

## **SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT 2022-23 ADOPTED BUDGET**

Education Code Section 42127 requires that on or before July 1 of each year the Governing Board of a school district shall hold a public hearing on the budget to be adopted for the subsequent year. Pursuant to Education Code Section 33127, this Adopted Budget complies with the criteria and standards as established by the State Board of Education.

California school districts are required to hold two separate public meetings for their budgets and LCAP plans. The District's Governing Board is required to conduct a public hearing to review its Local Control and Accountability Plan ("LCAP") at the same meeting as the hearing for the District's budget. The District's LCAP plan contains many goals and initiatives to provide increased services to its target population of foster youth, low income and English learners. The plan was developed after many hours of meetings and consultations with stakeholders. These meetings were used to evaluate the progress towards the goals that were contained in the prior year's plan, and to develop the District's 2022-23 LCAP plan, the second year of a three-year plan cycle. The District's budget that is being proposed for adoption for the 2022-23 year reflects the goals and expenditures contained in its LCAP plan. There is a new LCAP plan requirement to calculate and implement carryover for increased and improved services, a carryover amount of \$864,110 has been identified from the 2021-22 year.

The May Revision is the last revision required under the law for the Governor to propose his budget for the State for the 2022-23 year, and its an extraordinary \$300.7 billion! The May Revision proposes \$12.7 billion in major ongoing investments in Proposition 98 funding and \$16.8 billion towards one-time investments as compared to the January proposed \$8.8 billion ongoing investments and \$4.0 billion in one-time investments. \$3.3 billion in ongoing Prop. 98 funds are proposed to mitigate declining enrollment. \$2.1 billion in ongoing Prop. 98 funds to increase LCFF base funding. \$8 billion is proposed for one-time discretionary funding and \$1.8 billion in one-time funding for deferred maintenance. Furthermore, none of the increased funding will be used by the State for "buying down" any of the pension liabilities. Existing law imposes a 10% cap on the District's reserves in fiscal years immediately succeeding those in which the State's rainy day fund balance is at least 3% of TK-12 Prop. 98 funding. This condition was met with the 2021-22 deposit, therefore triggering the local reserve cap for 2022-23 fiscal year. Once the State has finalized it's Adopted Budget the District will make adjustments to incorporate the funding intended to mitigate the declining enrollment, LCFF base funding boost, one-time discretionary funding, and the increased funding for deferred maintenance.

It is important to acknowledge the risks to the economy, the State Budget, and the long-term forecast. We are already seeing inflation on the rise which may be exacerbated by supply chain bottlenecks. The uncertainty's related to the Ukraine-Russia War and the ongoing COVID-19 cases may weaken economic conditions. Along with volatility in the stock market which can pose risks to the States General Fund budget since it relies heavily on capital gains tax of the wealthiest residents.

**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT  
2022-23 ADOPTED BUDGET ASSUMPTIONS**

**Ending Fund Balance Reconciliation**

As a District adopts its budget for any given year, it must also report the estimated actuals for the prior year. These estimated actuals are based on the District's most current working budget, and they typically are not the same as the budget presented on the 2nd Interim Revised Budget. Adjustments and revisions to the District's working budget are made when new facts or events occur. The following table summarizes the major changes the District has made to its working budget since the 2nd Interim Revised Budget. These changes are included in the "2021-22 Estimated Actuals" columns in the District's 2022-23 Adopted Budget.

<b>ENDING FUND BALANCE</b>		Unrestricted	Restricted	Total
<b>A)</b>	As of 2021-22 2nd Interim Revision ("Projected Year Totals")	\$ 25,316,938	\$ 1,609,949	\$ 26,926,887
	<b>CHANGES IN REVENUES:</b>			
	LCFF State Aid - change based on P2 FCMAT calculator & prop taxes	1		1
	New program (one - time) A-G Completion Improvement Grant		113,907	113,907
	New program (one - time) Kitchen Infrastructure Grant		381,679	381,679
	New program (one - time) American Rescue Plan Homeless Children & Youth II		167,136	167,136
	ESSER II reduction to cover expenses budgeted next FY		(5,517,098)	(5,517,098)
	ESSER III reduction to cover expenses budgeted next FY		(929,062)	(929,062)
	MAA reimbursements, adjust based on actual received to date	77,304		77,304
	E-waste recycling & auction surplus revenue	39,550		39,550
	Adjust interest revenue	52,125		52,125
	Transportation revenue from GUSD	25,000		25,000
	US Bank rebate & miscellaneous donations	10,426	1,672	12,098
	Adjust AIG revenue, matched with expense		(4,761)	(4,761)
	Student tablet revenue, matched with expense		3,926	3,926
	Special Ed, increase contribution IEP Compensatory Education Agreement	(30,000)	30,000	-
	Special Ed Contribution changes to due to increased expenditures	(114,468)	114,468	-
<b>B)</b>	Total Increases (Decreases) in Revenues	59,939	(5,638,133)	(5,578,194)
	<b>CHANGES IN EXPENDITURES and TRANSFERS</b>			
	New program (one - time) A-G Completion Improvement Grant	(106,556)	(183,244)	(289,800)
	New program (one - time) Kitchen Infrastructure Grant		381,679	381,679
	New program (one - time) American Rescue Plan Homeless Children & Youth II	(7,898)	167,136	159,238
	ESSER II reduction to cover expenses budgeted next FY	269,979	(5,517,098)	(5,247,119)
	ESSER III reduction to cover expenses budgeted next FY	45,006	(929,062)	(884,055)
	MAA reimbursements (equal to revenue above)	77,304		77,304
	Us Bank rebate & miscellaneous donations	10,426	1,672	12,098
	Adjust AIG, decrease (equal to revenue decrease above)		(4,761)	(4,761)
	Student tablet (see revenue above)		3,926	3,926
	Special Ed, Mental Health BCBA services		114,359	114,359
	Special Ed, increase for Private School Proportionate Share		108	108
	Special Ed, increase for IEP Compensatory Education Agreement		30,000	30,000
	Special Ed, decrease Learning Recovery Plan expenses budgeted next FY	9,372	(238,317)	(228,946)
	Adjust gas utilities	72,500		72,500
<b>C)</b>	Total Increases (Decreases) in Expenditures and Transfers	370,133	(6,173,602)	(5,803,469)
	As of 2022-23 Budget Adoption ("2021-22 Estimated Actuals")	\$ 25,006,744	\$ 2,145,418	\$ 27,152,162
	( A + B - C )			

**The District’s 2022-23 Adopted Budget**

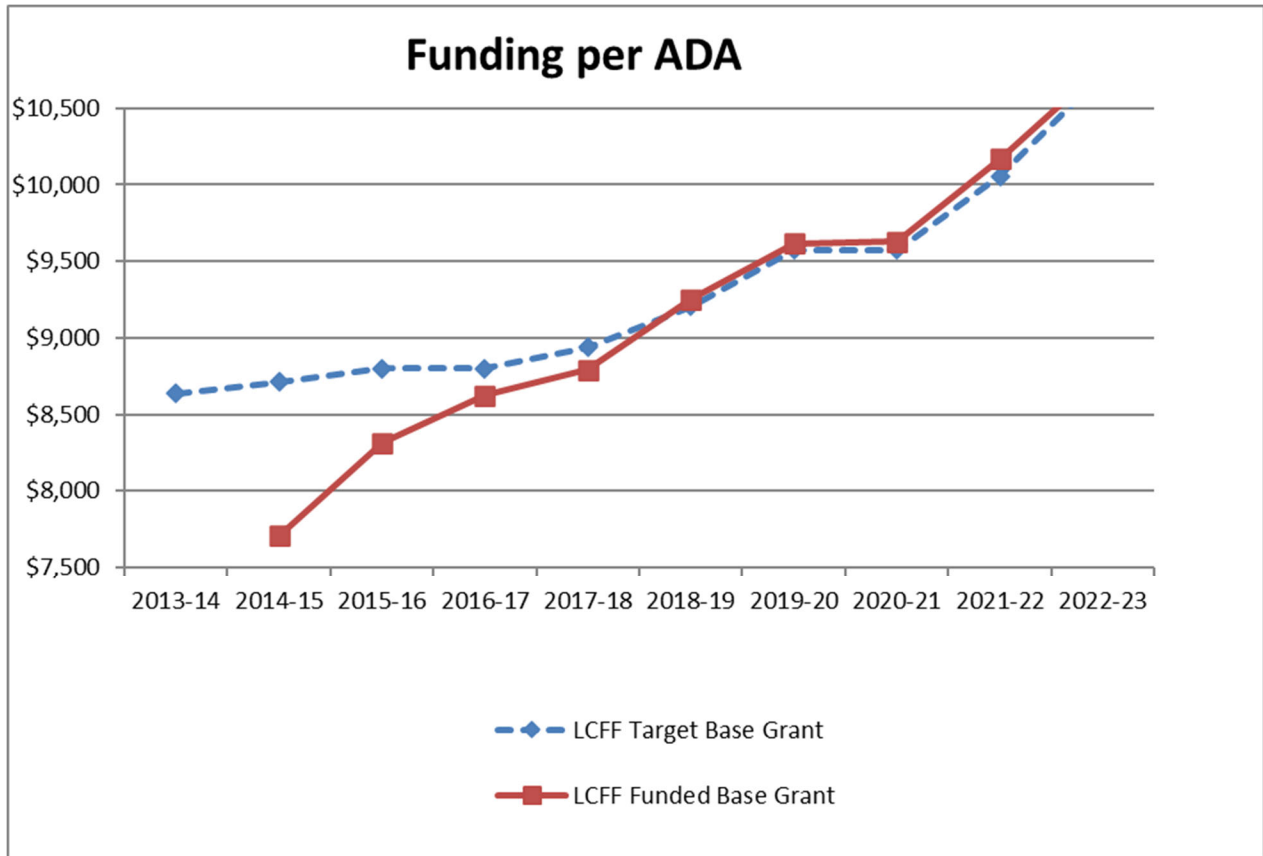
**REVENUES:**  
**LCFF Sources**

For the District’s 2022-23 Adopted Budget, revenue from LCFF sources is projected utilizing the LCFF simulator tool as provided by the Fiscal Crisis and Management Assistance Team (“FCMAT”). A comparison to the 2021-22 Estimated Actuals in the components of LCFF revenue is summarized in the table.

	2021-22 Estimated Actuals	2022-23 Budget	Difference
<b>LCFF State Aid Funding</b>			
Base Grant	\$ 85,822,760	\$ 92,213,061	\$ 6,390,301
Supplemental/Concentration Grant	25,274,253	27,265,525	1,991,272
<b>Total LCFF State Aid</b>	111,097,013	119,478,586	8,381,573
<b>Property Tax Transfer SBCEO for Special Education</b>	2,217,847	2,217,847	-
<b>Total Revenues, LCFF Sources</b>	<b>\$ 113,314,860</b>	<b>\$ 121,696,433</b>	<b>\$ 8,381,573</b>
<b>Funded LCFF <u>Base Grant</u> / ADA:</b>	<b>\$ 10,167</b>	<b>\$ 10,766</b>	<b>\$ 599</b>
<b>Funded ADA</b>	8,441	8,565	

The California Department of Finance provides the data for the factors to use in the LCFF simulator tool. For 2022-23, as part of the May Revision, a COLA of 6.56% is proposed for the adjustment to the base grant per ADA for the District’s 9-12 grade span. Supplemental and concentration grant funding is based on a three-year average of the percentage of the District’s pupils that are either low-income, English learners, or foster youth. For 2021-22, the District’s percentage was 76.85%. For the 2022-23 budget year, this average remains constant at 76.86%. As part of the legislation that enacted the LCFF funding model, and the accompanying requirement for an LCAP plan, supplemental and concentration grant funding is required to be expended to provide increased services to the target groups of low income, English learner, and foster youth students. The District’s enrollment is projected to grow 16 students from total enrollment in 2021-22 of 9,244 to projected enrollment totaling 9,260 in 2022-23.

A graphical display of the Base Grant amounts per ADA, target and funded, is presented on the following page.



#### Impact of the Pandemic

The Covid-19 pandemic has impacted California education in many ways. One of the striking effects of it has been the loss of students state-wide: in 2021-22 based on state-certified data, enrollment statewide declined by more than 110,000 students. In an effort to combat this (or perhaps in spite of it), a tremendous amount of non-recurring funding sources has been made available to California districts in response to this crisis. For the District, this funding amounts to over \$38,380,698 in State and Federal funding. The important point to note about all these funds is that they are not on-going.

#### Federal Revenues

Federal revenues are revised to adjust projected award amounts or eliminate revenue attributable to prior year unused carryovers.

Year to year changes in Federal revenues are summarized below:

2021-22 Estimated Actuals \$ 23,244,539

#### 2022-23 Budget Year

Remove revenues related to Covid/Pandemic support (ESSER, ESSER II, ESSER III, GEER I & II, ELO)	<10,433,154>
Special Ed American Rescue Plan (ARP)	< 328,428>
ARP Homeless Children & Youth II (HCY II)	< 167,136>
Adjust ESSA programs to estimated award amounts for the budget year, removing prior year unused grant award carryovers	

Title I	< 733,050>
Title II	< 16,881>
Title III Immigrant & LEP	< 346,059>
Title IV	< 250,765>
Migrant	< 38,170>
Special Education, adjust per SELPA funding model	28,745
Carl Perkins	<u>23,986</u>
Decrease in Federal Revenues for 2022-23	<u>\$ &lt; 12,260,912&gt;</u>

Total Federal Revenues 2022-23 Budget Year \$ 10,983,627

### State Revenues

Year to year changes in State revenues are summarized below:

2021-22 Estimated Actuals	\$ 17,071,210
2022-23 Budget Year	
Mandate Block Grant discretionary funding \$67.31 / ADA	\$ 38,516
Lottery	<25,712>
On-Behalf pension (STRS, equals expense below)	927,031
Remove revenues related to Covid/Pandemic support (In-Person Instruction, Expanded Learning Opportunity)	< 3,126,014>
A-G Access & Learning Loss Mitigation Grant	<2,538,610>
Special Ed, Dispute Prevention Resolution	< 99,921>
Special Ed, Learning Recovery	< 562,056>
Educator Effectiveness	< 1,959,672>
Kitchen Infrastructure & Training Grant	< 381,679>
K12 Strong Workforce	< 97,962>
Ag Incentive Grant	< 10,000>
Special Ed per SELPA funding model	402,581
CTEIG	< 21,643>
Other State Revenue	<u>15,000</u>
Decrease in State Revenues for 2022-23	<u>\$ &lt; 7,441,118&gt;</u>

Total State Revenue 2022-23 Budget Year \$ 9,630,092

### Local Revenues

Local revenues consist of a variety of items from reimbursements, billings for use of facilities, donations, funding from the Medi-Cal Reimbursement Activities, E-Rate, interest, and other irregular and/or non-recurring items. Other than the few items that are regular in nature, it has been the District's practice to budget local revenue when actually received. Projected changes in Local Revenues from 2021-22 amounts are summarized below:

2021-22 Estimated Actuals: \$ 6,469,324

2022-23 Budget Year:

Remove expenditures budgeted from miscellaneous local Grants; a portion of which can be re-budgeted

after year end close when the remaining balance is known	\$ < 254,749>
AHC Concurrent Enrollment	< 67,825>
MAA	< 141,647>
E-Rate	<121,003>
E-Waste Recycling & Auction Surplus	<24,550>
Reduce interest based on projections	< 17,664>
Remove facility use, LEA interagency fees	25,400
Spec Ed per SELPA funding model	<u>727,080</u>
Increase in Local Revenue for 2022-23	<u>\$ 125,041</u>

Total Local Revenue 2022-23 Budget Year \$ 6,594,365

**EXPENDITURES:**

Salaries, Wages, and Benefits

Projected expenditures for salaries, wages, and benefits total \$113.734 million in the 2022-23 budget year. This total amounts to 79% of the District's total expenditures. Of this amount, \$27.26 million is budgeted in the LCAP plan. In total, salaries, wages, and benefits increase by \$1,237,869 from the estimated actuals. Components of this increase, by bargaining unit/employee group, are detailed in the tables on the following pages.

<b>CERTIFICATED</b>	FTE	COST
Increased cost of 2.0% COLA, STRS rate increase of 2.18%, step/column movement & all associated statutory benefits		\$ 3,040,302
Decreased costs associated with health & welfare changes		(20,588)
Increased costs related to turnover, staff replacements		1,504
Changes in extra pay assignments for stipends, department chairs		(46,497)
New staffing (unrestricted):		
CTE (Agriculture, Diesel, Cul Arts) LCAP 3.2	3.60	454,827
New staffing (restricted AB86 program):		
Nurse (ESSER II)	2.00	235,866
Speech Pathologist (ESSER II)	3.00	346,785
New staffing (restricted A-G Access Grant):		
EL Academic Support Specialist	1.40	170,308
Speech Pathologist	1.00	115,595
Home EC		(48,925)
TOSA (ELO funded)		(126,641)
Other position related changes:		
Prep periods		343,104
Resignation/retirement, lower salary placement in budget year (17 positions)		(95,001)
Position filled later in the prior year, projected at full year cost for budget (3.4 position)		112,683
Athletic Trainer		19,826
Coaches		168,641
Decrease costs in other restricted categorical programs subject to funds available		(5,015,218)
LCAP subs, hourly, extra hours, etc.		(2,112,059)
Other non position pay (ag extra days, home-hospital, indep. study, subs, xtr hrs)		(191,782)
Sped summer school, subs, extra hours, home-hospital		(16,697)
STRS On Behalf pension increase (nets to zero with associated increase in revenue)		926,397
Other post employment benefits		52,990
<b>CERTIFICATED total</b>	<b>11.00</b>	<b>(1,684,579)</b>

<b>CLASSIFIED</b>	FTE	COST
Increased cost of PERS 2.46% rate increase, step/column movement including all associated statutory benefits		\$ 722,078
Increased costs associated with health & welfare changes		50,103
Migrant School Advisor	1.00	73,148
Security Assistant II	1.63	88,248
Translator increase FTE	0.25	13,630
Other position related changes:		
Remove Bus Driver & Inst. Aides bonus at 90 days & 6 months of employment		(10,878)
Remove summer school hourly incentive pay		(55,673)
Positions vacant for part of prior year, projected at full year cost for budget (30.8 FTE)	(7.94)	711,054
Vacant positions	22.91	1,189,637
Turnover associated with promotions and resignations	21.62	895,223
Other non-position related pay:		
Athletic Trainer		40,468
Coaches		(10,073)
Changes in longevity, vacation, professional growth, bilingual pay and other stipends		77,547
Decrease costs in other restricted categorical programs subject to funds available		(766,583)
LCAP subs, hourly, extra hours, etc.		(435,154)
Other non position pay (subs, xtr hrs)		(85,732)
Sped summer school, subs, extra hours, home-hospital		67,377
Transportation summer school extra hours		(19,927)
STRS On Behalf pension increase (nets to zero with associated increase in revenue)		634
Other post employment benefits		25,284
<b>CLASSIFIED total</b>	<b>39.47</b>	<b>\$ 2,570,411</b>

<b>MANAGEMENT/CONF</b>	FTE	COST
Increased cost for step/column movement including statutory benefits		\$ 199,280
Increased costs due to 2.18 percentage point increase in STRS		72,165
Increased costs due to 2.46 percentage point increase in PERS		68,678
Increased costs due to longevity		15,420
Other position related changes:		
Assistant Principal	(1.00)	(166,820)
Savings from retirement/replacement & projected lower costs		(7,343)
Position vacant for part of prior year, projected at full year cost for budget		12,535
Statutory benefit increases on positions with no other changes in pay or FTE		3,569
<b>MANAGEMENT/CONF total</b>	<b>(1.00)</b>	<b>\$ 197,484</b>

<b>OTHER ITEMS</b>	FTE	COST
Student workers (funded with prior year one time Low Performing Students grant)		\$ (42,948)
Board increased costs associated with health & welfare changes		3,144
Retirees:		
Increase, retiree health pre-funding deposit		194,357
<b>OTHER ITEMS total</b>	<b>-</b>	<b>\$ 154,553</b>



Statutory Benefits

All of the items detailed above are inclusive of statutory benefits. While it is well-known that STRS and PERS rates have been increasing year over year, the 2022-23 budget year contains a marked increase in the worker's compensation insurance rate. The table below details the estimated impact contained in the staffing changes noted above, of the changes in the statutory benefit rates since the prior year.

	2021-22 Rate	2022-23 Rate	2022-23 Cost Impact
STRS	16.920%	19.100%	1,128,099
PERS	22.910%	25.370%	584,747
Unemployment Insurance	0.500%	0.500%	-
Work Comp	1.055%	1.161%	79,237
Total			\$ 1,792,083

Books and Supplies, Services, Capital Outlay

In total, expenditures for Books and Supplies, Services, and Capital outlay **decrease** by \$24,886,306 from the estimated actuals, as shown on the following page.

<b>SUPPLIES, SERVICES, CAPITAL OUTLAY</b>			
Remove expenditure items in 2021/22 that are non-recurring for 2022/23:			
Expenditures supported by funding for Covid/Pandemic relief:			
ESSER I & II / GEER (resources 3210,3212,3215)			(858,558)
ESSER III (resources 3213,3214)			(11,503,067)
A-G Learning Loss Mitigation (resource 7413)			(231,572)
AB86 IPI & ELO (resources 7422,7425,3216,3217,3218,3219)			(4,465,352)
Other one-time expenditures:			
15-16 one-time Discretionary Block Grant textbooks & professional development			(988,821)
CTE pathways one-time capital equipment carryover			(2,705,858)
K12 Workforce grant (resource 6388)			(97,962)
California Clean Energy Jobs Prop 39 (resource 6230)			(25,331)
Classified Professional Development grant (resource 7311)			(57,263)
Special Education Dispute Prevention & Resolution (resource 6536)			(95,199)
Special Education Learning Recovery Support (resource 6537)			(118,854)
Kitchen Infrastructure Grant (resources 7028,7029)			(381,679)
ELC Reopening Schools Grant (resource 9188)			(153,333)
IEP Compensatory Education (resource 9130)			(30,000)
Various projects (ERHS Modernization, SSC Pallet Rack, ERHS hillside Erosion Control, PVHS Summer Carpet, SSC Portable Install, CTE Mini Split Cooling System, SMHS Bldg 240 Electrical Upgrade, RHS RM 407 Abatement, CTE Office Space)			(145,535)
Note: although budgeted in 2021/22, amounts attributable to any of the above items which remain unspent when the District completes its year end closing for the 2021/22 year, will be included in the District's 2022/23 1st Interim Revised Budget.			
<b>Subtotal (decrease) removal of non-recurring expenditures</b>			<b><u>\$(21,858,384)</u></b>
Expenditures in the 2022/23 Adopted Budget:			
Restricted program budgets adjusted to estimated current year award amount net of staffing; amounts will be revised when the District closes its books for 2021-22 and any unused grant award carryovers are known:			
Title I			(438,145)
Title II			(64,601)
Title III (resources 4201,4203)			(335,793)
Title IV			(239,693)
Migrant			(60,496)
Perkins			3,047
Lottery			(7,330)
CTEIG			(38,141)
Educator Effectiveness (resource 6266)			(1,417,596)
Special Education ARP (resources 3305,3306,3307)			(328,428)
Special Education Private Schools (resource 3311)			(3,160)
Special Education CCEIS			(372,308)
Special Education (resource 6500)			(31,348)
Special Education Mental Health (resources 6512,6546,7865)			750,706
American Rescue Plan HCY II			(159,238)
Ag Incentive			(10,000)
Reduce Routine Restricted Maint. equipment items			(705,036)
Adjust LCAP budget in supplies, services, capital outlay after accounting for staffing changes and amount of S&C grant available			3,232,570
Budget reductions to eliminate carryovers from prior year; when the 2021-22 year is closed and the amount of current year carryover is known, amounts will be adjusted at 1st interim:			
MAA			(477,505)
Local grants & donations, unrestricted & restricted			(718,400)
Site/Department budgets			(710,237)
Adjust MOT operations, utilities, equipment needs			(395,035)
Reduce various school site pool equipment & services			(88,586)
Technology, reduce budget from prior year			(659,625)
Elections expense			79,500
Escape software expense			13,743
AHC concurrent enrollment textbooks			(5,000)
SISC Property & Liability insurance increased rates			103,447
Athletic Trainer contract services budget reduction			(145,650)
Legal fees budget increase			250,000
All other departmental adjustments			(49,585)
<b>TOTAL CHANGE IN SUPPLIES, SERVICES, CAPITAL OUTLAY</b>			<b><u>\$(24,886,306)</u></b>

Other Outgo

Principal and interest on the District's non-voter approved debt, consisting of Certificates of Participation (COPs) in support of the JCI energy retrofit project	\$ 18,111
SELPA funding model changes, regional program costs	166,662
Fitzgerald Community Schools	12,470
Indirect cost changes	<u>&lt;141,855&gt;</u>
Increase Other Outgoing for 2022-23	<u>\$ 55,388</u>

The amount of the credit the District receives in its General Fund for transfer of indirect costs from the Cafeteria Fund has decreased due to a change in the accounting rules for computing indirect cost charges. Food costs – which amount to nearly half of all Cafeteria Fund expenses – are no longer eligible to be counted in the base expenses when computing indirect cost charges.

**TOTAL EXPENDITURES HAVE DECREASED BY: \$ < 23,593,049 >**

**OTHER FINANCING SOURCES/USES** The District continues to budget a \$375,000 transfer to the District's Deferred Maintenance Fund. Eliminated transfers out of \$5,416,258 to the Capital Outlay Special Reserve fund for SSC capital projects. Budgeted a slight increase of \$23,300 transfer in from the Capital Outlay Special Reserve fund, year 3 of 6 year plan for replacing school buses and removed the transfer within the General Fund of \$411,847 from the ELO resource to the ELO Paraprofessional Staff resource.

**TOTAL CHANGE OF "INCREASE (DECREASE) IN FUND BALANCE:**

Total Revenues have <b><u>decreased</u></b> by:	\$ < 11,195,416 >
Total Expenditures have <b><u>decreased</u></b> by:	23,593,049
Total Other Financing Uses have decreased:	<u>5,027,711</u>

Total change of "Increase (Decrease) in Fund Balance": \$ 17,425,344

**The District's Fund Balance:**

- Note that this proposed budget reflects significant decreases in expenditures due to the presence of a large value of non-recurring items in the preceding year "estimated actuals". Any of these items that remain unspent and are eligible to be carried over when the District closes its books for the 2021-22 school year, will be re-budgeted when the District prepares its First Interim Revised budget in the fall.
- After providing for non-spendable components, and the 3% statutory minimum reserve for economic uncertainties, the District's ending available unappropriated General Fund balance is \$7,425,091.73.
- Remember that there are no minimum funding level requirements contained in the LCFF law. So, while LCFF has resulted in significant additional revenue to the District, it is still an ADA driven model, and changes in the District's unduplicated FRPM/EL percent can have a significant impact, either up or down, on the amount of revenue.
- The next budget event to happen will be the official adoption of the State's budget for the 2022-23 year, which should occur in mid to late June. SSC, the organization that many school districts state-wide rely on for the latest information on school finance, is scheduled to present its "School Finance Conference" on the State's Adopted Budget on July 14th.

Santa Maria Joint Union High School District  
 2022/23 ADOPTED BUDGET - MULTI YEAR PROJECTION - GENERAL FUND

Description	Enrollment Projection ADA Projection Object Code	2022/23	2023/24	2024/25
		Base Year 2022-23	Year 2 2023-24	Year 3 2024-25
		9,260	9,026	8,952
		8,565	8,565	8,349
<b>Combined Summary</b>				
<b>A. Revenues</b>				
LCFF Sources	8010-8099	121,696,433.00	129,193,008.00	129,115,345.00
Federal Revenue	8100-8299	10,983,627.34	4,537,468.00	4,537,468.00
Other State Revenues	8300-8599	9,630,091.94	9,753,629.31	9,850,904.10
Other Local Revenues	8600-8799	6,594,364.90	6,571,426.89	6,562,949.81
<b>Total, Revenue</b>		<b>148,904,517.18</b>	<b>150,055,532.20</b>	<b>150,066,666.91</b>
<b>B. Expenditures</b>				
Certificated Salaries	1000-1999	53,783,832.70	51,924,232.31	52,338,703.71
Classified Salaries	2000-2999	22,733,542.68	21,099,510.42	21,372,269.19
Employee Benefits	3000-3999	37,216,857.71	35,695,481.30	35,981,718.90
Books and Supplies	4000-4999	9,435,197.58	12,365,424.11	9,275,719.55
Services and Other Operating Expenditures	5000-5999	14,605,096.26	14,962,147.90	15,346,594.78
Capital Outlay/Depreciation	6000-6999	2,944,419.95	2,944,419.95	2,944,419.95
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,911,681.22	3,844,162.65	3,464,520.00
Other Outgo - Transfers of Indirect Costs	7300-7399	(238,550.64)	(580,125.68)	(580,125.68)
Other Adjustments - Expenditures				
<b>Total, Expenditures</b>		<b>144,392,077.46</b>	<b>142,255,252.96</b>	<b>140,143,820.40</b>
<b>C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses</b>				
		4,512,439.72	7,800,279.24	9,922,846.51
<b>D. Other Financing Sources/Uses</b>				
Interfund Transfers				
Transfers In	8900-8929	426,300.00	426,300.00	426,300.00
Transfers Out	7600-7629	375,000.00	375,000.00	375,000.00
Other Sources/Uses				
Sources	8930-8979	-	-	-
Uses	7630-7699	-	-	-
Other Adjustments - Other Financing Uses		-	-	-
Contributions	8980-8999	-	-	-
Total, Other Financing Sources/Uses		51,300.00	51,300.00	51,300.00
<b>E. Net Increase (Decrease) in Fund Balance/Net Position</b>				
		4,563,739.72	7,851,579.24	9,974,146.51
<b>F. Fund Balance, Reserves/Net Position</b>				
Beginning Fund Balance/Net Position				
As of July 1 - Unaudited	9791	27,152,161.54	31,715,901.26	39,567,480.50
Audit Adjustments	9793	-	-	-
As of July 1 - Audited		27,152,161.54	31,715,901.26	39,567,480.50
Other Restatements	9795	-	-	-
Adjusted Beginning Balance		27,152,161.54	31,715,901.26	39,567,480.50
Ending Balance/Net Position, June 30		31,715,901.26	39,567,480.50	49,541,627.01
Components of Ending Fund Balance (FDs 01-60 only)				
Nonspendable	9710-9719	288,711.40	288,711.40	288,711.40
Restricted	9740	1,609,949.41	1,609,949.41	1,609,949.41
Committed				
Stabilization Arrangements	9750	-	-	-
Other Commitments	9760	18,043,065.64	18,043,065.64	18,043,065.64
Accommodate growth/reduce density				
Alternative ed expansion/Wellness centers				
Certificated Medical Savings				
Student Technology Refresh				
Textbook adoption-Social Studies, Math, Science				
Assigned				
Other Assignments	9780	-	-	-
Unassigned/Unappropriated				
Reserve for Economic Uncertainties	9789	4,349,083.08	4,112,217.22	4,045,644.71
Unassigned/Unappropriated Amount	9790	7,425,091.73	15,513,536.83	25,554,255.85
Reserve for Economic Uncertainties	9789	5,370,169.64	4,178,118.77	4,308,188.81
Unassigned/Unappropriated Amount	9790	18,261,476.35	24,727,061.91	32,239,467.53
Other Assignments	9780	-	-	-
Unassigned/Unappropriated				
Reserve for Economic Uncertainties	9789	4,349,083.08	4,112,217.22	4,045,644.71
<b>Unassigned/Unappropriated Amount</b>	<b>9790</b>	<b>7,425,091.73</b>	<b>15,513,536.83</b>	<b>25,554,255.85</b>

All ongoing sources of Revenues and Expenditures from the 2022/23 Adopted Budget are assumed to continue at the same level for the next two years with the following adjustments:

**REVENUES**

**LCFF Sources**

- For this Revised Budget, the District is projecting revenue from LCFF sources using the simulator tool provided by the Fiscal Crisis and Management Assistance Team (“FCMAT”). FCMAT’s calculations use inflation, proration factor and gap funding percentage estimates provided by the California Department of Finance, and then allows for entry of district-variable data such as ADA by grade span, and the percentage of the count of unduplicated students who are English learners, foster youth, or who qualify for free or reduced-price meals. This factor is often referred to as “FRPM/EL”. The table below illustrates the various components of income from LCFF sources for the budget and two subsequent years.

	2022-23	2023-24	2024-25
<b>LCFF State Aid Funding</b>			
Base Grant	\$ 92,213,061	\$ 97,149,972	\$ 97,685,074
Supplemental/Concentration Grant	27,265,525	29,825,189	29,212,424
<b>Total LCFF State Aid</b>	119,478,586	126,975,161	126,897,498
<b>Property Tax Transfer SBCEO for Special Education</b>	2,217,847	2,217,847	2,217,847
<b>Total Revenues, LCFF Sources</b>	\$ 121,696,433	\$ 129,193,008	\$ 129,115,345
<b>Funded LCFF <u>Base Grant / ADA</u>:</b>	\$ 10,766	\$ 11,343	\$ 11,700
<b>Funded ADA (includes COE)</b>	8,565	8,565	8,349

- In 2023/24, revenues from LCFF sources increase from 2022/23 by \$7,496,575. Included within the total change is an ***increase*** in supplemental/concentration grant funding of \$2,559,664 due to a change in the three-year rolling average percentage of the District’s unduplicated pupil population of English learners, foster youth, and economically disadvantaged students (“FRPM/EL”). The estimated funded LCFF base grant per ADA is \$11,343.
- In 2024/25, revenues from LCFF sources decrease by \$<77,663>; the decrease in supplemental and concentration grants is \$<612,765>. The estimated funded LCFF base grant per ADA is \$11,700.

**Federal, State and Local Revenues**

- Year to year changes for federal, state, and local revenues are summarized in the tables on the following page.

<b>FEDERAL REVENUES</b>			
2022/23 balance			\$ 10,983,627
2023/24			
	CARES ACT:		
	ESSER II	(5,517,098)	
	ESSER III	(929,061.69)	
	Total change from 2022/23 to 2023/24		(6,446,159)
2023/24 balance			\$ 4,537,468
	Total change from 2023/24 to 2024/25		-
2024/25 balance			\$ 4,537,468
<b>STATE REVENUES</b>			
2022/23 balance			\$ 9,630,092
2023/24			
	Mandate Block Grant	31,379	
	Ag Incentive Grant	4,079	
	CTEIG Grant	50,286	
	Special Ed Mental Heath	37,794	
	Total change from 2022/23 to 2023/24		123,537
2023/24 balance			\$ 9,753,629
2024/25			
	Mandate Block Grant	24,708	
	Ag Incentive Grant	3,212	
	CTEIG	39,596	
	Special Ed mental health	29,759	
	Total change from 2023/24 to 2024/25		97,275
2024/25 balance			\$ 9,850,904
<b>LOCAL REVENUES</b>			
2022/23 balance			\$ 6,594,365
2023/24			
	Interest	(22,938)	
	Total change from 2022/23 to 2023/24		(22,938)
2023/24 balance			\$ 6,571,427
2024/25			
	Interest	(8,477)	
	Total change from 2023/24 to 2024/25		(8,477)
2024/25 balance			\$ 6,562,950

## EXPENDITURES

### Salaries, Wages, and Benefits:

- Step and Longevity increases for all employees of \$1,281,396 for 2023/24 and \$1,079,913 for 2024/25.
- Legislation passed in 2016 has resulted in statutory rate increases for the District's contribution to the State Teachers' Retirement System. The STRS rate remains unchanged from 22/23, however, costs are projected to increase \$263,994 due to the increased costs for step-column movement. For 2024/25 again there is no STRS rate change, however, costs are projected to increase \$75,007 because of step-column costs increasing. The STRS governing board does have the authority to make rate changes in future years.
- Rates for the Public Employee Retirement System (PERS) are also projected to slightly decrease; final approval of the rate by the CalPERS board is done usually in May of each year for the following year. At that time the actuarial assumptions and projected rates are also updated. For 2023/24 the decrease is 0.17 percentage points resulting in a increase of \$55,197 resulting from step-column movement. For 2024/25 the projection is a decrease of 0.60 percentage points, resulting in a decrease of \$<61,784> from 2023/24.
- The District annually projects attrition of 5.0 Certificated FTE's from retirements. The salary and benefit savings from these retirements, offset by salary and benefit costs for replacement employees, and continuing health benefits for the retirees, results in a decrease of \$<136,994> in 2023/24 and a decrease of \$<136,994> in 2024/25.
- Based on projected enrollment and hiring ratios, for 2023/24 there is a decrease in Certificated staff of 8.40 FTE a projected cost reduction of \$<640,808> due to the projected enrollment decline of 234 students from 2022/23. For 2024/25 there is a decrease of 2.60 FTE a projected decrease of \$<198,345> due to the projected enrollment decline of 74 students from 2023/24.
- The various COVID-19 grant funds authorized by both the federal and state government (CARES Act, ARP Act, AB86, AB130) are not ongoing revenue sources and are budgeted in the 2022/23 year. Any amounts unexpended will be carried over to be spent until the funding window for allowable grant expenditures expires. The Dean of Students, and Nurse positions are expected to continue once available ESSER II funding is exhausted, the projected associated cost is \$729,365.
- Based on increased salary costs for step-column movement, the 1% pre-funding of retiree health benefits increases by \$12,058 in 2023/24, and \$6,946 in 2024/25.
- Based on an actuarial study of the District's OPEB liability, the provision for the retiree health benefits pay as you go amount increases by \$60,836 in 2023/24, and increases by \$208,725 in 2024/25.
- In total, costs for salaries, wages, and benefits **decrease** from 2022/23 to 2023/24 by \$<5,015,009> and **increase** from 2023/24 to 2024/25 by \$973,468. All the changes noted above are summarized in the table on the following page.
- **PLEASE NOTE: There are no COLA increases on salaries and benefits included for staff in 2023/24 or 2024/25, as these are subject to negotiations.**

<b>SALARIES, WAGES, AND BENEFITS</b>			
2022/23 balance			\$ 113,734,233
2023/24			
Step-column costs		1,281,396	
Staffing decreases due to enrollment decline		(640,808)	
STRS no rate change		263,994	
PERS rate decrease 0.17 percentage points		55,197	
CARES ACT:			
ESSER II		(5,238,366)	
ARP ACT:			
ESSER III		(879,627)	
AB130 Funds:			
Special Ed Learning Recovery Support		(238,317)	
A-G Access/Success Grant		(283,742)	
Staffing increases due to projected funding change		729,365	
Increase in retiree health benefits prefunding		12,058	
Projected change in retiree health pay as you go		60,836	
Estimated annual retirements 5 FTE's		(136,994)	
Total change from 2022/23 to 2023/24			(5,015,009)
2023/24 balance			\$ 108,719,224
2024/25			
Step-column costs		1,079,913	
Staffing decreases due to enrollment decline		(198,345)	
STRS no rate change		75,007	
PERS decrease 0.60 percentage points		(61,784)	
Increase in retiree health benefits prefunding		6,946	
Projected change in retiree health pay as you go		208,725	
Estimated annual retirements 5 FTE's		(136,994)	
Total change from 2023/24 to 2024/25			973,467
2024/25 balance			\$ 109,692,692

Books and Supplies, Services, Capital Outlay

- Year to year changes in supplies, services, and capital outlay are summarized in the table below and on the following page.



<b>SUPPLIES, SERVICES, CAPITAL OUTLAY</b>			
2021/22 balance			\$26,984,714
2022/23			
	Increase based on projected increases due to State categorical COLA associated with revenue sources that, in whole or part, continue in subsequent year:		
	Ag Incentive Grant	4,079	
	CTEIG Grant	50,399	
	Projected increases in California CPI 3.14%	604,252	
	Provision for increased LCAP expenditures to serve FRPMEL population, based on projected changed in UPP % and Supplemental/Concentration grant	2,559,664	
	Elections Expense (occurs every other year in even-numbered years)	(79,500)	
	Actuarial & self insurance study (bi-annual)	(7,500)	
	Adjust projected expenditure in restricted programs subject to available funding	155,885	
	<b>Total change from 2021/22 to 2022/23</b>		<b>3,287,278</b>
2022/23 balance			\$30,271,992
2023/24			
	Increase based on projected increases due to State categorical COLA associated with revenue sources that, in whole or part, continue in subsequent year:		
	Ag Incentive grant	3,212	
	CTEIG Grant	39,994	
	Elections Expense (occurs every other year in even-numbered years)	79,500	
	Actuarial & self insurance study (bi-annual)	7,500	
	Provision for increased LCAP expenditures to serve FRPMEL population, based on projected changed in UPP % and Supplemental/Concentration grant	(3,172,429)	
	Projected increases in California CPI 1.97%	391,004	
	Based on projected increases in PERS, STRS, and COLA, provide for 5%		
	Adjust projected expenditure in restricted programs subject to available funding	(54,039)	
	<b>Total change from 2022/23 to 2023/24</b>		<b>(2,705,258)</b>
2023/24 balance			\$27,566,734

Other Outgo

- Included in Other Outgo is the District’s required payment for Certificates of Participation (“COPs”) debt service, in support of a variety of energy management, conservation, and retrofit projects throughout the District. Amounts projected in accordance with debt service schedules are \$447,161 in 2022/23, and \$379,643 in 2023/24 (decrease of \$67,519). In accordance with the debt service schedule, the final payment on the COPS obligation is due in June of 2024.
- Also included in Other Outgo are amounts paid to the Santa Barbara County Education Office for services provided under the Districts LCAP plan. These services include shared costs for Fitzgerald Community School. The total amount included in the budget year for these services is \$425,000 and it remains unchanged in the two subsequent years.
- Also included in Other Outgo, Special Education, mental health and TLC program allocations from SELPA funding model, amounts paid to the Santa Barbara County SELPA for regional housing, BCBA services and non-public school costs. Amounts are projected to remain unchanged in the two subsequent years.
- The indirect cost component of Other Outgo decreases \$<341,575.04> in 2023/24 and remains unchanged in 2024/25.

Other Financing Uses

- In support of year three (of six) for a bus replacement plan, the budget year reflects a transfer in of \$426,300 from the District's Special Reserve Non-Capital Outlay Fund. This transfer is continued for the subsequent two years.
- The budget year includes commitments totaling \$18,043,065.64 for certificated medial savings, to accommodate growth/reduce density, alternative education expansion / wellness centers, textbook adoption, and a student technology refresh.
- The budget year includes transfers out of \$375,000 in support of the District's facilities and deferred maintenance projects. Note that funding for deferred maintenance, formerly a "Tier III" categorical program, is eliminated due to the LCFF funding formula. This transfer is continued for the subsequent two years.
- Additionally, the transfer of Needy Meal revenues to the Cafeteria Fund, which was \$250,000 in the past, is not reflected in the budget and two succeeding years. The need for this transfer is monitored on an ongoing basis. Depending upon reserve levels and food costs, this transfer may need reinstating in future years.

***PLEASE NOTE: This projection is based on assumptions and factors from existing current law, as well as proposals contained in the Governor's May Revise Budget. The Legislature has yet to take action on the Governor's proposal, so some or all of the factors and assumptions used may change when the state budget is officially adopted into law. If any of the factors or assumptions used are significantly different when the state budget is officially adopted into law, the District will have a 45-day period to adjust its budget accordingly. Otherwise, the next budget revision for the District will be the "First Interim Revised Budget" based on actual results through October 31, and required to be presented to the Board on or before December 15.***

	2022-23	2023-24	2024-25
<b>Minimum Reserve Level Required (3%)</b>	<b>\$ 4,349,083</b>	<b>\$ 4,112,217</b>	<b>\$ 4,045,645</b>
<b>Reserve Level in District's budget</b>	<b>\$ 4,349,083</b>	<b>\$ 4,112,217</b>	<b>\$ 4,045,645</b>
<b>Amount in excess of minimum</b>			
<b>General Fund</b>	<b>7,425,092</b>	<b>15,513,537</b>	<b>25,554,256</b>
<b>Fund 17 Special Reserve</b>	<b>2,700,773</b>	<b>2,287,976</b>	<b>1,873,116</b>
<b>Total amount in excess of minimum</b>	<b>\$ 10,125,864</b>	<b>\$ 17,801,513</b>	<b>\$ 27,427,372</b>

In Fund 17, Special Reserve, amounts in this fund are earmarked for costs associated with opening a new school, that cannot be paid with bond funds. \$1.367 million are assigned for a six year bus replacement plan the two out years are adjusted for an estimated transfer of \$426,300 per year. The bus replacement plan was implemented beginning in fiscal year 2020-21 through 2025-26.

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	111,097,013.08	2,217,847.00	113,314,860.08	119,478,586.00	2,217,847.00	121,696,433.00	7.4%
2) Federal Revenue		8100-8299	0.00	23,244,538.79	23,244,538.79	0.00	10,983,627.34	10,983,627.34	-52.7%
3) Other State Revenue		8300-8599	1,924,196.00	15,147,014.21	17,071,210.21	1,959,329.99	7,670,761.95	9,630,091.94	-43.6%
4) Other Local Revenue		8600-8799	1,299,114.72	5,170,209.48	6,469,324.20	875,916.90	5,718,448.00	6,594,364.90	1.9%
5) TOTAL, REVENUES			114,320,323.80	45,779,609.48	160,099,933.28	122,313,832.89	26,590,684.29	148,904,517.18	-7.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	45,073,514.09	12,763,878.13	57,837,392.22	43,936,501.91	9,847,330.79	53,783,832.70	-7.0%
2) Classified Salaries		2000-2999	14,109,402.13	6,972,265.62	21,081,667.75	15,073,424.51	7,660,118.17	22,733,542.68	7.8%
3) Employee Benefits		3000-3999	21,902,812.05	11,674,491.74	33,577,303.79	24,108,282.32	13,108,575.39	37,216,857.71	10.8%
4) Books and Supplies		4000-4999	8,526,870.17	15,896,428.81	24,423,298.98	7,574,844.43	1,860,353.15	9,435,197.58	-61.4%
5) Services and Other Operating Expenditures		5000-5999	11,137,263.71	10,095,287.49	21,232,551.20	11,594,606.76	3,010,489.50	14,605,096.26	-31.2%
6) Capital Outlay		6000-6999	5,193,388.50	1,021,781.24	6,215,169.74	2,631,872.96	312,546.99	2,944,419.95	-52.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	841,580.00	2,872,858.40	3,714,438.40	872,161.22	3,039,520.00	3,911,681.22	5.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,957,761.88)	1,861,066.29	(96,695.59)	(1,730,779.79)	1,492,229.15	(238,550.64)	146.7%
9) TOTAL, EXPENDITURES			104,827,068.77	63,158,057.72	167,985,126.49	104,060,914.32	40,331,163.14	144,392,077.46	-14.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			9,493,255.03	(17,378,448.24)	(7,885,193.21)	18,252,918.57	(13,740,478.85)	4,512,439.72	-157.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	403,000.00	411,846.95	814,846.95	426,300.00	0.00	426,300.00	-47.7%
b) Transfers Out		7600-7629	5,416,257.63	786,846.95	6,203,104.58	0.00	375,000.00	375,000.00	-94.0%
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	(13,586,859.68)	13,586,859.68	0.00	(13,580,010.40)	13,580,010.40	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,600,117.31)	13,211,859.68	(5,388,257.63)	(13,153,710.40)	13,205,010.40	51,300.00	-101.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,106,862.28)	(4,166,588.56)	(13,273,450.84)	5,099,208.17	(535,468.45)	4,563,739.72	-134.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	34,113,605.96	6,312,006.42	40,425,612.38	25,006,743.68	2,145,417.86	27,152,161.54	-32.8%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,113,605.96	6,312,006.42	40,425,612.38	25,006,743.68	2,145,417.86	27,152,161.54	-32.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,113,605.96	6,312,006.42	40,425,612.38	25,006,743.68	2,145,417.86	27,152,161.54	-32.8%
2) Ending Balance, June 30 (E + F1e)			25,006,743.68	2,145,417.86	27,152,161.54	30,105,951.85	1,609,949.41	31,715,901.26	16.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	268,899.69	0.00	268,899.69	270,325.40	0.00	270,325.40	0.5%
Prepaid Items		9713	3,218.77	0.00	3,218.77	3,386.00	0.00	3,386.00	5.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,145,417.86	2,145,417.86	0.00	1,609,949.41	1,609,949.41	-25.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	18,043,065.64	0.00	18,043,065.64	New
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,390,169.64	0.00	5,390,169.64	4,349,083.08	0.00	4,349,083.08	-19.3%
Unassigned/Unappropriated Amount		9790	19,329,455.58	0.00	19,329,455.58	7,425,091.73	0.00	7,425,091.73	-61.6%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	50,658,895.54	(8,590,036.52)	42,068,859.02				
1) Fair Value Adjustment to Cash in County Treasury		9111	8,100.00	0.00	8,100.00				
b) in Banks		9120	0.00	213,670.24	213,670.24				
c) in Revolving Cash Account		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent/Trustee		9135	33,454.17	0.00	33,454.17				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	268,899.69	0.00	268,899.69				

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)	
7) Prepaid Expenditures		9330	3,218.77	0.00	3,218.77				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			50,987,568.17	(8,376,366.28)	42,611,201.89				
<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	909,301.03	0.00	909,301.03				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			909,301.03	0.00	909,301.03				
<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)			50,078,267.14	(8,376,366.28)	41,701,900.86				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	58,682,007.00	0.00	58,682,007.00	66,613,779.00	0.00	66,613,779.00	13.5%
Education Protection Account State Aid - Current Year		8012	10,848,413.08	0.00	10,848,413.08	11,298,077.00	0.00	11,298,077.00	4.1%
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	136,850.00	0.00	136,850.00	136,850.00	0.00	136,850.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	33,034,054.00	0.00	33,034,054.00	33,034,054.00	0.00	33,034,054.00	0.0%
Unsecured Roll Taxes		8042	1,138,732.00	0.00	1,138,732.00	1,138,732.00	0.00	1,138,732.00	0.0%
Prior Years' Taxes		8043	58,336.00	0.00	58,336.00	58,336.00	0.00	58,336.00	0.0%
Supplemental Taxes		8044	1,809,264.00	0.00	1,809,264.00	1,809,264.00	0.00	1,809,264.00	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)	
Education Revenue Augmentation Fund (ERAF)		8045	5,167,835.00	0.00	5,167,835.00	5,167,835.00	0.00	5,167,835.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	218,114.00	0.00	218,114.00	218,114.00	0.00	218,114.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	6,816.00	0.00	6,816.00	7,091.00	0.00	7,091.00	4.0%
Less: Non-LCFF (50%) Adjustment		8089	(3,408.00)	0.00	(3,408.00)	(3,546.00)	0.00	(3,546.00)	4.0%
Subtotal, LCFF Sources			111,097,013.08	0.00	111,097,013.08	119,478,586.00	0.00	119,478,586.00	7.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	2,217,847.00	2,217,847.00	0.00	2,217,847.00	2,217,847.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			111,097,013.08	2,217,847.00	113,314,860.08	119,478,586.00	2,217,847.00	121,696,433.00	7.4%
<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	1,483,544.69	1,483,544.69	0.00	1,512,290.00	1,512,290.00	1.9%
Special Education Discretionary Grants		8182	0.00	328,428.00	328,428.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,498,194.78	2,498,194.78		1,765,145.00	1,765,145.00	-29.3%
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		283,057.81	283,057.81		266,177.00	266,177.00	-6.0%
Title III, Part A, Immigrant Student Program	4201	8290		26,662.48	26,662.48		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		522,859.96	522,859.96		203,463.00	203,463.00	-61.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		753,749.41	753,749.41		464,814.00	464,814.00	-38.3%
Career and Technical Education	3500-3599	8290		226,593.00	226,593.00		250,579.00	250,579.00	10.6%
All Other Federal Revenue	All Other	8290	0.00	17,121,448.66	17,121,448.66	0.00	6,521,159.34	6,521,159.34	-61.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>23,244,538.79</b>	<b>23,244,538.79</b>	<b>0.00</b>	<b>10,983,627.34</b>	<b>10,983,627.34</b>	<b>-52.7%</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	381,679.00	381,679.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	529,731.00	0.00	529,731.00	568,246.50	0.00	568,246.50	7.3%
Lottery - Unrestricted and Instructional Materials		8560	1,394,465.00	556,075.00	1,950,540.00	1,376,083.49	548,744.95	1,924,828.44	-1.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		956,327.00	956,327.00		934,684.00	934,684.00	-2.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	13,252,933.21	13,252,933.21	15,000.00	6,187,333.00	6,202,333.00	-53.2%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			1,924,196.00	15,147,014.21	17,071,210.21	1,959,329.99	7,670,761.95	9,630,091.94	-43.6%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	202,664.16	0.00	202,664.16	185,000.00	0.00	185,000.00	-8.7%
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	25,000.00	0.00	25,000.00	25,400.00	0.00	25,400.00	1.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	25,000.00	0.00	25,000.00	New
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	3,408.00	0.00	3,408.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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 Local Revenue		8699	1,068,042.56	178,841.48	1,246,884.04	640,516.90	0.00	640,516.90	-48.6%
Tuition		8710	0.00	1,233,781.00	1,233,781.00	0.00	1,288,768.00	1,288,768.00	4.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		3,757,587.00	3,757,587.00		4,429,680.00	4,429,680.00	17.9%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,299,114.72	5,170,209.48	6,469,324.20	875,916.90	5,718,448.00	6,594,364.90	1.9%
TOTAL, REVENUES			114,320,323.80	45,779,609.48	160,099,933.28	122,313,832.89	26,590,684.29	148,904,517.18	-7.0%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	35,924,324.98	8,542,474.66	44,466,799.64	35,512,030.70	6,765,514.00	42,277,544.70	-4.9%
Certificated Pupil Support Salaries		1200	3,125,734.20	1,223,696.48	4,349,430.68	3,175,584.60	1,419,763.20	4,595,347.80	5.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,893,438.68	732,269.16	4,625,707.84	3,758,746.71	703,696.20	4,462,442.91	-3.5%
Other Certificated Salaries		1900	2,130,016.23	2,265,437.83	4,395,454.06	1,490,139.90	958,357.39	2,448,497.29	-44.3%
TOTAL, CERTIFICATED SALARIES			45,073,514.09	12,763,878.13	57,837,392.22	43,936,501.91	9,847,330.79	53,783,832.70	-7.0%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	826,006.33	3,815,611.35	4,641,617.68	881,934.57	4,399,539.74	5,281,474.31	13.8%
Classified Support Salaries		2200	7,942,179.93	1,909,860.71	9,852,040.64	8,666,645.31	2,379,513.92	11,046,159.23	12.1%
Classified Supervisors' and Administrators' Salaries		2300	1,525,283.22	303,900.55	1,829,183.77	1,546,469.65	348,302.76	1,894,772.41	3.6%
Clerical, Technical and Office Salaries		2400	3,758,307.65	520,559.78	4,278,867.43	3,916,874.98	476,875.87	4,393,750.85	2.7%
Other Classified Salaries		2900	57,625.00	422,333.23	479,958.23	61,500.00	55,885.88	117,385.88	-75.5%
TOTAL, CLASSIFIED SALARIES			14,109,402.13	6,972,265.62	21,081,667.75	15,073,424.51	7,660,118.17	22,733,542.68	7.8%
<b>EMPLOYEE BENEFITS</b>									

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)	
STRS		3101-3102	7,457,331.00	6,460,293.13	13,917,624.13	8,226,606.07	7,066,226.21	15,292,832.28	9.9%
PERS		3201-3202	3,255,205.18	1,760,303.37	5,015,508.55	3,880,606.94	2,149,895.60	6,030,502.54	20.2%
OASDI/Medicare/Alternative		3301-3302	1,728,463.85	768,331.38	2,496,795.23	1,793,579.96	781,243.98	2,574,823.94	3.1%
Health and Welfare Benefits		3401-3402	7,486,004.70	2,371,375.26	9,857,379.96	8,088,497.09	2,821,319.63	10,909,816.72	10.7%
Unemployment Insurance		3501-3502	306,655.55	101,149.86	407,805.41	288,248.91	85,466.45	373,715.36	-8.4%
Workers' Compensation		3601-3602	606,785.41	203,024.34	809,809.75	669,421.55	198,451.72	867,873.27	7.2%
OPEB, Allocated		3701-3702	354,852.46	6,180.40	361,032.86	433,126.76	5,971.80	439,098.56	21.6%
OPEB, Active Employees		3751-3752	662,192.00	0.00	662,192.00	702,195.00	0.00	702,195.00	6.0%
Other Employee Benefits		3901-3902	45,321.90	3,834.00	49,155.90	26,000.04	0.00	26,000.04	-47.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>21,902,812.05</b>	<b>11,674,491.74</b>	<b>33,577,303.79</b>	<b>24,108,282.32</b>	<b>13,108,575.39</b>	<b>37,216,857.71</b>	<b>10.8%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	1,070,852.73	118,885.39	1,189,738.12	95,000.00	548,744.95	643,744.95	-45.9%
Books and Other Reference Materials		4200	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Materials and Supplies		4300	4,825,805.31	14,207,970.61	19,033,775.92	3,235,145.30	988,935.53	4,224,080.83	-77.8%
Noncapitalized Equipment		4400	2,610,212.13	1,569,572.81	4,179,784.94	4,224,699.13	322,672.67	4,547,371.80	8.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,526,870.17</b>	<b>15,896,428.81</b>	<b>24,423,298.98</b>	<b>7,574,844.43</b>	<b>1,860,353.15</b>	<b>9,435,197.58</b>	<b>-61.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	2,010,649.00	5,356,963.55	7,367,612.55	1,774,723.10	1,431,695.00	3,206,418.10	-56.5%
Travel and Conferences		5200	534,840.81	529,967.97	1,064,808.78	630,250.00	460,543.45	1,090,793.45	2.4%
Dues and Memberships		5300	145,843.65	6,000.00	151,843.65	127,606.38	103,175.83	230,782.21	52.0%
Insurance		5400 - 5450	1,056,764.11	0.00	1,056,764.11	1,149,755.78	0.00	1,149,755.78	8.8%
Operations and Housekeeping Services		5500	1,924,091.30	0.00	1,924,091.30	2,105,170.00	0.00	2,105,170.00	9.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	960,299.59	938,310.25	1,898,609.84	1,601,137.24	382,300.00	1,983,437.24	4.5%
Transfers of Direct Costs		5710	(57,894.26)	57,894.26	0.00	(72,741.09)	72,741.09	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,500.00)	0.00	(1,500.00)	(1,500.00)	0.00	(1,500.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,994,048.10	3,187,510.46	7,181,558.56	3,878,858.79	541,482.68	4,420,341.47	-38.4%
Communications		5900	570,121.41	18,641.00	588,762.41	401,346.56	18,551.45	419,898.01	-28.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,137,263.71</b>	<b>10,095,287.49</b>	<b>21,232,551.20</b>	<b>11,594,606.76</b>	<b>3,010,489.50</b>	<b>14,605,096.26</b>	<b>-31.2%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	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)	
Buildings and Improvements of Buildings		6200	57,190.00	25,330.62	82,520.62	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	4,469,382.42	893,599.49	5,362,981.91	2,205,572.96	312,546.99	2,518,119.95	-53.0%
Equipment Replacement		6500	666,816.08	102,851.13	769,667.21	426,300.00	0.00	426,300.00	-44.6%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,193,388.50</b>	<b>1,021,781.24</b>	<b>6,215,169.74</b>	<b>2,631,872.96</b>	<b>312,546.99</b>	<b>2,944,419.95</b>	<b>-52.6%</b>
<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	1,222,776.00	1,222,776.00	0.00	1,276,991.00	1,276,991.00	4.4%
Payments to County Offices		7142	412,530.00	1,440,119.00	1,852,649.00	425,000.00	1,643,866.00	2,068,866.00	11.7%
Payments to JPAs		7143	0.00	209,963.40	209,963.40	0.00	118,663.00	118,663.00	-43.5%
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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	35,409.00	0.00	35,409.00	22,705.41	0.00	22,705.41	-35.9%

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)	
Other Debt Service - Principal		7439	393,641.00	0.00	393,641.00	424,455.81	0.00	424,455.81	7.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			841,580.00	2,872,858.40	3,714,438.40	872,161.22	3,039,520.00	3,911,681.22	5.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,861,066.29)	1,861,066.29	0.00	(1,492,229.15)	1,492,229.15	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(96,695.59)	0.00	(96,695.59)	(238,550.64)	0.00	(238,550.64)	146.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,957,761.88)	1,861,066.29	(96,695.59)	(1,730,779.79)	1,492,229.15	(238,550.64)	146.7%
TOTAL, EXPENDITURES			104,827,068.77	63,158,057.72	167,985,126.49	104,060,914.32	40,331,163.14	144,392,077.46	-14.0%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	403,000.00	0.00	403,000.00	426,300.00	0.00	426,300.00	5.8%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	411,846.95	411,846.95	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			403,000.00	411,846.95	814,846.95	426,300.00	0.00	426,300.00	-47.7%
<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	5,416,257.63	0.00	5,416,257.63	0.00	0.00	0.00	-100.0%
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	0.00	786,846.95	786,846.95	0.00	375,000.00	375,000.00	-52.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,416,257.63	786,846.95	6,203,104.58	0.00	375,000.00	375,000.00	-94.0%
<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									
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%

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)	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(13,586,859.68)	13,586,859.68	0.00	(13,580,010.40)	13,580,010.40	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(13,586,859.68)	13,586,859.68	0.00	(13,580,010.40)	13,580,010.40	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(18,600,117.31)	13,211,859.68	(5,388,257.63)	(13,153,710.40)	13,205,010.40	51,300.00	-101.0%

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	111,097,013.08	2,217,847.00	113,314,860.08	119,478,586.00	2,217,847.00	121,696,433.00	7.4%
2) Federal Revenue		8100-8299	0.00	23,244,538.79	23,244,538.79	0.00	10,983,627.34	10,983,627.34	-52.7%
3) Other State Revenue		8300-8599	1,924,196.00	15,147,014.21	17,071,210.21	1,959,329.99	7,670,761.95	9,630,091.94	-43.6%
4) Other Local Revenue		8600-8799	1,299,114.72	5,170,209.48	6,469,324.20	875,916.90	5,718,448.00	6,594,364.90	1.9%
5) TOTAL, REVENUES			114,320,323.80	45,779,609.48	160,099,933.28	122,313,832.89	26,590,684.29	148,904,517.18	-7.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		53,999,630.26	36,427,228.48	90,426,858.74	54,794,481.44	23,313,845.06	78,108,326.50	-13.6%
2) Instruction - Related Services	2000-2999		16,921,691.27	9,892,987.83	26,814,679.10	13,915,151.04	3,877,824.45	17,792,975.49	-33.6%
3) Pupil Services	3000-3999		13,197,812.75	6,133,343.43	19,331,156.18	13,424,696.45	3,494,189.90	16,918,886.35	-12.5%
4) Ancillary Services	4000-4999		3,324,102.46	128,246.31	3,452,348.77	3,149,833.74	123,437.09	3,273,270.83	-5.2%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,973,258.69	2,632,185.72	7,605,444.41	5,701,840.48	1,571,170.15	7,273,010.63	-4.4%
8) Plant Services	8000-8999		11,568,993.34	5,071,207.55	16,640,200.89	12,202,749.95	4,911,176.49	17,113,926.44	2.8%
9) Other Outgo	9000-9999	Except 7600-7699	841,580.00	2,872,858.40	3,714,438.40	872,161.22	3,039,520.00	3,911,681.22	5.3%
10) TOTAL, EXPENDITURES			104,827,068.77	63,158,057.72	167,985,126.49	104,060,914.32	40,331,163.14	144,392,077.46	-14.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			9,493,255.03	(17,378,448.24)	(7,885,193.21)	18,252,918.57	(13,740,478.85)	4,512,439.72	-157.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	403,000.00	411,846.95	814,846.95	426,300.00	0.00	426,300.00	-47.7%
b) Transfers Out		7600-7629	5,416,257.63	786,846.95	6,203,104.58	0.00	375,000.00	375,000.00	-94.0%
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	(13,586,859.68)	13,586,859.68	0.00	(13,580,010.40)	13,580,010.40	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,600,117.31)	13,211,859.68	(5,388,257.63)	(13,153,710.40)	13,205,010.40	51,300.00	-101.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,106,862.28)	(4,166,588.56)	(13,273,450.84)	5,099,208.17	(535,468.45)	4,563,739.72	-134.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	34,113,605.96	6,312,006.42	40,425,612.38	25,006,743.68	2,145,417.86	27,152,161.54	-32.8%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,113,605.96	6,312,006.42	40,425,612.38	25,006,743.68	2,145,417.86	27,152,161.54	-32.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,113,605.96	6,312,006.42	40,425,612.38	25,006,743.68	2,145,417.86	27,152,161.54	-32.8%
2) Ending Balance, June 30 (E + F1e)			25,006,743.68	2,145,417.86	27,152,161.54	30,105,951.85	1,609,949.41	31,715,901.26	16.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	268,899.69	0.00	268,899.69	270,325.40	0.00	270,325.40	0.5%
Prepaid Items		9713	3,218.77	0.00	3,218.77	3,386.00	0.00	3,386.00	5.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,145,417.86	2,145,417.86	0.00	1,609,949.41	1,609,949.41	-25.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	18,043,065.64	0.00	18,043,065.64	New
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,390,169.64	0.00	5,390,169.64	4,349,083.08	0.00	4,349,083.08	-19.3%
Unassigned/Unappropriated Amount		9790	19,329,455.58	0.00	19,329,455.58	7,425,091.73	0.00	7,425,091.73	-61.6%



Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6230	California Clean Energy Jobs Act	120,974.16	120,974.16
6300	Lottery: Instructional Materials	1,208,904.50	1,208,904.50
6537	Special Ed: Learning Recovery Support	238,317.41	0.00
7412	A-G Access/Success Grant	297,151.04	0.00
9010	Other Restricted Local	280,070.75	280,070.75
Total, Restricted Balance		2,145,417.86	1,609,949.41

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	1,288,281.53	1,288,281.53	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,288,281.53	1,288,281.53	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,288,281.53	1,288,281.53	0.0%
2) Ending Balance, June 30 (E + F1e)			1,288,281.53	1,288,281.53	0.0%
Components of Ending Fund Balance					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	1,020.00	0.00	-100.0%
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	1,287,261.53	1,288,281.53	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,287,261.53		
c) in Revolving Cash Account		9130	1,020.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,288,281.53		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			1,288,281.53		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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	1,288,281.53	1,288,281.53	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,288,281.53	1,288,281.53	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,288,281.53	1,288,281.53	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Ending Balance, June 30 (E + F1e)			1,288,281.53	1,288,281.53	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,020.00	0.00	-100.0%
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	1,287,261.53	1,288,281.53	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
8210	Student Activity Funds	1,287,261.53	1,288,281.53
Total, Restricted Balance		1,287,261.53	1,288,281.53

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	4,816,976.48	5,248,100.00	9.0%
3) Other State Revenue		8300-8599	579,188.00	367,033.00	-36.6%
4) Other Local Revenue		8600-8799	13,033.00	8,200.00	-37.1%
5) TOTAL, REVENUES			5,409,197.48	5,623,333.00	4.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,287,808.37	1,344,967.26	4.4%
3) Employee Benefits		3000-3999	498,142.79	572,073.90	14.8%
4) Books and Supplies		4000-4999	3,355,018.48	2,623,000.00	-21.8%
5) Services and Other Operating Expenditures		5000-5999	134,500.00	158,900.00	18.1%
6) Capital Outlay		6000-6999	25,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	96,695.62	238,550.64	146.7%
9) TOTAL, EXPENDITURES			5,397,165.26	4,937,491.80	-8.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,032.22	685,841.20	5,600.0%
<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>			12,032.22	685,841.20	5,600.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,433,208.67	2,445,240.89	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,433,208.67	2,445,240.89	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,433,208.67	2,445,240.89	0.5%
2) Ending Balance, June 30 (E + F1e)			2,445,240.89	3,131,082.09	28.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	23,723.37	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,421,483.32	3,131,047.89	29.3%
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	34.20	34.20	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	2,102,669.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	535.00		
b) in Banks		9120	1,197.16		
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	23,723.37		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,128,125.29		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,094.83		
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			1,094.83		
<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)			2,127,030.46		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	4,811,162.48	5,248,100.00	9.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	5,814.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			4,816,976.48	5,248,100.00	9.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	579,188.00	367,033.00	-36.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			579,188.00	367,033.00	-36.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	5,600.00	200.00	-96.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,933.00	8,000.00	15.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	500.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			13,033.00	8,200.00	-37.1%
TOTAL, REVENUES			5,409,197.48	5,623,333.00	4.0%
<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	1,000,662.27	1,029,510.06	2.9%
Classified Supervisors' and Administrators' Salaries		2300	111,282.96	111,282.96	0.0%
Clerical, Technical and Office Salaries		2400	10,363.14	10,174.24	-1.8%
Other Classified Salaries		2900	165,500.00	194,000.00	17.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,287,808.37	1,344,967.26	4.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	266,332.16	308,110.01	15.7%
OASDI/Medicare/Alternative		3301-3302	96,241.74	100,626.79	4.6%
Health and Welfare Benefits		3401-3402	114,374.15	141,488.53	23.7%
Unemployment Insurance		3501-3502	7,922.02	6,576.89	-17.0%
Workers' Compensation		3601-3602	13,272.72	15,271.68	15.1%
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			498,142.79	572,073.90	14.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	45,000.00	50,000.00	11.1%
Noncapitalized Equipment		4400	80,000.00	53,000.00	-33.8%
Food		4700	3,230,018.48	2,520,000.00	-22.0%
TOTAL, BOOKS AND SUPPLIES			3,355,018.48	2,623,000.00	-21.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,100.00	4,200.00	-67.9%
Dues and Memberships		5300	500.00	3,000.00	500.0%
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	26,700.00	26,600.00	-0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,500.00	1,500.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	91,700.00	121,100.00	32.1%
Communications		5900	1,000.00	2,500.00	150.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			134,500.00	158,900.00	18.1%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	25,000.00	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			25,000.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	96,695.62	238,550.64	146.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			96,695.62	238,550.64	146.7%
TOTAL, EXPENDITURES			5,397,165.26	4,937,491.80	-8.5%
<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	4,816,976.48	5,248,100.00	9.0%
3) Other State Revenue		8300-8599	579,188.00	367,033.00	-36.6%
4) Other Local Revenue		8600-8799	13,033.00	8,200.00	-37.1%
5) TOTAL, REVENUES			5,409,197.48	5,623,333.00	4.0%
<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		5,300,469.64	4,698,941.16	-11.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		96,695.62	238,550.64	146.7%
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			5,397,165.26	4,937,491.80	-8.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			12,032.22	685,841.20	5,600.0%
<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>			12,032.22	685,841.20	5,600.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,433,208.67	2,445,240.89	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,433,208.67	2,445,240.89	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,433,208.67	2,445,240.89	0.5%
2) Ending Balance, June 30 (E + F1e)			2,445,240.89	3,131,082.09	28.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	23,723.37	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,421,483.32	3,131,047.89	29.3%
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	34.20	34.20	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)	1,408,443.80	2,158,412.67
5330	Child Nutrition: Summer Food Service Program Operations	748,037.52	707,633.22
5810	Other Restricted Federal	5,814.00	5,814.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	259,188.00	259,188.00
Total, Restricted Balance		2,421,483.32	3,131,047.89

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	655.00	800.00	22.1%
5) TOTAL, REVENUES			655.00	800.00	22.1%
<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	479,950.00	24,000.00	-95.0%
6) Capital Outlay		6000-6999	33,662.85	180,000.00	434.7%
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			513,612.85	204,000.00	-60.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(512,957.85)	(203,200.00)	-60.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	375,000.00	375,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			375,000.00	375,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(137,957.85)	171,800.00	-224.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	147,070.32	9,112.47	-93.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			147,070.32	9,112.47	-93.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			147,070.32	9,112.47	-93.8%
2) Ending Balance, June 30 (E + F1e)			9,112.47	180,912.47	1,885.3%
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	9,112.47	180,912.47	1,885.3%
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	458,610.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	66.00		
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			458,676.26		
<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)			458,676.26		
<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>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	655.00	800.00	22.1%
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			655.00	800.00	22.1%
TOTAL, REVENUES			655.00	800.00	22.1%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	479,950.00	24,000.00	-95.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			479,950.00	24,000.00	-95.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	15,373.00	180,000.00	1,070.9%
Buildings and Improvements of Buildings		6200	18,289.85	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			33,662.85	180,000.00	434.7%
<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%
TOTAL, EXPENDITURES			513,612.85	204,000.00	-60.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	375,000.00	375,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			375,000.00	375,000.00	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 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)			375,000.00	375,000.00	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	655.00	800.00	22.1%
5) TOTAL, REVENUES			655.00	800.00	22.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		513,612.85	204,000.00	-60.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			513,612.85	204,000.00	-60.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(512,957.85)	(203,200.00)	-60.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	375,000.00	375,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			375,000.00	375,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(137,957.85)	171,800.00	-224.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	147,070.32	9,112.47	-93.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			147,070.32	9,112.47	-93.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			147,070.32	9,112.47	-93.8%
2) Ending Balance, June 30 (E + F1e)			9,112.47	180,912.47	1,885.3%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,112.47	180,912.47	1,885.3%
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	147,858.00	309,000.00	109.0%
5) TOTAL, REVENUES			147,858.00	309,000.00	109.0%
<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	75,100.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	434,150.97	0.00	-100.0%
6) Capital Outlay		6000-6999	68,443,046.13	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			68,952,297.10	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(68,804,439.10)	309,000.00	-100.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,942,905.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	67,000,000.00	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			74,942,905.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,138,465.90	309,000.00	-95.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,671,631.69	13,810,097.59	80.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,671,631.69	13,810,097.59	80.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,671,631.69	13,810,097.59	80.0%
2) Ending Balance, June 30 (E + F1e)			13,810,097.59	14,119,097.59	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,876,497.51	14,185,497.51	2.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(66,399.92)	(66,399.92)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	50,544,056.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,113.00		
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			50,548,169.34		
<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	48.34		
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			48.34		
<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)			50,548,121.00		
<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	147,858.00	309,000.00	109.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			147,858.00	309,000.00	109.0%
TOTAL, REVENUES			147,858.00	309,000.00	109.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,200.00	0.00	-100.0%
Noncapitalized Equipment		4400	61,900.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			75,100.00	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	138,100.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	296,050.97	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			434,150.97	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	242,677.50	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	68,200,368.63	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			68,443,046.13	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			68,952,297.10	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	7,942,905.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,942,905.00	0.00	-100.0%
<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	67,000,000.00	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			67,000,000.00	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)			74,942,905.00	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	147,858.00	309,000.00	109.0%
5) TOTAL, REVENUES			147,858.00	309,000.00	109.0%
<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		68,787,108.13	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	165,188.97	0.00	-100.0%
10) TOTAL, EXPENDITURES			68,952,297.10	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(68,804,439.10)	309,000.00	-100.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,942,905.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	67,000,000.00	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			74,942,905.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			6,138,465.90	309,000.00	-95.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,671,631.69	13,810,097.59	80.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,671,631.69	13,810,097.59	80.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,671,631.69	13,810,097.59	80.0%
2) Ending Balance, June 30 (E + F1e)			13,810,097.59	14,119,097.59	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,876,497.51	14,185,497.51	2.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(66,399.92)	(66,399.92)	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	13,876,497.51	14,185,497.51
Total, Restricted Balance		13,876,497.51	14,185,497.51

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	2,075,958.81	1,689,000.00	-18.6%
5) TOTAL, REVENUES			2,075,958.81	1,689,000.00	-18.6%
<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	1,451,595.32	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,005,796.28	363,140.00	-63.9%
6) Capital Outlay		6000-6999	1,390,100.12	125,000.00	-91.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	93,057.00	89,943.12	-3.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,940,548.72	578,083.12	-85.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,864,589.91)	1,110,916.88	-159.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,864,589.91)	1,110,916.88	-159.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,151,979.63	1,287,389.72	-59.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,151,979.63	1,287,389.72	-59.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,151,979.63	1,287,389.72	-59.2%
2) Ending Balance, June 30 (E + F1e)			1,287,389.72	2,398,306.60	86.3%
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	1,314,863.29	2,515,723.29	91.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(27,473.57)	(117,416.69)	327.4%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,639,436.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,090.00		
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			3,640,526.58		
<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)			3,640,526.58		
<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	12,054.00	14,000.00	16.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,063,904.81	1,675,000.00	-18.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,075,958.81	1,689,000.00	-18.6%
TOTAL, REVENUES			2,075,958.81	1,689,000.00	-18.6%

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	63,652.71	0.00	-100.0%
Noncapitalized Equipment		4400	1,387,942.61	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,451,595.32	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	695,077.68	285,640.00	-58.9%
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	310,701.29	77,500.00	-75.1%
Communications		5900	17.31	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,005,796.28	363,140.00	-63.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	13,826.00	0.00	-100.0%
Land Improvements		6170	116,199.36	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,260,074.76	125,000.00	-90.1%
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			1,390,100.12	125,000.00	-91.0%
<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	7,687.00	4,573.68	-40.5%
Other Debt Service - Principal		7439	85,370.00	85,369.44	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			93,057.00	89,943.12	-3.3%
TOTAL, EXPENDITURES			3,940,548.72	578,083.12	-85.3%
<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	2,075,958.81	1,689,000.00	-18.6%
5) TOTAL, REVENUES			2,075,958.81	1,689,000.00	-18.6%
<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		53,043.38	77,500.00	46.1%
8) Plant Services	8000-8999		3,794,448.34	410,640.00	-89.2%
9) Other Outgo	9000-9999	Except 7600-7699	93,057.00	89,943.12	-3.3%
10) TOTAL, EXPENDITURES			3,940,548.72	578,083.12	-85.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(1,864,589.91)	1,110,916.88	-159.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(1,864,589.91)	1,110,916.88	-159.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,151,979.63	1,287,389.72	-59.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,151,979.63	1,287,389.72	-59.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,151,979.63	1,287,389.72	-59.2%
2) Ending Balance, June 30 (E + F1e)			1,287,389.72	2,398,306.60	86.3%
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	1,314,863.29	2,515,723.29	91.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(27,473.57)	(117,416.69)	327.4%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	1,314,863.29	2,515,723.29
Total, Restricted Balance		1,314,863.29	2,515,723.29



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	101,470.00	100,300.00	-1.2%
5) TOTAL, REVENUES			101,470.00	100,300.00	-1.2%
<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>			101,470.00	100,300.00	-1.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,942,905.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,942,905.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,841,435.00)	100,300.00	-101.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,723,301.63	9,881,866.63	-44.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,723,301.63	9,881,866.63	-44.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,723,301.63	9,881,866.63	-44.2%
2) Ending Balance, June 30 (E + F1e)			9,881,866.63	9,982,166.63	1.0%
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	9,881,866.63	9,982,166.63	1.0%
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	36,717,453.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	5,487.00		
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			36,722,940.53		
<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)			36,722,940.53		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	101,470.00	100,300.00	-1.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			101,470.00	100,300.00	-1.2%
TOTAL, REVENUES			101,470.00	100,300.00	-1.2%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<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			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	7,942,905.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,942,905.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,942,905.00)	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	101,470.00	100,300.00	-1.2%
5) TOTAL, REVENUES			101,470.00	100,300.00	-1.2%
<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>			101,470.00	100,300.00	-1.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,942,905.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,942,905.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(7,841,435.00)	100,300.00	-101.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,723,301.63	9,881,866.63	-44.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,723,301.63	9,881,866.63	-44.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,723,301.63	9,881,866.63	-44.2%
2) Ending Balance, June 30 (E + F1e)			9,881,866.63	9,982,166.63	1.0%
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	9,881,866.63	9,982,166.63	1.0%
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
7710	State School Facilities Projects	5,501,744.50	5,501,744.50
9010	Other Restricted Local	4,380,122.13	4,480,422.13
Total, Restricted Balance		9,881,866.63	9,982,166.63

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	269,638.34	130,108.98	-51.7%
5) TOTAL, REVENUES			269,638.34	130,108.98	-51.7%
<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	20,153.08	0.00	-100.0%
6) Capital Outlay		6000-6999	8,659,581.17	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,679,734.25	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,410,095.91)	130,108.98	-101.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,416,257.63	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			5,416,257.63	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,993,838.28)	130,108.98	-104.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,047,094.17	1,053,255.89	-74.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,047,094.17	1,053,255.89	-74.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,047,094.17	1,053,255.89	-74.0%
2) Ending Balance, June 30 (E + F1e)			1,053,255.89	1,183,364.87	12.4%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,053,255.89	1,183,364.87	12.4%
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	3,393,950.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	843.00		
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			3,394,793.67		
<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	(.32)		
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			(.32)		
<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)			3,394,793.99		
<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	112,986.56	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	146,566.78	119,108.98	-18.7%
Interest		8660	10,085.00	11,000.00	9.1%
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			269,638.34	130,108.98	-51.7%
TOTAL, REVENUES			269,638.34	130,108.98	-51.7%
<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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,153.08	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,153.08	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	10,300.00	0.00	-100.0%
Land Improvements		6170	282,779.52	0.00	-100.0%
Buildings and Improvements of Buildings		6200	8,366,501.65	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			8,659,581.17	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,679,734.25	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	5,416,257.63	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,416,257.63	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)			5,416,257.63	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	269,638.34	130,108.98	-51.7%
5) TOTAL, REVENUES			269,638.34	130,108.98	-51.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,679,734.25	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,679,734.25	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(8,410,095.91)	130,108.98	-101.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,416,257.63	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			5,416,257.63	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(2,993,838.28)	130,108.98	-104.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,047,094.17	1,053,255.89	-74.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,047,094.17	1,053,255.89	-74.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,047,094.17	1,053,255.89	-74.0%
2) Ending Balance, June 30 (E + F1e)			1,053,255.89	1,183,364.87	12.4%
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	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	1,053,255.89	1,183,364.87	12.4%
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	67,419.00	53,780.00	-20.2%
4) Other Local Revenue		8600-8799	10,101,514.00	8,400,488.00	-16.8%
5) TOTAL, REVENUES			10,168,933.00	8,454,268.00	-16.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,517,634.93	9,290,610.10	42.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,517,634.93	9,290,610.10	42.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,651,298.07	(836,342.10)	-122.9%
<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	2,423,323.10	0.00	-100.0%
b) Uses		7630-7699	161,386.91	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,261,936.19	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,913,234.26	(836,342.10)	-114.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,805,868.34	17,719,102.60	50.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,805,868.34	17,719,102.60	50.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,805,868.34	17,719,102.60	50.1%
2) Ending Balance, June 30 (E + F1e)			17,719,102.60	16,882,760.50	-4.7%
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	17,719,102.60	16,882,760.50	-4.7%
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	16,602,877.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,656.00		
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			16,606,533.27		
<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)			16,606,533.27		
<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	67,419.00	53,780.00	-20.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			67,419.00	53,780.00	-20.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	9,288,607.00	7,692,771.00	-17.2%
Unsecured Roll		8612	558,107.00	487,717.00	-12.6%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	222,000.00	167,600.00	-24.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	32,800.00	52,400.00	59.8%
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			10,101,514.00	8,400,488.00	-16.8%
TOTAL, REVENUES			10,168,933.00	8,454,268.00	-16.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	2,395,000.00	4,335,000.00	81.0%
Bond Interest and Other Service Charges		7434	4,122,634.93	4,955,610.10	20.2%
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)			6,517,634.93	9,290,610.10	42.5%
TOTAL, EXPENDITURES			6,517,634.93	9,290,610.10	42.5%
<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	2,423,323.10	0.00	-100.0%
(c) TOTAL, SOURCES			2,423,323.10	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	161,386.91	0.00	-100.0%
(d) TOTAL, USES			161,386.91	0.00	-100.0%
<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)			2,261,936.19	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	67,419.00	53,780.00	-20.2%
4) Other Local Revenue		8600-8799	10,101,514.00	8,400,488.00	-16.8%
5) TOTAL, REVENUES			10,168,933.00	8,454,268.00	-16.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,517,634.93	9,290,610.10	42.5%
10) TOTAL, EXPENDITURES			6,517,634.93	9,290,610.10	42.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			3,651,298.07	(836,342.10)	-122.9%
<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	2,423,323.10	0.00	-100.0%
b) Uses		7630-7699	161,386.91	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,261,936.19	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			5,913,234.26	(836,342.10)	-114.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,805,868.34	17,719,102.60	50.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,805,868.34	17,719,102.60	50.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,805,868.34	17,719,102.60	50.1%
2) Ending Balance, June 30 (E + F1e)			17,719,102.60	16,882,760.50	-4.7%
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	17,719,102.60	16,882,760.50	-4.7%
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	17,719,102.60	16,882,760.50
Total, Restricted Balance		17,719,102.60	16,882,760.50

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	945,312.00	997,800.00	5.6%
5) TOTAL, REVENUES			945,312.00	997,800.00	5.6%
<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	943,800.00	1,109,500.00	17.6%
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			943,800.00	1,109,500.00	17.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,512.00	(111,700.00)	-7,487.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,512.00	(111,700.00)	-7,487.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	964,202.58	965,714.58	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			964,202.58	965,714.58	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			964,202.58	965,714.58	0.2%
2) Ending Net Position, June 30 (E + F1e)			965,714.58	854,014.58	-11.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	965,714.58	854,014.58	-11.6%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	852,608.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	243.00		
b) in Banks		9120	180,187.24		
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			1,033,038.43		
<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	(926.00)		
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			(926.00)		
<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)			1,033,964.43		
<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	2,312.00	2,800.00	21.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	943,000.00	995,000.00	5.5%
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			945,312.00	997,800.00	5.6%
TOTAL, REVENUES			945,312.00	997,800.00	5.6%
<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	930,000.00	1,090,000.00	17.2%
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	13,800.00	19,500.00	41.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			943,800.00	1,109,500.00	17.6%
<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			943,800.00	1,109,500.00	17.6%
<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	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 Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<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	945,312.00	997,800.00	5.6%
5) TOTAL, REVENUES			945,312.00	997,800.00	5.6%
<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		943,800.00	1,109,500.00	17.6%
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			943,800.00	1,109,500.00	17.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,512.00	(111,700.00)	-7,487.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,512.00	(111,700.00)	-7,487.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	964,202.58	965,714.58	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			964,202.58	965,714.58	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			964,202.58	965,714.58	0.2%
2) Ending Net Position, June 30 (E + F1e)			965,714.58	854,014.58	-11.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	965,714.58	854,014.58	-11.6%

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

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: <https://www.smjuhsd.k12.ca.us/businessservices>

2560 Skyway Dr.  
Place: Santa Maria, CA. 93455  
or via Youtube

Date: June 03, 2022

Date: June 07, 2022

Time: 06:30 PM

Adoption  
Date: June 14, 2022

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Michelle Coffin

Telephone: 805-922-4573 x 4403

Title: Director to Fiscal Services

E-mail: mcoffin@smjuhsd.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?  If yes, have annual payments for the budget • or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:  • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
				X
				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 14, 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	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of  
Schools:

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

_____	Total liabilities actuarially determined:	\$	_____
	Less: Amount of total liabilities reserved in budget:	\$	_____
	Estimated accrued but unfunded liabilities:	\$	0.00

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

\_\_\_\_\_ Santa Barbara County SIPE

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

Signed

Date of Meeting: Jun 14, 2022

\_\_\_\_\_ Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Kevin Platt  
Title: Assistant Superintendent of Human Resources  
Telephone: 805-922-4573 x 4301  
E-mail: kplatt@smjuhsd.org

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)	8,441.31		8,441.31	8,565.00		8,565.00
<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>	8,441.31	0.00	8,441.31	8,565.00	0.00	8,565.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	6.81		6.81	3.03		3.03
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	.92		.92	3.00		3.00
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>	7.73	0.00	7.73	6.03	0.00	6.03

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)	8,449.04	0.00	8,449.04	8,571.03	0.00	8,571.03
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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



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	57,837,392.22	301	0.00	303	57,837,392.22	305	2,502.36		307	57,834,889.86	309		
2000 - Classified Salaries	21,081,667.75	311	0.00	313	21,081,667.75	315	1,319,512.95		317	19,762,154.80	319		
3000 - Employee Benefits	33,577,303.79	321	361,032.86	323	33,216,270.93	325	1,928,766.09		327	31,287,504.84	329		
4000 - Books, Supplies Equip Replace. (6500)	25,192,966.19	331	8,000.00	333	25,184,966.19	335	1,214,469.94		337	23,970,496.25	339		
5000 - Services. . . & 7300 - Indirect Costs	21,135,855.61	341	313,403.78	343	20,822,451.83	345	839,339.25		347	19,983,112.58	349		
TOTAL					158,142,748.92	365	TOTAL					152,838,158.33	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	393
10. Other Benefits (EC 22310). . . . .	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		395
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2 . . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) . . . . .	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 . . . . .	64,215,489.17	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. . . . .	.42	
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) . . . . .	.50	
2. Percentage spent by this district (Part II, Line 15) . . . . .	.42	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	.08	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) . . . . .	152,838,158.33	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	12,196,485.03	

**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	53,783,832.70	301	0.00	303	53,783,832.70	305	0.00		307	53,783,832.70	309
2000 - Classified Salaries	22,733,542.68	311	0.00	313	22,733,542.68	315	1,421,808.12		317	21,311,734.56	319
3000 - Employee Benefits	37,216,857.71	321	440,754.56	323	36,776,103.15	325	2,035,634.50		327	34,740,468.65	329
4000 - Books, Supplies Equip Replace. (6500)	9,861,497.58	331	0.00	333	9,861,497.58	335	1,106,156.95		337	8,755,340.63	339
5000 - Services. . . & 7300 - Indirect Costs	14,366,545.62	341	5,702.00	343	14,360,843.62	345	1,572,395.04		347	12,788,448.58	349
TOTAL					137,515,819.73	365	TOTAL			131,379,825.12	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	393
10. Other Benefits (EC 22310). . . . .	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		395
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2 . . . . .	1,656.00	
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 . . . . .	67,603,984.15	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. . . . .	.51	
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) . . . . .	.50	
2. Percentage spent by this district (Part II, Line 15) . . . . .	.51	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) . . . . .	131,379,825.12	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	174,188,231.07
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	26,841,103.72
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	5,956,964.75
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	429,050.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	6,203,104.58
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,233,781.00
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)				13,822,900.33
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)				133,524,227.02
<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)				0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				0.00

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.)	100,688,779.80	11,995.53
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)	100,688,779.80	11,995.53
B. Required effort (Line A.2 times 90%)	90,619,901.82	10,795.98
C. Current year expenditures (Line I.E and Line II.B)	133,524,227.02	0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	10,795.98
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 Calculation Incomplete	
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%	100.00%
<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>
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) 4,154,343.60
- 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) 107,980,987.30

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.85%

**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)	5,519,381.78
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	341,384.13
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	35,790.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	12,315.50
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)	555,017.79
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)	577.50
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)	6,464,466.70
9. Carry-Forward Adjustment (Part IV, Line F)	(292,368.19)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,172,098.51

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	86,371,444.13
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	24,382,344.89
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	14,550,726.33
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,128,398.77
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,059,070.90
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)	746,513.19
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)	0.00
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)	13,861,028.70
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)	14,422.50
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)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,045,451.16
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)	146,159,400.57



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

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

(Line A8 divided by Line B19)

4.42%

**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)

4.22%

**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)**

6,464,466.70

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

1. Carry-forward adjustment from the second prior year

(92,065.01)

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

0.00

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

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.96%) times Part III, Line B19); zero if negative

0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.96%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.09%) times Part III, Line B19); zero if positive

(877,104.58)

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

(877,104.58)

**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:

3.82%

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-438552.29) is applied to the current year calculation and the remainder (\$-438552.29) is deferred to one or more future years:

4.12%

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-584736.39) is applied to the current year calculation and the remainder (\$-584736.39) is deferred to one or more future years:

4.22%

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

3

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

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

(292,368.19)

Approved indirect cost rate: 4.96%

Highest rate used in any program: 5.09%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,963,314.39	97,380.39	4.96%
01	3060	355,037.16	17,609.84	4.96%
01	3210	146,884.63	7,030.23	4.79%
01	3212	178,030.26	8,830.30	4.96%
01	3213	9,066,656.49	449,706.17	4.96%
01	3217	266,439.60	13,215.40	4.96%
01	3310	4,497,415.28	223,377.05	4.97%
01	3312	131,286.48	6,510.79	4.96%
01	3550	210,466.29	10,707.91	5.09%
01	4035	269,681.61	13,376.20	4.96%
01	4127	363,094.70	18,007.71	4.96%
01	4201	25,402.52	1,259.96	4.96%
01	4203	458,050.65	22,719.31	4.96%
01	5634	159,237.81	7,898.19	4.96%
01	6266	1,009,596.04	50,075.96	4.96%
01	6387	911,134.72	45,192.28	4.96%
01	6500	8,231,805.96	408,343.68	4.96%
01	6512	3,204.99	158.97	4.96%
01	6536	95,199.13	4,721.87	4.96%
01	6537	308,439.97	15,298.62	4.96%
01	6546	416,158.78	20,641.47	4.96%
01	7311	57,263.43	2,840.27	4.96%
01	7412	1,475,405.76	73,845.20	5.01%
01	7413	659,496.95	32,711.05	4.96%
01	7422	2,835,469.98	97,574.39	3.44%
01	7810	602,689.92	29,889.38	4.96%
01	8150	3,672,252.07	182,143.70	4.96%
13	5310	1,982,172.28	93,705.30	4.73%
13	5330	63,278.88	2,990.32	4.73%

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	119,478,586.00	6.27%	126,975,161.00	-0.06%	126,897,498.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,959,329.99	1.60%	1,990,708.65	1.24%	2,015,416.58
4. Other Local Revenues	8600-8799	875,916.90	-2.62%	852,978.89	-0.99%	844,501.81
5. Other Financing Sources						
a. Transfers In	8900-8929	426,300.00	0.00%	426,300.00	0.00%	426,300.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(13,580,010.40)	2.69%	(13,945,224.71)	0.89%	(14,069,371.47)
6. Total (Sum lines A1 thru A5c)		109,160,122.49	6.54%	116,299,923.83	-0.16%	116,114,344.92
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				43,936,501.91		44,535,867.32
b. Step & Column Adjustment				513,480.01		485,341.45
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				85,885.40		(192,361.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	43,936,501.91	1.36%	44,535,867.32	0.66%	44,828,847.77
2. Classified Salaries						
a. Base Salaries				15,073,424.51		15,328,588.67
b. Step & Column Adjustment				255,164.16		199,957.75
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,073,424.51	1.69%	15,328,588.67	1.30%	15,528,546.42
3. Employee Benefits	3000-3999	24,108,282.32	2.17%	24,631,785.65	1.11%	24,904,768.41
4. Books and Supplies	4000-4999	7,574,844.43	36.93%	10,372,358.54	-29.10%	7,353,839.63
5. Services and Other Operating Expenditures	5000-5999	11,594,606.76	2.41%	11,874,008.59	2.73%	12,198,103.01
6. Capital Outlay	6000-6999	2,631,872.96	0.00%	2,631,872.96	0.00%	2,631,872.96
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	872,161.22	-7.74%	804,642.65	-47.18%	425,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,730,779.79)	0.00%	(1,730,779.79)	0.00%	(1,730,779.79)
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		0.00
11. Total (Sum lines B1 thru B10)		104,060,914.32	4.22%	108,448,344.59	-2.13%	106,140,198.41

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		5,099,208.17		7,851,579.24		9,974,146.51
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		25,006,743.68		30,105,951.85		37,957,531.09
2. Ending Fund Balance (Sum lines C and D1)		30,105,951.85		37,957,531.09		47,931,677.60
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	288,711.40		288,711.40		288,711.40
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	18,043,065.64		18,043,065.64		18,043,065.64
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,349,083.08		4,112,217.22		4,045,644.71
2. Unassigned/Unappropriated	9790	7,425,091.73		15,513,536.83		25,554,255.85
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		30,105,951.85		37,957,531.09		47,931,677.60
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,349,083.08		4,112,217.22		4,045,644.71
c. Unassigned/Unappropriated	9790	7,425,091.73		15,513,536.83		25,554,255.85
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790	2700772.53		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		11,774,174.81		19,625,754.05		29,599,900.56

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)
See Attached						

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	2,217,847.00	0.00%	2,217,847.00	0.00%	2,217,847.00
2. Federal Revenues	8100-8299	10,983,627.34	-58.69%	4,537,468.00	0.00%	4,537,468.00
3. Other State Revenues	8300-8599	7,670,761.95	1.20%	7,762,920.66	0.93%	7,835,487.52
4. Other Local Revenues	8600-8799	5,718,448.00	0.00%	5,718,448.00	0.00%	5,718,448.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	13,580,010.40	2.69%	13,945,224.71	0.89%	14,069,371.47
6. Total (Sum lines A1 thru A5c)		40,170,694.69	-14.91%	34,181,908.37	0.58%	34,378,621.99
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,847,330.79		7,388,364.99
b. Step & Column Adjustment				108,848.20		121,490.95
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,567,814.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,847,330.79	-24.97%	7,388,364.99	1.64%	7,509,855.94
2. Classified Salaries						
a. Base Salaries				7,660,118.17		5,770,921.75
b. Step & Column Adjustment				92,613.04		72,801.02
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,981,809.46)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,660,118.17	-24.66%	5,770,921.75	1.26%	5,843,722.77
3. Employee Benefits	3000-3999	13,108,575.39	-15.60%	11,063,695.65	0.12%	11,076,950.49
4. Books and Supplies	4000-4999	1,860,353.15	7.13%	1,993,065.57	-3.57%	1,921,879.92
5. Services and Other Operating Expenditures	5000-5999	3,010,489.50	2.58%	3,088,139.31	1.95%	3,148,491.77
6. Capital Outlay	6000-6999	312,546.99	0.00%	312,546.99	0.00%	312,546.99
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,039,520.00	0.00%	3,039,520.00	0.00%	3,039,520.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,492,229.15	-22.89%	1,150,654.11	0.00%	1,150,654.11
9. Other Financing Uses						
a. Transfers Out	7600-7629	375,000.00	0.00%	375,000.00	0.00%	375,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		40,706,163.14	-16.03%	34,181,908.37	0.58%	34,378,621.99

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(535,468.45)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,145,417.86		1,609,949.41		1,609,949.41
2. Ending Fund Balance (Sum lines C and D1)		1,609,949.41		1,609,949.41		1,609,949.41
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,609,949.41		1,609,949.41		1,609,949.41
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,609,949.41		1,609,949.41		1,609,949.41
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

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)
See Attached						



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	121,696,433.00	6.16%	129,193,008.00	-0.06%	129,115,345.00
2. Federal Revenues	8100-8299	10,983,627.34	-58.69%	4,537,468.00	0.00%	4,537,468.00
3. Other State Revenues	8300-8599	9,630,091.94	1.28%	9,753,629.31	1.00%	9,850,904.10
4. Other Local Revenues	8600-8799	6,594,364.90	-0.35%	6,571,426.89	-0.13%	6,562,949.81
5. Other Financing Sources						
a. Transfers In	8900-8929	426,300.00	0.00%	426,300.00	0.00%	426,300.00
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)		149,330,817.18	0.77%	150,481,832.20	0.01%	150,492,966.91
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				53,783,832.70		51,924,232.31
b. Step & Column Adjustment				622,328.21		606,832.40
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,481,928.60)		(192,361.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	53,783,832.70	-3.46%	51,924,232.31	0.80%	52,338,703.71
2. Classified Salaries						
a. Base Salaries				22,733,542.68		21,099,510.42
b. Step & Column Adjustment				347,777.20		272,758.77
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,981,809.46)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,733,542.68	-7.19%	21,099,510.42	1.29%	21,372,269.19
3. Employee Benefits	3000-3999	37,216,857.71	-4.09%	35,695,481.30	0.80%	35,981,718.90
4. Books and Supplies	4000-4999	9,435,197.58	31.06%	12,365,424.11	-24.99%	9,275,719.55
5. Services and Other Operating Expenditures	5000-5999	14,605,096.26	2.44%	14,962,147.90	2.57%	15,346,594.78
6. Capital Outlay	6000-6999	2,944,419.95	0.00%	2,944,419.95	0.00%	2,944,419.95
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,911,681.22	-1.73%	3,844,162.65	-9.88%	3,464,520.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(238,550.64)	143.19%	(580,125.68)	0.00%	(580,125.68)
9. Other Financing Uses						
a. Transfers Out	7600-7629	375,000.00	0.00%	375,000.00	0.00%	375,000.00
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)		144,767,077.46	-1.48%	142,630,252.96	-1.48%	140,518,820.40
<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)		4,563,739.72		7,851,579.24		9,974,146.51
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,152,161.54		31,715,901.26		39,567,480.50
2. Ending Fund Balance (Sum lines C and D1)		31,715,901.26		39,567,480.50		49,541,627.01
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	288,711.40		288,711.40		288,711.40
b. Restricted	9740	1,609,949.41		1,609,949.41		1,609,949.41
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	18,043,065.64		18,043,065.64		18,043,065.64
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,349,083.08		4,112,217.22		4,045,644.71
2. Unassigned/Unappropriated	9790	7,425,091.73		15,513,536.83		25,554,255.85
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		31,715,901.26		39,567,480.50		49,541,627.01
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,349,083.08		4,112,217.22		4,045,644.71
c. Unassigned/Unappropriated	9790	7,425,091.73		15,513,536.83		25,554,255.85
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)		11,774,174.81		19,625,754.05		29,599,900.56
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.13%		13.76%		21.06%
<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: 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				
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)		8,565.00		8,705.38		8,689.44
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		144,767,077.46		142,630,252.96		140,518,820.40
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		144,767,077.46		142,630,252.96		140,518,820.40
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		4,343,012.32		4,278,907.59		4,215,564.61
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		4,343,012.32		4,278,907.59		4,215,564.61
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,500.00)	0.00	(96,695.59)				
Other Sources/Uses Detail					814,846.95	6,203,104.58		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,500.00	0.00	96,695.62	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					375,000.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	403,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					7,942,905.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	7,942,905.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,416,257.63	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	1,500.00	(1,500.00)	96,695.62	(96,695.59)	14,549,009.58	14,549,009.58	0.00	0.00



Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(1,500.00)	0.00	(238,550.64)				
Other Sources/Uses Detail					426,300.00	375,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,500.00	0.00	238,550.64	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					375,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	426,300.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
<b>35 COUNTY SCHOOL FACILITIES FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>51 BOND INTEREST AND REDEMPTION FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>53 TAX OVERRIDE FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>56 DEBT SERVICE FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>57 FOUNDATION PERMANENT FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
<b>61 CAFETERIA ENTERPRISE FUND</b>								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>62 CHARTER SCHOOLS ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>63 OTHER ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>66 WAREHOUSE REVOLVING FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>67 SELF-INSURANCE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>71 RETIREE BENEFIT FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
<b>73 FOUNDATION PRIVATE- PURPOSE TRUST FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
<b>76 WARRANT/PASS- THROUGH FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>95 STUDENT BODY FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	1,500.00	(1,500.00)	238,550.64	(238,550.64)	801,300.00	801,300.00		

**IMPORT CHECKS**

**CHK-RESOURCExOBJECTA - (Warning)** - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
40-0000-0-0000-0000-8625	0000	8625	\$112,986.56
Explanation: Revenue received for RDA deposited into this account, funds will be transferred to fund to Fund 40 prior to the fiscal year end.			

**CHK-RESOURCExOBJECTB - (Informational)** - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6388-0-0000-0000-9791	6388	9791	(\$30,419.26)
01-6388-1-0000-0000-9791	6388	9791	\$30,419.26

**GENERAL LEDGER CHECKS**

**EFB-POSITIVE - (Warning)** - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

**Exception**

FUND	RESOURCE	NEG. EFB
21	0000	(\$66,399.92)
Explanation: See Fund 26 which has a positive balance in resource 9526.		
Total of negative resource balances for Fund 21		(\$66,399.92)
25	0000	(\$27,473.57)
Explanation: Fund 25 has a positive balance in resource 9325.		
Total of negative resource balances for Fund 25		(\$27,473.57)

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

**Exception**

FUND	RESOURCE	OBJECT	VALUE
01	0000	3301	(\$163,635.24)
Explanation: OASDI will research this warning further.			
01	6512	4300	(\$205.70)
Explanation: Due to payable accrued in the prior year, that will not be paid.			
01	7425	8590	(\$2,022.00)
Explanation: Revenue adjustment to correct prior year ending balance carryover to current revised award amount.			
21	0000	9790	(\$66,399.92)
Explanation: See Fund 26 which has a positive balance in resource 9526.			
25	0000	9790	(\$27,473.57)
Explanation: Fund 25 has a positive balance in resource 9325.			

**REV-POSITIVE - (Warning)** - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

**Exception**

FUND	RESOURCE	VALUE
01	7425	(\$2,022.00)

**REV-POSITIVE - (Warning)** - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

**Exception**

<b>FUND</b>	<b>RESOURCE</b>	<b>VALUE</b>
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Explanation: Revenue adjustment to correct prior year ending balance carryover to current revised award amount.

**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**

<b>FUND</b>	<b>RESOURCE</b>	<b>FUNCTION</b>	<b>VALUE</b>
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01	6512	1110	(\$205.70)
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Explanation: Due to payable accrued in the prior year, that will not be paid.

**GENERAL LEDGER CHECKS**

**EFB-POSITIVE - (Warning)** - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards.

**Exception**

<b>FUND</b>	<b>RESOURCE</b>	<b>NEG. EFB</b>
21	0000	(\$66,399.92)
Explanation: See Fund 26 which has a positive balance in resource 9526.		
Total of negative resource balances for Fund 21		(\$66,399.92)
25	0000	(\$117,416.69)
Explanation: Fund 25 has a positive balance in resource 9325.		
Total of negative resource balances for Fund 25		(\$117,416.69)

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

**Exception**

<b>FUND</b>	<b>RESOURCE</b>	<b>OBJECT</b>	<b>VALUE</b>
21	0000	9790	(\$66,399.92)
Explanation: Fund 25 has a positive balance in resource 9325.			
25	0000	9790	(\$117,416.69)
Explanation: See Fund 26 which has a positive balance in resource 9526.			