.51		21,400,861.84
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
Correcting CY -438						



Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	273,803,640.00	4.95%	287,349,975.00	3.77%	298,175,645.00
2. Federal Revenues	8100-8299	36,106,148.00	86.60%	67,375,824.00	-72.33%	18,642,286.00
3. Other State Revenues	8300-8599	39,873,833.00	7.23%	42,758,379.36	-9.58%	38,661,458.45
4. Other Local Revenues	8600-8799	23,498,697.00	4.19%	24,483,827.45	3.07%	25,235,884.76
5. Other Financing Sources						
a. Transfers In	8900-8929	6,532,151.00	0.00%	6,532,151.00	0.00%	6,532,151.00
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)		379,814,469.00	12.82%	428,500,156.81	-9.63%	387,247,425.21
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				155,963,307.00		159,535,966.14
b. Step & Column Adjustment				2,244,067.47		2,360,155.63
c. Cost-of-Living Adjustment				7,152,437.67		5,713,577.24
d. Other Adjustments				(5,823,846.00)		(2,287,859.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	155,963,307.00	2.29%	159,535,966.14	3.63%	165,321,840.01
2. Classified Salaries						
a. Base Salaries				65,871,080.00		64,019,426.11
b. Step & Column Adjustment				1,075,072.16		1,148,468.47
c. Cost-of-Living Adjustment				3,119,006.95		2,498,922.15
d. Other Adjustments				(6,045,733.00)		1,607,345.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	65,871,080.00	-2.81%	64,019,426.11	8.21%	69,274,161.73
3. Employee Benefits	3000-3999	94,953,069.00	2.25%	97,089,558.88	0.17%	97,256,760.12
4. Books and Supplies	4000-4999	18,414,687.00	-3.18%	17,829,231.37	-8.95%	16,233,820.88
5. Services and Other Operating Expenditures	5000-5999	46,872,308.00	26.11%	59,110,386.32	-24.25%	44,778,872.89
6. Capital Outlay	6000-6999	9,046,505.00	267.48%	33,244,087.64	-72.79%	9,046,505.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,678,119.00	0.00%	3,678,119.00	0.00%	3,678,119.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(766,228.00)	7.63%	(824,654.00)	90.44%	(1,570,442.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,000,000.00	0.00%	2,000,000.00	0.00%	2,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		396,032,847.00	10.01%	435,682,121.46	-6.81%	406,019,637.63
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						

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)		(16,218,378.00)		(7,181,964.65)		(18,772,212.42)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		95,137,999.00		78,919,621.00		71,737,656.35
2. Ending Fund Balance (Sum lines C and D1)		78,919,621.00		71,737,656.35		52,965,443.93
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,435,285.00		1,435,285.00		1,435,285.00
b. Restricted	9740	18,849,103.00		24,032,111.51		21,400,861.84
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	26,952,605.25		11,415,691.39		298,508.00
d. Assigned	9780	11,880,985.40		13,070,461.45		9,529,807.09
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	19,801,642.35		21,784,107.00		20,300,982.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		78,919,621.00		71,737,656.35		52,965,443.93
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	19,801,642.35		21,784,107.00		20,300,982.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		19,801,642.35		21,784,107.00		20,300,982.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? <span style="float: right;">Yes</span></p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p>						
<p>2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>						
		0.00		0.00		0.00
<p>2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>						
		20,373.39		20,176.00		20,176.00
<p>3. Calculating the Reserves</p>						
<p>a. Expenditures and Other Financing Uses (Line B11)</p>						
		396,032,847.00		435,682,121.46		406,019,637.63
<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>						
		396,032,847.00		435,682,121.46		406,019,637.63
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>						
		11,880,985.41		13,070,463.64		12,180,589.13
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>						
		11,880,985.41		13,070,463.64		12,180,589.13
<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 multiyear commitments (including cost-of-living adjustments).

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

20,373.39

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	20,288	20,104	
	Charter School			
	<b>Total ADA</b>	<b>20,288</b>	<b>20,104</b>	<b>0.9%</b>
Second Prior Year (2020-21)	District Regular	20,141	20,104	
	Charter School			
	<b>Total ADA</b>	<b>20,141</b>	<b>20,104</b>	<b>0.2%</b>
First Prior Year (2021-22)	District Regular	20,141	20,406	
	Charter School	735	687	
	<b>Total ADA</b>	<b>20,876</b>	<b>21,092</b>	<b>N/A</b>
Budget Year (2022-23)	District Regular	19,687		
	Charter School	687		
	<b>Total ADA</b>	<b>20,373</b>		

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

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

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

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

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

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

**2. CRITERION: Enrollment**

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

by more than the following percentage levels:

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

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

20,373.4

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

1.0%

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

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

Fiscal Year		Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Budget	CBEDS Actual		
Third Prior Year (2019-20)	District Regular	20,288	22,303		
	Charter School				
	<b>Total Enrollment</b>	<b>20,288</b>	<b>22,303</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular	21,667	21,573		
	Charter School				
	<b>Total Enrollment</b>	<b>21,667</b>	<b>21,573</b>	<b>0.4%</b>	<b>Met</b>
First Prior Year (2021-22)	District Regular	20,845	21,154		
	Charter School	741	741		
	<b>Total Enrollment</b>	<b>21,586</b>	<b>21,895</b>	<b>N/A</b>	<b>Met</b>

Budget Year (2022-23)		
District Regular		21,417
Charter School		741
<b>Total Enrollment</b>		<b>22,158</b>

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

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

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

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

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

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

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	20,104	22,303	90.1%
	Charter School		0	
	<b>Total ADA/Enrollment</b>	<b>20,104</b>	<b>22,303</b>	
Second Prior Year (2020-21)	District Regular	20,104	21,573	93.2%
	Charter School	0		
	<b>Total ADA/Enrollment</b>	<b>20,104</b>	<b>21,573</b>	
First Prior Year (2021-22)	District Regular	18,320	21,154	86.8%
	Charter School	687	741	
	<b>Total ADA/Enrollment</b>	<b>19,007</b>	<b>21,895</b>	
Historical Average Ratio:				90.0%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 90.5%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	19,687	21,417	91.9%	Not Met
	Charter School	687	741		
	<b>Total ADA/Enrollment</b>	<b>20,373</b>	<b>22,158</b>		
1st Subsequent Year (2023-24)	District Regular	19,687	21,417	91.9%	Not Met
	Charter School	687	741		
	<b>Total ADA/Enrollment</b>	<b>20,374</b>	<b>22,158</b>		
2nd Subsequent Year (2024-25)	District Regular	19,687	21,417	91.9%	Not Met
	Charter School	687	741		
	<b>Total ADA/Enrollment</b>	<b>20,374</b>	<b>22,158</b>		

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

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

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

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

The District enrollment and ADA are being impacted by the COVID-19 pandemic. The District is working on a plan to increase enrollment and ADA.

**4. CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

**Projected LCFF Revenue**

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
<b>Step 1 - Change in Population</b>				
a.	ADA (Funded) (Form A, lines A6 and C4)	21,092.45	20,373.39	19,686.51
b.	Prior Year ADA (Funded)	21,092.45	20,373.39	19,686.51
c.	Difference (Step 1a minus Step 1b)	(719.06)	(686.88)	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	(3.41%)	(3.37%)	0.00%
<b>Step 2 - Change in Funding Level</b>				
a.	Prior Year LCFF Funding	257,744,346.00	273,803,640.00	287,349,975.00
b1.	COLA percentage	6.56%	5.38%	4.02%
b2.	COLA amount (proxy for purposes of this criterion)	16,908,029.10	14,730,635.83	11,551,469.00
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	6.6%	5.4%	4.0%
<b>Step 3 - Total Change in Population and Funding Level</b>				
	(Step 1d plus Step 2c)	3.2%	2.0%	4.0%
	<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>2.15% to 4.15%</b>	<b>1.01% to 3.01%</b>	<b>3.02% to 5.02%</b>

**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)	36,542,769.00	34,104,715.00	34,776,492.00	34,776,492.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	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)	258,937,058.00	275,039,305.00	288,585,640.00	299,411,310.00
District's Projected Change in LCFF Revenue:		6.22%	4.93%	3.75%
<b>LCFF Revenue Standard</b>		<b>2.15% to 4.15%</b>	<b>1.01% to 3.01%</b>	<b>3.02% to 5.02%</b>
<b>Status:</b>		Not Met	Not Met	Met

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

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

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

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

The District is utilizing the projected COLA as of the May Revision from Governor Gavin Newsom's office for both budget year and subsequent years.

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2019-20)	168,497,308.47	
Second Prior Year (2020-21)	161,135,151.80	185,892,026.20	86.7%
First Prior Year (2021-22)	183,098,496.00	219,292,587.00	83.5%
Historical Average Ratio:			84.1%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%
	81.1% to 87.1%	81.1% to 87.1%	81.1% to 87.1%

**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 (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2022-23)	213,643,450.00		
1st Subsequent Year (2023-24)	226,215,202.88	267,788,767.31	84.5%	Met
2nd Subsequent Year (2024-25)	236,857,094.67	279,461,865.30	84.8%	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):	3.15%	2.01%	4.02%
<b>2. District's Other Revenues and Expenditures</b>			
<b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-6.85% to 13.15%</b>	<b>-7.99% to 12.01%</b>	<b>-5.98% to 14.02%</b>
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-1.85% to 8.15%	-2.99% to 7.01%	-0.98% to 9.02%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2021-22)	38,162,945.00		
Budget Year (2022-23)	36,106,148.00	(5.39%)	Yes
1st Subsequent Year (2023-24)	67,375,824.00	86.60%	Yes
2nd Subsequent Year (2024-25)	18,642,286.00	(72.33%)	Yes

**Explanation:**  
(required if Yes)

The District is recognizing unearned Revenue that was received for the COVID-19 Pandemic.

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

First Prior Year (2021-22)	44,470,648.00		
Budget Year (2022-23)	39,873,833.00	(10.34%)	Yes
1st Subsequent Year (2023-24)	42,758,379.36	7.23%	Yes
2nd Subsequent Year (2024-25)	38,661,458.45	(9.58%)	Yes

**Explanation:**  
(required if Yes)

Due to Unearned Revenue being recognized.

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

First Prior Year (2021-22)	22,038,631.00		
Budget Year (2022-23)	23,498,697.00	6.63%	No
1st Subsequent Year (2023-24)	24,483,827.45	4.19%	No
2nd Subsequent Year (2024-25)	25,235,884.76	3.07%	No

**Explanation:**  
(required if Yes)

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

First Prior Year (2021-22)	22,408,805.00		
Budget Year (2022-23)	18,414,687.00	(17.82%)	Yes
1st Subsequent Year (2023-24)	17,829,231.37	(3.18%)	Yes
2nd Subsequent Year (2024-25)	16,233,820.88	(8.95%)	Yes

**Explanation:**  
(required if Yes)

Expenses related to one-time revenues.

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

First Prior Year (2021-22)	50,861,296.00		
Budget Year (2022-23)	46,872,308.00	(7.84%)	Yes
1st Subsequent Year (2023-24)	59,110,386.32	26.11%	Yes
2nd Subsequent Year (2024-25)	44,778,872.89	(24.25%)	Yes

**Explanation:**  
(required if Yes)

Expenses related to one-time revenues.

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

DATA ENTRY: All data are extracted or calculated.

Percent Change

Object Range / Fiscal Year	Amount	Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2021-22)	104,672,224.00		
Budget Year (2022-23)	99,478,678.00	(4.96%)	Met
1st Subsequent Year (2023-24)	134,618,030.81	35.32%	Not Met
2nd Subsequent Year (2024-25)	82,539,629.21	(38.69%)	Not Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2021-22)	73,270,101.00		
Budget Year (2022-23)	65,286,995.00	(10.90%)	Not Met
1st Subsequent Year (2023-24)	76,939,617.69	17.85%	Not Met
2nd Subsequent Year (2024-25)	61,012,693.77	(20.70%)	Not Met

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

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

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

<p><b>Explanation:</b> Federal Revenue (linked from 6B if NOT met)</p>	<p>The District is recognizing unearned Revenue that was received for the COVID-19 Pandemic.</p>
<p><b>Explanation:</b> Other State Revenue (linked from 6B if NOT met)</p>	<p>Due to Unearned Revenue being recognized.</p>
<p><b>Explanation:</b> Other Local Revenue (linked from 6B if NOT met)</p>	

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.

<p><b>Explanation:</b> Books and Supplies (linked from 6B if NOT met)</p>	<p>Expenses related to one-time revenues.</p>
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**Explanation:**  
**Services and Other Exps**  
(linked from 6B  
if NOT met)

Expenses related to one-time revenues.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) 0.00  
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

<p>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)</p>	<div style="border: 1px solid black; padding: 5px; width: 100%;">364,512,004.00</div>		
<p>b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)</p>	<p>3% Required</p> <p>Minimum Contribution</p> <p>(Line 2c times 3%)</p>	<p>Budgeted Contribution<sup>1</sup></p> <p>to the Ongoing and Major</p> <p>Maintenance Account</p>	<p>Status</p>
<p>c. Net Budgeted Expenditures and Other Financing Uses</p>	<div style="border: 1px solid black; padding: 5px; width: 100%;">364,512,004.00</div>	<div style="border: 1px solid black; padding: 5px; width: 100%;">10,935,360.12</div>	<div style="border: 1px solid black; padding: 5px; width: 100%;">11,270,348.00</div>
			<div style="border: 1px solid black; padding: 5px; width: 100%;">Met</div>

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	13,928,023.00	15,186,361.54	17,489,586.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(692,542.17)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	13,235,480.83	15,186,361.54	17,489,586.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	293,627,360.27	304,958,007.15	349,791,719.00
	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)	293,627,360.27	304,958,007.15	349,791,719.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.5%	5.0%	5.0%
<b>District's Deficit Spending Standard Percentage Levels</b>				
<b>(Line 3 times 1/3):</b>		<b>1.5%</b>	<b>1.7%</b>	<b>1.7%</b>

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

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

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

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in 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)	7,033,812.23	204,910,735.50	N/A	Met
Second Prior Year (2020-21)	26,348,400.79	185,970,001.20	N/A	Met
First Prior Year (2021-22)	8,460,169.00	222,821,072.00	N/A	Met
Budget Year (2022-23) (Information only)	(11,728,960.00)	256,160,208.00		

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

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

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

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

**9. CRITERION: Fund Balance**

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

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

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



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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup>		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)	26,841,590.00	29,957,095.79	N/A	Met
Second Prior Year (2020-21)	37,286,394.00	36,990,908.02	.8%	Met
First Prior Year (2021-22)	59,276,724.00	63,339,309.00	N/A	Met
Budget Year (2022-23) (Information only)	71,799,478.00			

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

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	20,373	20,176	20,176
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

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

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

All other data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	396,032,847.00	435,682,121.46	406,019,637.63
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)	396,032,847.00	435,682,121.46	406,019,637.63
4. Reserve Standard Percentage Level	3%	3%	3%

5.	Reserve Standard - by Percent (Line B3 times Line B4)	11,880,985.41	13,070,463.64	12,180,589.13
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>11,880,985.41</b>	<b>13,070,463.64</b>	<b>12,180,589.13</b>

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

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	19,801,642.35	21,784,107.00	20,300,982.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	19,801,642.35	21,784,107.00	20,300,982.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>		<b>11,880,985.41</b>	<b>13,070,463.64</b>	<b>12,180,589.13</b>
Status:		Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

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

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2021-22)	(37,887,351.00)			
Budget Year (2022-23)	(41,032,157.00)	3,144,806.00	8.3%	Met
1st Subsequent Year (2023-24)	(41,659,659.94)	627,502.94	1.5%	Met
2nd Subsequent Year (2024-25)	(44,630,264.15)	2,970,604.21	7.1%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2021-22)	4,563,123.00			
Budget Year (2022-23)	6,532,151.00	1,969,028.00	43.2%	Not Met
1st Subsequent Year (2023-24)	6,532,151.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	6,532,151.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2021-22)	3,528,485.00			
Budget Year (2022-23)	2,000,000.00	(1,528,485.00)	(43.3%)	Not Met
1st Subsequent Year (2023-24)	2,000,000.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	2,000,000.00	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. NOT MET - The projected transfers in to 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 timelines, for reducing or eliminating the transfers.

**Explanation:**

(required if NOT met)

The increase for the 2022-23 Transfer In is from Fund 63, Enterprise Fund.

- 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)

The increase for the 2022-23 Transfer Out is to Fund 20, OPEB for prefunding.

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

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	12	Redevelopment Funds	2015, 2016, 2019 COP's	38,410,000
General Obligation Bonds	25	Bond Interest & Redemption Fund	2010 GO Bonds, 2012 GO Bonds, 2014 GO Bonds, 2012 Series A, 2018 Series A, 2018 Series B, & 2020 GO Bonds	190,825,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Capital Leases-Enterprise Fund	4	Transportation Fund	Transportation Vehicle Leases	639,318
TOTAL:				229,874,318

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	0			
Certificates of Participation	3,916,092	3,993,237	4,056,957	4,133,063
General Obligation Bonds	14,539,269	13,504,532	14,344,588	14,529,751
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Capital Leases-Enterprise Fund	401,338	267,859	267,859	133,930
Total Annual Payments:	18,856,699	17,765,628	18,669,404	18,796,744
<b>Has total annual payment increased over prior year (2021-22)?</b>		<b>No</b>	<b>No</b>	<b>No</b>

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

DATA ENTRY: Enter an explanation if Yes.

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

**Explanation:**

(required if Yes  
to increase in total  
annual payments)

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

- b. Do benefits continue past age 65? No

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

Employees who retire prior to age 65 and who are at least 55 years of age with 10 years of service or who are at least 50 years of age with 15 years of service are eligible to receive as follows:  
Certificated \$4,500 annually for 10 years or until the individual reaches age 65, whichever comes first. Classified and Management \$3,500 annually for 10 years or until the individual reaches age 65, whichever comes first.

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

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund
	0	4,761,458

4. OPEB Liabilities



a. Total OPEB liability	35,401,041.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	35,401,041.00
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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,031,146.00	1,031,146.00	1,031,146.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,303,868.00	1,303,868.00	1,303,868.00
d. Number of retirees receiving OPEB benefits	110.00	110.00	110.00

**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-funded for workers' compensation claims up to \$1 Million. Excess coverage is purchased to cover losses that exceed \$1 Million.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	920,000.00
b. Unfunded liability for self-insurance programs	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	1,524,236.00	1,524,236.00	1,524,236.00
b. Amount contributed (funded) for self-insurance programs	1,524,236.00	1,524,236.00	1,524,236.00

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1148.2	1158.5	1158.5	1158.5

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

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

Yes

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

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

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

Negotiations Settled

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

Feb 15, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Feb 15, 2022

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

Yes

If Yes, date of budget revision board adoption:

Feb 15, 2022

4. Period covered by the agreement:

Begin Date:		End Date:	
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5. Salary settlement:

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

**One Year Agreement**

Total cost of salary settlement		
% 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

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

7. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes

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

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

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

If Yes, explain the nature of the new costs:

No		
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Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

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

Yes	Yes	Yes

Budget Year	1st Subsequent Year	2nd Subsequent Year
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**Certificated (Non-management) Attrition (layoffs and retirements)**

	(2022-23)	(2023-24)	(2024-25)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

**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.):

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	1241.55	1522.19	1522.19	1522.19

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

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

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

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

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

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	Jan 18, 2022
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	Yes
	If Yes, date of Superintendent and CBO certification:	Jan 18, 2022
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	Yes
	If Yes, date of budget revision board adoption:	Jan 18, 2022
4.	Period covered by the agreement:	Begin Date: <input type="text"/> End Date: <input type="text"/>

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

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

7.	Amount included for any tentative salary schedule increases	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

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

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

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

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

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

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

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

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

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

1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

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

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	146.9	162	161	157

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A
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If Yes, complete question 2.

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

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

Negotiations Settled

2.	Salary settlement:	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
	Total cost of salary settlement			
	% change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

3.	Cost of a one percent increase in salary and statutory benefits	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

1.	Are step & column adjustments included in the budget and MYPs?	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
		Yes	Yes	Yes
2.	Cost of step and column adjustments			
3.	Percent change in step & column over prior year			

**Management/Supervisor/Confidential**

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

1.	Are costs of other benefits included in the budget and MYPs?	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
		Yes	Yes	Yes
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year			

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

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

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

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

Yes
Jun 21, 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
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**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

**End of School District Budget Criteria and Standards Review**



Budget, July 1  
Estimated Actuals 2021-22  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Hemet Unified

Riverside County

Following is a chart of the various types of technical review checks and related requirements:

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

<b>CHECKFUND</b> - (Fatal) - All FUND codes must be valid.	<b><u>Passed</u></b>
<b>CHECKRESOURCE</b> - (Warning) - All RESOURCE codes must be valid.	<b><u>Passed</u></b>
<b>CHK-RS-LOCAL-DEFINED</b> - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<b><u>Passed</u></b>
<b>CHECKGOAL</b> - (Fatal) - All GOAL codes must be valid.	<b><u>Passed</u></b>
<b>CHECKFUNCTION</b> - (Fatal) - All FUNCTION codes must be valid.	<b><u>Passed</u></b>
<b>CHECKOBJECT</b> - (Fatal) - All OBJECT codes must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxOBJECT</b> - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FDXRS7690xOB8590</b> - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<b><u>Passed</u></b>
<b>CHK-FUNDxRESOURCE</b> - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxGOAL</b> - (Warning) - All FUND and GOAL account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-A</b> - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-B</b> - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-RESOURCExOBJECTA</b> - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-RESOURCExOBJECTB</b> - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<b><u>Passed</u></b>

**CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).** **Passed**

**CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.** **Passed**

**CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.** **Passed**

**CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699).** **Passed**

**SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332.** **Passed**

**PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).** **Passed**

**PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.** **Passed**

## **GENERAL LEDGER CHECKS**

**INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.** **Passed**

**INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.** **Passed**

**INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.** **Passed**

**INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).** **Passed**

**DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).** **Passed**

**LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.** **Passed**

**INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.** **Passed**

**INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.** **Passed**

**INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.** **Passed**

**CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.** **Passed**

**CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.** **Passed**

**EPA-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**LOTTERY-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

**PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

**SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

**EXCESS-ASSIGN-REU - (Fatal)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

**RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	0000	3901	(\$110,729.00)

Explanation: Resource 0999 is a Riverside County Office of Education clearing account used for payroll tax adjustments and will clear via payroll abatements.

**REV-POSITIVE - (Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

**EXP-POSITIVE - (Warning)** - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

**AR-AP-POSITIVE - (Warning)** - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

**CEFB-POSITIVE - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

**NET-INV-CAP-ASSETS - (Warning)** - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

**SUPPLEMENTAL CHECKS**

**ASSET-ACCUM-DEPR-NEG - (Fatal)** - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

**DEBT-ACTIVITY - (Informational)** - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

**DEBT-POSITIVE - (Fatal)** - In Form DEBT, long-term liability ending balances must be positive. **Passed**

## **EXPORT VALIDATION CHECKS**

**FORM01-PROVIDE - (Fatal)** - Form 01 (Form 01I) must be opened and saved. **Passed**

**ADA-PROVIDE - (Fatal)** - Average Daily Attendance data Form A must be provided. **Passed**

**CHK-UNBALANCED-A - (Warning)** - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

**CHK-UNBALANCED-B - (Fatal)** - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

**VERSION-CHECK - (Warning)** - All versions are current. **Passed**

Budget, July 1  
Budget 2022-23  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Hemet Unified

Riverside County

Following is a chart of the various types of technical review checks and related requirements:

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

<b>CHECKFUND</b> - (Fatal) - All FUND codes must be valid.	<b><u>Passed</u></b>
<b>CHECKRESOURCE</b> - (Warning) - All RESOURCE codes must be valid.	<b><u>Passed</u></b>
<b>CHK-RS-LOCAL-DEFINED</b> - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<b><u>Passed</u></b>
<b>CHECKGOAL</b> - (Fatal) - All GOAL codes must be valid.	<b><u>Passed</u></b>
<b>CHECKFUNCTION</b> - (Fatal) - All FUNCTION codes must be valid.	<b><u>Passed</u></b>
<b>CHECKOBJECT</b> - (Fatal) - All OBJECT codes must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxOBJECT</b> - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FDXRS7690xOB8590</b> - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<b><u>Passed</u></b>
<b>CHK-FUNDxRESOURCE</b> - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxGOAL</b> - (Warning) - All FUND and GOAL account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-A</b> - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-B</b> - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-RESOURCExOBJECTA</b> - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-RESOURCExOBJECTB</b> - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<b><u>Passed</u></b>

**CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).** **Passed**

**CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.** **Passed**

**CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.** **Passed**

**CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699).** **Passed**

**SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332.** **Passed**

## **GENERAL LEDGER CHECKS**

**INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.** **Passed**

**INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.** **Passed**

**INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.** **Passed**

**INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).** **Passed**

**LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.** **Passed**

**INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.** **Passed**

**INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.** **Passed**

**INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.** **Passed**

**CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.** **Passed**

**CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.** **Passed**

**EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).** **Passed**

**LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).** **Passed**

**PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

**SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

**EXCESS-ASSIGN-REU - (Fatal)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

**RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**OBJ-POSITIVE - (Warning)** - All applicable objects should have a positive balance by resource, by fund. **Passed**

**REV-POSITIVE - (Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

**EXP-POSITIVE - (Warning)** - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	7690	2490	(\$5,827.00)

Explanation: Resource 7690 is for STRS on Behalf and is negative due to function 2490 no longer being budgeted with payroll activity.

**CEFB-POSITIVE - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

**SUPPLEMENTAL CHECKS**

**CB-BUDGET-CERTIFY - (Fatal)** - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

**CB-BALANCE-ABOVE-MIN - (Warning)** - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

**CS-EXPLANATIONS - (Fatal)** - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

**CS-YES-NO - (Fatal)** - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

## **EXPORT VALIDATION CHECKS**

<b>FORM01-PROVIDE - (Fatal)</b> - Form 01 (Form 01I) must be opened and saved.	<b><u>Passed</u></b>
<b>BUDGET-CERT-PROVIDE - (Fatal)</b> - Budget Certification (Form CB) must be provided.	<b><u>Passed</u></b>
<b>WK-COMP-CERT-PROVIDE - (Fatal)</b> - Workers' Compensation Certification (Form CC) must be provided.	<b><u>Passed</u></b>
<b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data Form A must be provided.	<b><u>Passed</u></b>
<b>CS-PROVIDE - (Fatal)</b> - The Criteria and Standards Review (Form 01CS) has been provided.	<b><u>Passed</u></b>
<b>MYP-PROVIDE - (Warning)</b> - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<b><u>Passed</u></b>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<b><u>Passed</u></b>