TWIN RIVERS UNIFIED SCHOOL DISTRICT
FISCAL SERVICES

TwinRivers
UNIFIED SCHOOL DISTRICT

2022/2023
Adopted Budget
EXECUTIVE SUMMARY

The District is required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. Since the preparation of this budget occurs before the Governor's final action, and before actual expenditures are known for the current year, estimates of proposed revenues and expenditures are based on the most reasonable assumptions and recent information available at the time of the preparation. The budget is a dynamic document which will change as the assumptions and estimates used to develop it change.

On May 13, 2022 the Governor presented the May Revision of the proposed state budget. The proposal includes 6.56% statutory cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as a 6.56% COLA to Special Education, Child Nutrition, Adult Education Block Grant, Mandate Block Grant and Foster Youth programs. The final State budget should be approved by the end of June. Any changes from the May Revision will be included in our First Interim Budget revision (any material changes will require a 45-day budget revision).

The General Fund revenues are greater than the expenditures by $10.1 million. We have enough of an ending fund balance to meet our Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures ($38 million) or 10% of the general fund expenditures and other financing sources ($50.6 million).

The 2023/2024 budget reflects a deficit of $8.9 million. However, once the $11.7 million of salaries related to the 2022/2023 fiscal year are removed, there is a surplus of $2.8 million. For 2024/2025 there is a surplus of $2.9 million. Please see multiyear projections for additional information on the out years.

Local Control and Accountability Plan (LCAP)

The 2013 Budget Act established the Local Control Funding Formula (LCFF) which expands local control, reduces state bureaucracy, and ensures that students needs drive the allocation of resources. The funding also includes increased transparency and accountability by the use of the Local Control Accountability Plan (LCAP). School districts are required to develop, adopt, and annually update a three-year LCAP, using the California State Board of Education's adopted template. The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators. Additionally, the regulations require school districts "to increase and improve" services for targeted students (by way of supplemental and concentration grant funding within the LCFF). With our high percentage of targeted students, the regulations provide authority for school districts to spend funds "school-wide" when significant populations of those students attend a school. The budget is aligned with our LCAPs.

Reserve Cap Triggered

The school district reserve cap (SB 751) is triggered for the first time beginning with the 2022-2023 Adopted Budget. Assigned and unassigned reserves in the General Fund Adopted budget and revised budgets cannot be more than 10% of the expenditures. Committed reserves are not included in the 10% reserve cap calculation. Twin Rivers utilizes Board Policy 3100 Budget and committed reserves for specific purposes by a Resolution adopted by the Board.

One-Time COVID Savings

One-time COVID savings and additional positions continue; position reductions occur in the following two years along with a shift in funding from COVID to LCFF base in 2023/2024 of $1.3 million and $6.4 million in 2024/2025.

General Fund – Budget Assumptions

BEGINNING FUND BALANCE

The beginning fund balance is estimated to be $55,089,465; $47.1 million unrestricted and $8 million restricted. The unrestricted beginning fund balance does not include estimated program carryover funds. However, with the close of the 2021/2022 fiscal year the actual ending fund balance (which will then be this budget's beginning fund balance) will increase from the unrestricted program carryover funds and unspent restricted categorical programs. The actual 2022/2023 beginning fund balance will be updated at First Interim (after the 2021/2022 financial records are closed).

REVENUE ASSUMPTIONS

The Local Control Funding Formula (LCFF) consists of base, supplemental, concentration and add-on funds that primarily focus resources based on a district's student demographics. Each school district receives the same per pupil base amount by grade span: K-3, 4-6, 7-8, and 9-12. Supplemental and concentration funds are based on the unduplicated number of English Learners, students eligible for free and reduced meals, and foster youth students.

- The LCFF Sources (major assumptions):
  - Average Daily Attendance (ADA) "funded" is the same as "projected"; 20,391 (includes 79 ADA for SCOE classes). Compared to the prior year, the "funded" ADA decrease is 1,309 ADA due to the use of the declining enrollment calculation in the prior year. The declining enrollment calculation softens and delays a portion of the revenue reduction to the following year (which now affects the current year).
  - District Charter ADA is estimated at 2,111.
  - Estimated Unduplicated Pupil Percentage (3 year rolling average):
    - Twin Rivers – 90.20%
    - Creative Connections Arts Academy – 76.09%
    - Smythe Academy of Arts & Science – 92.95%
    - Westside Preparatory – 79.36%
  - Add-ons for transportation and TIIBG 2012/2013 awards = $9,932,217
  - Cost of Living Adjustment (COLA) = 6.56%
  - Property taxes are estimated at 2021/2022 P2 levels.
  - Education Protection Account (EPA) is estimated at $65.3 million (the LCFF revenue is reduced by this amount). The EPA funds will be used on salaries and benefits for instruction.

The LCFF sources are as follows:

	Base	S/C	Additional Concentration	Total
TRUSD	$206 mil	$69.9 thousand	$10.4 mil	$286.3 mil
CCAA	$6.02 mil	$1.56 mil	$191 thousand	$7.78 mil
Smythe	$9.76 mil	$3.54 mil	$515 thousand	$13.81 mil
WPCS	$3.51 mil	$985 thousand	$128 thousand	$4.62 mil
TOTAL	**$225.3 mil**	**$76 mil**	**$11.2 mil**	**$312.5 mil**

Potential LCFF increases to the Governor's final state budget adoption that are not in Twin Rivers' budget are:

- Additional ongoing Proposition 98 General Fund monies above the COLA to increase LCFF base funding; estimated to be $8.5 million for Twin Rivers.
- A third option in calculating the ADA for LCFF funding (3 year average); estimated to be $10.7 million for Twin Rivers.
- Transitional kindergarten add-on of $2,813 per TK ADA; estimated to be $1.2 million for Twin Rivers.

- Federal Revenue includes the reduction of prior year carryover funds ($9.7 million), the elimination of various COVID one-time funds ($88.4 million), the reduction of Title I funds ($1.5 million) and various other smaller grant changes. There will be unearned revenue carryover; revenues and expenditures will be budgeted in the First Interim after the 2021/2022 financial records are closed and the actual amounts are known.

- Other State Revenue includes the reduction of $1.1 million of prior year carryover funds and a net increase of $11.9 million for increased grants (mostly the Expanded Learning Opportunity Program). The significant State revenues include Expanded Learning Opportunity Program ($31 million), Special Education ($22.5 million), Lottery ($5.3 million), ASES ($5.1 million), Mental Health ($1.9 million), and on-behalf CalSTRS contribution ($16.1 million).

  Effective with the close of the books for 2014/2015, the State's contribution to CalSTRS on-behalf of district employees must be recorded in the district's SACS financial records. The entry to recognize the State's on-behalf pension contribution accounts for both the revenue and expenditure of the financial assistance represented by the state's contribution; thus there is no impact to the bottom line.

  Another potential increases to the Governor's final state budget adoption that is not in Twin Rivers' budget is a one-time discretionary block grant estimated to be over $33 million for Twin Rivers.

- Other Local Revenue includes the reduction of various one-time donations and grants of about $2.5 million. The significant reduction is one-time grants from SMAQMD of $2.7 million. The largest revenue sources are interest income for $650,000 and MOUs with our independent charter schools for $3.3 million for facility use and required administrative support services.

- Transfers In include the annual rent from Adult Education.

- Contributions from unrestricted to restricted programs is $42.6 million for the Special Education and Routine Restricted Maintenance programs.

EXPENDITURE ASSUMPTIONS

- Certificated salaries and benefits reflect current position control. Position control includes a 1.20% increase for step/column. There is no salary schedule increase. The unrestricted certificated salaries net increase of $1 million is due to step/column costs. The restricted certificated salaries decrease of $15 million is significantly from one-time COVID MOU employee payments and extra duty.

- Classified salaries and benefits reflect current position control. Position control includes a 1.80% increase for step. There is no salary schedule increase. The unrestricted classified salaries net increase of $3 million is due to step costs and the shift of paraeducators from COVID funds back into LCFF base. The restricted classified salaries decrease of $4 million is significantly from one-time COVID MOU employee payments and overtime along with the shift of paraeducators from COVID funds back into LCFF base.

- Payroll driven benefit expenditures are budgeted at the following rates:
  - STRS – 19.10% (+2.18%)
  - PERS – 25.37% (+2.46%)
  - UI – 0.50%
  - OASDI – 6.20%
  - MC – 1.45%
  - WC – 1.595%

- We included $7.9 million of 2021/2022 categorical carryover expenditures. We balanced the categorical entitlements so that the current year revenues equal the expenditures.

- The Routine Restricted Maintenance Account (RRMA) is projected at $11.3 million. Education Code Section 17070.75(b)(2)(A) requires 3% of total general fund expenditures less STRS On-behalf and Federal COVID funds.

- Encumbrance carryovers and one-time budgets are eliminated.

- Books and Supplies decrease $2.5 million in unrestricted and significantly decrease ($16 million) in restricted mainly due to the elimination of carryover budgets and one-time budgets (mostly COVID funds).

- Services and Other Operating Expenditures decrease $84 million between both unrestricted and restricted programs due to the elimination of carryover budgets and one-time budgets (mostly COVID funds).

- Capital Outlay increases $2 million; maintaining a significant level of facility projects using ESSER III funds.

- Other Outgo decrease is in unrestricted and is mainly from the reduction of a capital lease.

- Interfund Transfers Out are budgeted at $10 million from Supplemental/Concentration to Fund 14 for high needs facility projects and $15 million to Fund 40 towards the Board approved facility projects.

ENDING FUND BALANCE

The ending fund balance of $65,222,397 is reported within the following classifications:

- Nonspendable - revolving cash and stores inventory is estimated at $1,667,344.

- Restricted – legally restricted categorical programs are $2.

- Committed - $14,000,000
    - Board Resolution for technology - $4,000,000
    - Board Resolution for HVAC - $10,000,000

- Assigned – $0

- Unassigned –
    - $49,555,051 Reserve for Economic Uncertainty (9.79% of expenditures)
      Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures ($38 million) or 10% of the general fund expenditures and other financing sources.
    - $0 Unappropriated

OTHER FUNDS – BUDGET ASSUMPTIONS

STUDENT ACTIVITY SPECIAL REVENUE FUND

The beginning fund balance is estimated at $456,176.

Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities, established criteria for identifying and reporting fiduciary activities for all state and local governments, effective the 2020-2021 fiscal year. May 2021 the Board approved the establishment of the Student Activity Special Revenue Fund (Fund 08) to account for Associated Student Body (ASB) funds. The budget will be generated at year end based on the actuals reported in the ASB financial system.

The projected ending fund balance is $456,176 and restricted for the associated student body (ASB).

ADULT EDUCATION FUND

The beginning fund balance is estimated at $1,613,568.

Revenue from Federal categorical programs are budgeted at approximately 75% of the prior years' awards and one-time carryover is removed. Actual award and carryover amounts will be known and reflected at First Interim.

Other State Revenue represents the California Adult Education Program (CAEP) in the amount of $3.0 million to run the Adult Education programs for English as a Second Language (ESL), high school completion, pre-apprenticeship and Career Technical Education (CTE) classes. CalWORKS funds are provided by the Department of Social Services for education and training and is projected at $98,702. The STRS on-behalf contribution for district employees is projected to be $110,462. The revenue contribution has a corresponding STRS expenditure for the same amount; there is no impact to the bottom line of the finances.

There is no Other Local Revenue for student fees; fees for adult education classes have not been charged since January 1, 2016. Interest is budgeted at $7,263.

Certificated and classified salaries and benefits reflect current position control which includes step/column increases, STRS/PERS increases and the STRS on-behalf of district employees. Salaries and benefits have been budgeted for staff that may be needed to teach ESL and HSC classes not budgeted through position control. A decrease in Refugee grant funding reflects a decrease to the variable pay for classified salaries. We anticipate to be notified in September of increased Refugee funding which would then allow for additional variable time/pay towards the program.

Books and Supplies and Services and Other Operating expenditures include all amounts needed to operate the program as well as IT technology fees, rent for facilities and indirect costs. Other Operating expenditures have been adjusted to reflect the changes in appropriations in Federal programs including the reduction of purchases of online instructional programs and the issuance of supportive services to Refugee clients.

The ending fund balance is projected at $1,613,568.

CHILD DEVELOPMENT FUND

The beginning fund balance is estimated at $975,719.

Federal Revenue is budgeted at the following anticipated award amounts: Head Start at $2,255,261, Early Head Start at $1,005,011, Head Start Training & Technical Assistance at $29,642, Head Start COVID at $61,048, Head Start American Rescue Plan at $258,444 and General Child Care and Development Program (CCTR) at $29,507. Any carryover amounts will be known and reflected at First Interim.

Other State revenue includes CCTR, the California State Preschool program (CSPP) and the pre-Kindergarten and Family Literacy Program Support program (CPKS); projected State Preschool revenues total $6,421,430. Other State Revenue also includes QRIS funds at $140,000 and IEEEP funds at $296,428. Actual award amounts will be known and reflected at First Interim along with any carryover amounts. The STRS on-behalf for district employees is projected to be $285,887. The revenue contribution has a corresponding STRS expenditure for the same amount; there is no impact to the bottom line of the finances.

Other Local Revenue includes the First Five program funded at $461,583.

Certificated and classified salaries and benefits reflect current position control which includes step/column increases, STRS/PERS increases and STRS contribution on-behalf of district employees.

Books and Supplies and Services and Other Operating Expenditures include all amounts needed to operate the program and have been adjusted to reflect the changes in appropriations of Federal and State funded programs.

The projected ending fund balance of $980,719 is restricted and can only be used with State approval.

CAFETERIA FUND

The beginning fund balance is estimated at $4,963,136.

Federal and State revenue projections are estimated at $18 million, representing a 14.5% decrease over 2021/2022 estimated actuals. The projected decrease is due to the expiration of waivers related to COVID which results in lowered reimbursement rates; $0.81 less per lunch meal and $0.25 less per breakfast meal. The one-time Federal and State grants related to the pandemic have also ended.

Other Local revenues for a-la-carte food sales remain unchanged.

Salaries and benefits reflect current position control which includes step increases and PERS increases. Open positions and the cost to fill site and program needs were evaluated and charged against variable salary costs.

Food is the largest operating expense after staffing. The estimated cost for food reflects a decrease from the prior year for price stabilization, cost adjustments through availability of commodity group items, implementation of food waste reduction program, improvement in food production estimates, improved menu development and increased training of kitchen and nutrition staff.

Services and Other Operating costs decrease due to investments of new equipment and major maintenance done in the previous year.

Equipment costs reflect a decrease due to one-time purchases in the prior year utilizing the federal kitchen infrastructure grant.

The indirect cost is calculated using the approved CDE rate of 5.35% and excludes food costs in the calculated formula to reflect the CDE requirements.
The total projected ending fund balance of $4,981,334 is Restricted for the use of nutritional services. None of the programs are deficit spending.

DEFERRED MAINTENANCE FUND

The beginning fund balance is estimated at $6,304,107.

LCFF Sources represent a transfer from the General Fund in the amount of $1,775,000 to be used for facility maintenance projects.

Other Local Revenue represents interest income.

Interfund Transfers In are budgeted at $10 million from Supplemental/Concentration funds (in the General Fund) for high needs facility projects.

Expenditures are budgeted based on the District's Facilities Master Plan.

The ending fund balance is projected at $0. Carryover amounts will be known after the prior year financial records are closed and reflected at First Interim.

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS

The beginning fund balance is estimated at $6,596,142.

Interest income is budgeted under Other Local Revenue.

The ending fund balance is projected at $6,621,142 and is assigned for future postemployment benefits.

BUILDING FUND

The beginning fund balance is estimated at $23,775.

Interest income is budgeted under Other Local Revenue.

Expenditures reflect bond administrative fees.

The ending fund balance is projected at $20,095 and is to be used for future bond administrative fees.

CAPITAL FACILITIES - DEVELOPER FEE FUND

The beginning fund balance is estimated at $40,860,094.

Other Local Revenue includes estimated calculations for redevelopment and developer fees.

Expenditures are budgeted to reflect current known projects including funds toward the future Northlake area school.

The ending fund balance is projected at $6,290,012 and is restricted for capital facilities.

COUNTY SCHOOL FACILITIES FUND

The beginning fund balance is estimated at $15,700,000.

Other Local Revenue is for interest income.

Expenditures are budgeted based on the Modernization projects which are included in the District's Facilities Master Plan.

The ending fund balance is projected at $0.

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

The beginning fund balance is estimated at $84,344,791.

Other Local Revenue includes interest income and MOU with Gateway Community Charter (GCC) for maintenance of Ben Ali site location.

Interfund Transfers In of $15 million is from the General Fund (one-time COVID savings) to go towards Board approved facility projects.

Expenditures are budgeted for facility projects utilizing prior year sale of surplus property income.

The ending fund balance is projected at $73,648,382 to be used for future facility projects. $29 million is held to go towards the construction of a new elementary school in the Northlake area.

TWIN RIVERS UNIFIED SCHOOL DISTRICT
FISCAL SERVICES

GENERAL FUND SUMMARY
ESTIMATED ACTUALS AND ADOPTED BUDGET

	2021/2022 ESTIMATED ACTUALS			2022/2023 ADOPTED BUDGET		
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL
REVENUE	$ 317,203,073	$ 295,926,179	$ 613,129,252	$ 320,428,348	$ 196,008,589	$ 516,436,937
EXPENDITURES	$ 272,701,385	$ 352,747,561	$ 625,448,946	$ 259,671,814	$ 246,632,191	$ 506,304,005
CONTRIBUTIONS	$ (40,802,836)	$ 40,802,836	$ -	$ (42,653,536)	$ 42,653,536	$ -
NET INC/(DEC) IN FUND BALANCE	**$ 3,698,852**	**$ (16,018,546)**	**$ (12,319,694)**	**$ 18,102,998**	**$ (7,970,066)**	**$ 10,132,932**
BEGINNING FUND BALANCE	$ 43,420,545	$ 23,988,614	$ 67,409,159	$ 47,119,397	$ 7,970,068	$ 55,089,465
ENDING FUND BAL BEFORE RESERVES	**$ 47,119,397**	**$ 7,970,068**	**$ 55,089,465**	**$ 65,222,395**	**$ 2**	**$ 65,222,397**
LESS:						
NONSPENDABLE	$ 1,665,443	$ -	$ 1,665,443	$ 1,667,344	$ -	$ 1,667,344
RESTRICTED	$ -	$ 7,970,068	$ 7,970,068	$ -	$ 2	$ 2
COMMITTED	$ 9,000,000	$ -	$ 9,000,000	$ 14,000,000	$ -	$ 14,000,000
ASSIGNED	$ -	$ -	$ -	$ -	$ -	$ -
UNASSIGNED - ECONOMIC UNCERTANTIES	$ 36,453,954	$ -	$ 36,453,954	$ 49,555,051	$ -	$ 49,555,051
UNASSIGNED (AVAILABLE) FUND BAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Other Funds Summary - Revenue and Expenditures
2022/2023 Adopted Budget

Student Activity Special Revenue Fund 2022/2023	
Beginning Balance	$456,176
Income, Transfer & Other Source	0
Expenditures	0
Ending Balance	**$456,176**

STUDENT ACTIVITY SPECIAL REVENUE FUND

The Student Activity Special Revenue Fund is a new fund established to account for associated student body (ASB) financial activities in accordance with the provisions of GASB Statement 84. The budget will be generated at year end based on the actuals reported in the ASB financial system.

Adult Education Fund 2022/2023	
Beginning Balance	$1,613,568
Income, Transfer & Other Source	3,935,848
Expenditures	3,935,848
Ending Balance	**$1,613,568**

ADULT EDUCATION FUND

The Adult Education Fund is used to account separately for federal, state and local revenues for adult education programs. Money in this fund shall be expended for adult education purposes only. Expenditures in this fund may be made only for direct instructional costs, direct support costs and indirect costs.

Child Development Fund 2022/2023	
Beginning Balance	$975,719
Income, Transfer & Other Source	11,249,241
Expenditures	11,244,241
Ending Balance	**$980,719**

CHILD DEVELOPMENT FUND

The Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs. All moneys received by the District for, or from the operation, of child development services shall be deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs.

Cafeteria Fund 2022/2023	
Beginning Balance	$4,963,136
Income, Transfer & Other Source	18,021,518
Expenditures	18,003,320
Ending Balance	**$4,981,334**

CAFETERIA FUND

The Cafeteria Fund is used to account for federal, state and local revenue to operate the food services program. The purpose of the food services program is to provide nutritious, attractive meals to the students. The district participated in the National School Lunch program, the Especially Needy Breakfast program and the After School Feeding program.

Special Reserve Fund for Postemployment Benefits 2022/2023	
Beginning Balance	$6,596,142
Income, Transfer & Other Source	25,000
Expenditures	0
Ending Balance	**$6,621,142**

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS

The Special Reserve Fund for Post Employment Benefits is used to account for amounts the District has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for benefit plan. Amounts accumulated in this fund must be transferred back to the general fund for expenditure.

Deferred Maintenance Fund 2022/2023	
Beginning Balance	$6,304,107
Income, Transfer & Other Source	11,825,000
Expenditures	18,129,107
Ending Balance	**$0**

DEFERRED MAINTENANCE FUND

The Deferred Maintenance Fund is used to account for expenditures related to the District's Deferred Maintenance plan. The revenue is a transfer from the General Fund of LCFF Sources. The expenditures in this fund are for major repairs or replacements.

Building Fund 2022/2023	
Beginning Balance	$23,775
Income, Transfer & Other Source	120
Expenditures	3,800
Ending Balance	**$20,095**

BUILDING FUND

The Building Fund is used to account for the proceeds and expenditures from the sale of the bonds. The revenue is interest income and the expenditures are bond administration fees.

Capital Facilities Fund - Developer Fees 2022/2023	
Beginning Balance	$40,860,094
Income, Transfer & Other Source	2,548,063
Expenditures	37,118,145
Ending Balance	**$6,290,012**

CAPITAL FACILITIES FUND - DEVELOPER FEES

The Capital Facilities Fund is used to account for money received from fees levied on developers. Interest earned in the Capital Facilities fund is restricted. Expenditures in this fund are restricted to the purposes specified by the Government Code or to the items specified in agreements with local developers.

County School Facilities Fund 2022/2023	
Beginning Balance	$15,700,000
Income, Transfer & Other Source	30,000
Expenditures	15,730,000
Ending Balance	**$0**

COUNTY SCHOOL FACILITIES FUND

The County Schools Facilities Fund is used to receive apportionments from the State Allocation Board for new school facility construction and modernization projects. Expenditures for this fund are for authorized State Allocation Board projects.

Special Reserve Fund for Capital Outlay Projects 2022/2023	
Beginning Balance	$84,344,791
Income, Transfer & Other Source	15,214,859
Expenditures	25,911,268
Ending Balance	**$73,648,382**

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

The Special Reserve Fund for Capital Outlay Projects is used to account for the proceeds from the sale of real property and the accumulation of general fund moneys for capital outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to be in another fund. Under current law, these funds must be used for capital outlay purposes.

TWIN RIVERS UNIFIED SCHOOL DISTRICT
FISCAL SERVICES

2022/2023 Budget Adoption Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

Education Code Section 42127(a)(2)(B) requires the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;
The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2022/2023	2023/2024	2024/2025
Total General Fund Exp. & Other Uses (Fund 01)		$ 506,304,005	$ 457,537,264	$ 448,800,261
Minimum Reserve requirement	3%	$ 15,189,120	$ 13,726,118	$ 13,464,008
General Fund Ending Fund Balance (Fund 01)		$ 65,222,397	$ 56,291,504	$ 59,154,626
Special Reserve Fund Ending Fund Balance (Fund 17)		$ -	$ -	$ -
Total Ending Fund Balances		$ 65,222,397	$ 56,291,504	$ 59,154,626
Components of ending balance:				
Nonspendable (revolving, prepaid, etc.)		$ 1,667,344	$ 1,667,344	$ 1,667,344
Restricted		$ 2	$ 1	$ 1
Committed		$ 14,000,000	$ 14,000,000	$ 14,000,000
Assigned		$ -	$ -	$ -
Reserve for economic uncertainties		$ 49,555,051	$ 40,624,159	$ 43,487,281
Unassigned/Unappropriated		$ -	$ -	$ -
Subtotal Assigned & Unassigned/Unappropriated		$ 49,555,051	$ 40,624,159	$ 43,487,281
Total Components of ending balance		$ 65,222,397	$ 56,291,504	$ 59,154,626
Assigned & Unassigned/Unappropriated balances above the minimum reserve requirement		$ 34,365,931	$ 26,898,041	$ 30,023,273

Statement of Reasons

The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:

Fund	**Descriptions**	**2022/2023 Amount**	**2023/2024 Amount**	**2024/2025 Amount**
01	*Board Policy - Fund Balance reserve of two months of general fund payroll expenditures ($38 million) or 10% of general fund expenditures*	*$ 34,365,931*	*$ 26,898,041*	*$ 30,023,273*
	Total of Substantiated Needs	$ 34,365,931	$ 26,898,041	$ 30,023,273
	Remaining Unsubstantiated Balance	**$ -**	**$ -**	**$ -**

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

Budget available for inspection at:

Place: 5115 Dudley Blvd. McClellan, CA

Date: June 08, 2022

Adoption Date: June 21, 2022

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 5115 Dudley Blvd. McClellan, CA

Date: June 14, 2022

Time: 06:00 PM

Contact person for additional information on the budget reports:

Name: Kate Ingersoll

Title: Exec. Director Fiscal Services

Telephone: 916-566-1600, ext. 31112

E-mail:

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	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X

			No	Yes
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 21, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?		X
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
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:

Schools Insurance Authority

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

Signed _____ Date of Meeting: Jun 21, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Kate Ingersoll
Title:	Executive Director Fiscal Services
Telephone:	916-566-1600 #31112
E-mail:	

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	307,128,028.00	1,500,000.00	308,628,028.00	310,736,459.00	1,500,000.00	312,236,459.00	1.2%
2) Federal Revenue		8100-8299	0.00	214,606,444.00	214,606,444.00	0.00	113,497,659.00	113,497,659.00	-47.1%
3) Other State Revenue		8300-8599	4,774,166.00	77,102,734.00	81,876,900.00	4,748,976.00	80,760,930.00	85,509,906.00	4.4%
4) Other Local Revenue		8600-8799	4,945,879.00	2,717,001.00	7,662,880.00	4,642,913.00	250,000.00	4,892,913.00	-36.1%
5) TOTAL, REVENUES			316,848,073.00	295,926,179.00	612,774,252.00	320,128,348.00	196,008,589.00	516,136,937.00	-15.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	110,679,097.00	54,653,631.00	165,332,728.00	111,705,334.00	39,806,020.00	151,511,354.00	-8.4%
2) Classified Salaries		2000-2999	34,389,037.00	22,767,263.00	57,156,300.00	37,256,518.00	18,532,289.00	55,788,807.00	-2.4%
3) Employee Benefits		3000-3999	51,582,782.00	40,036,180.00	91,618,962.00	56,905,415.00	38,554,285.00	95,459,700.00	4.2%
4) Books and Supplies		4000-4999	15,616,962.00	41,043,090.00	56,660,052.00	13,165,579.00	25,501,227.00	38,666,806.00	-31.8%
5) Services and Other Operating Expenditures		5000-5999	33,958,985.00	134,919,692.00	168,878,677.00	25,762,026.00	59,016,756.00	84,778,782.00	-49.8%
6) Capital Outlay		6000-6999	1,456,269.00	47,538,352.00	48,994,621.00	1,132,057.00	49,585,818.00	50,717,875.00	3.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,013,434.00	5,105,506.00	7,118,940.00	705,746.00	5,205,970.00	5,911,716.00	-17.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,995,181.00)	6,683,847.00	(1,311,334.00)	(11,960,861.00)	10,429,826.00	(1,531,035.00)	16.8%
9) TOTAL, EXPENDITURES			241,701,385.00	352,747,561.00	594,448,946.00	234,671,814.00	246,632,191.00	481,304,005.00	-19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75,146,688.00	(56,821,382.00)	18,325,306.00	85,456,534.00	(50,623,602.00)	34,832,932.00	90.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	355,000.00	0.00	355,000.00	300,000.00	0.00	300,000.00	-15.5%
b) Transfers Out		7600-7629	31,000,000.00	0.00	31,000,000.00	25,000,000.00	0.00	25,000,000.00	-19.4%
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	(40,802,836.00)	40,802,836.00	0.00	(42,653,536.00)	42,653,536.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(71,447,836.00)	40,802,836.00	(30,645,000.00)	(67,353,536.00)	42,653,536.00	(24,700,000.00)	-19.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,698,852.00	(16,018,546.00)	(12,319,694.00)	18,102,998.00	(7,970,066.00)	10,132,932.00	-182.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	43,420,545.18	23,988,613.87	67,409,159.05	47,119,397.18	7,970,067.87	55,089,465.05	-18.3%
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)			43,420,545.18	23,988,613.87	67,409,159.05	47,119,397.18	7,970,067.87	55,089,465.05	-18.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,420,545.18	23,988,613.87	67,409,159.05	47,119,397.18	7,970,067.87	55,089,465.05	-18.3%
2) Ending Balance, June 30 (E + F1e)			47,119,397.18	7,970,067.87	55,089,465.05	65,222,395.18	1.87	65,222,397.05	18.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	105,000.00	0.00	105,000.00	105,000.00	0.00	105,000.00	0.0%
Stores		9712	1,560,034.38	0.00	1,560,034.38	1,562,344.05	0.00	1,562,344.05	0.1%
Prepaid Items		9713	409.00	0.00	409.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,970,068.25	7,970,068.25	0.00	2.25	2.25	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	9,000,000.00	0.00	9,000,000.00	14,000,000.00	0.00	14,000,000.00	55.6%
Board Resolution for technology	0000	9760	4,000,000.00		4,000,000.00			0.00	
Board Resolution for HVAC	0000	9760	5,000,000.00		5,000,000.00			0.00	
Board Resolution for technology	0000	9760			0.00	4,000,000.00		4,000,000.00	
Board Resolution for HVAC	0000	9760			0.00	10,000,000.00		10,000,000.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	36,453,953.80	0.00	36,453,953.80	49,555,051.13	0.00	49,555,051.13	35.9%
Unassigned/Unappropriated Amount		9790	0.00	(.38)	(.38)	0.00	(.38)	(.38)	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	113,465,889.73	(5,558,252.45)	107,907,637.28				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	92,215.91	470.60	92,686.51				
c) in Revolving Cash Account		9130	105,000.00	0.00	105,000.00				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,921,713.64	5,375.61	1,927,089.25				
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	1,560,034.38	0.00	1,560,034.38				
7) Prepaid Expenditures		9330	409.00	0.00	409.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			117,145,262.66	(5,552,406.24)	111,592,856.42				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	6,734,473.81	294,702.49	7,029,176.30				
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			6,734,473.81	294,702.49	7,029,176.30				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			110,410,788.85	(5,847,108.73)	104,563,680.12				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	168,691,552.00	0.00	168,691,552.00	206,053,878.00	0.00	206,053,878.00	22.1%
Education Protection Account State Aid - Current Year		8012	97,082,962.00	0.00	97,082,962.00	65,250,516.00	0.00	65,250,516.00	-32.8%
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	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	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	34,000,000.00	0.00	34,000,000.00	34,000,000.00	0.00	34,000,000.00	0.0%
Unsecured Roll Taxes		8042	1,300,000.00	0.00	1,300,000.00	1,300,000.00	0.00	1,300,000.00	0.0%
Prior Years' Taxes		8043	600,000.00	0.00	600,000.00	600,000.00	0.00	600,000.00	0.0%
Supplemental Taxes		8044	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	13,000,000.00	0.00	13,000,000.00	13,800,000.00	0.00	13,800,000.00	6.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,800,000.00	0.00	3,800,000.00	3,000,000.00	0.00	3,000,000.00	-21.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			320,774,514.00	0.00	320,774,514.00	326,304,394.00	0.00	326,304,394.00	1.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,896,380.00)		(1,896,380.00)	(1,775,000.00)		(1,775,000.00)	-6.4%
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	(11,750,106.00)	0.00	(11,750,106.00)	(13,792,935.00)	0.00	(13,792,935.00)	17.4%
Property Taxes Transfers		8097	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	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			307,128,028.00	1,500,000.00	308,628,028.00	310,736,459.00	1,500,000.00	312,236,459.00	1.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	6,227,893.00	6,227,893.00	0.00	6,220,195.00	6,220,195.00	-0.1%
Special Education Discretionary Grants		8182	0.00	2,157,500.00	2,157,500.00	0.00	744,751.00	744,751.00	-65.5%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals Unrestricted (A)	2021-22 Estimated Actuals Restricted (B)	2021-22 Estimated Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
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		22,413,829.00	22,413,829.00		15,218,176.00	15,218,176.00	-32.1%
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		2,676,785.00	2,676,785.00		1,446,291.00	1,446,291.00	-46.0%
Title III, Part A, Immigrant Student Program	4201	8290		329,507.00	329,507.00		117,269.00	117,269.00	-64.4%
Title III, Part A, English Learner Program	4203	8290		1,270,462.00	1,270,462.00		1,144,501.00	1,144,501.00	-9.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		5,170,710.00	5,170,710.00		3,337,864.00	3,337,864.00	-35.4%
Career and Technical Education	3500-3599	8290		455,661.00	455,661.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	0.00	173,904,097.00	173,904,097.00	0.00	85,268,612.00	85,268,612.00	-51.0%
TOTAL, FEDERAL REVENUE			0.00	214,606,444.00	214,606,444.00	0.00	113,497,659.00	113,497,659.00	-47.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		19,998,809.00	19,998,809.00		22,505,827.00	22,505,827.00	12.5%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	932,800.00	0.00	932,800.00	946,186.00	0.00	946,186.00	1.4%
Lottery - Unrestricted and Instructional Materials		8560	3,805,235.00	1,517,425.00	5,322,660.00	3,802,790.00	1,516,450.00	5,319,240.00	-0.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		5,911,201.00	5,911,201.00		5,099,962.00	5,099,962.00	-13.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		493,834.00	493,834.00		472,428.00	472,428.00	-4.3%
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		607,727.00	607,727.00		459,447.00	459,447.00	-24.4%
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	36,131.00	48,573,738.00	48,609,869.00	0.00	50,706,816.00	50,706,816.00	4.3%
TOTAL, OTHER STATE REVENUE			4,774,166.00	77,102,734.00	81,876,900.00	4,748,976.00	80,760,930.00	85,509,906.00	4.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	33,405.00	0.00	33,405.00	0.00	0.00	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Leases and Rentals		8650	145,085.00	0.00	145,085.00	112,559.00	0.00	112,559.00	-22.4%
Interest		8660	650,000.00	0.00	650,000.00	650,000.00	0.00	650,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	152,500.00	0.00	152,500.00	152,500.00	0.00	152,500.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,774,978.00	2,717,001.00	4,491,979.00	350,500.00	250,000.00	600,500.00	-86.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	2,189,911.00	0.00	2,189,911.00	3,377,354.00	0.00	3,377,354.00	54.2%
TOTAL, OTHER LOCAL REVENUE			4,945,879.00	2,717,001.00	7,662,880.00	4,642,913.00	250,000.00	4,892,913.00	-36.1%
TOTAL, REVENUES			316,848,073.00	295,926,179.00	612,774,252.00	320,128,348.00	196,008,589.00	516,136,937.00	-15.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	89,142,697.00	36,929,642.00	126,072,339.00	89,072,905.00	28,641,047.00	117,713,952.00	-6.6%
Certificated Pupil Support Salaries		1200	5,645,521.00	12,087,773.00	17,733,294.00	6,694,383.00	7,747,371.00	14,441,754.00	-18.6%
Certificated Supervisors' and Administrators' Salaries		1300	15,002,086.00	2,149,673.00	17,151,759.00	15,223,643.00	1,527,600.00	16,751,243.00	-2.3%
Other Certificated Salaries		1900	888,793.00	3,486,543.00	4,375,336.00	714,403.00	1,890,002.00	2,604,405.00	-40.5%
TOTAL, CERTIFICATED SALARIES			110,679,097.00	54,653,631.00	165,332,728.00	111,705,334.00	39,806,020.00	151,511,354.00	-8.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	192,847.00	8,963,613.00	9,156,460.00	1,720,768.00	8,672,397.00	10,393,165.00	13.5%
Classified Support Salaries		2200	13,457,318.00	4,762,350.00	18,219,668.00	14,793,242.00	4,021,291.00	18,814,533.00	3.3%
Classified Supervisors' and Administrators' Salaries		2300	4,103,261.00	2,286,929.00	6,390,190.00	4,314,226.00	1,312,155.00	5,626,381.00	-12.0%
Clerical, Technical and Office Salaries		2400	13,815,871.00	2,856,161.00	16,672,032.00	14,601,991.00	2,871,750.00	17,473,741.00	4.8%
Other Classified Salaries		2900	2,819,740.00	3,898,210.00	6,717,950.00	1,826,291.00	1,654,696.00	3,480,987.00	-48.2%
TOTAL, CLASSIFIED SALARIES			34,389,037.00	22,767,263.00	57,156,300.00	37,256,518.00	18,532,289.00	55,788,807.00	-2.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	18,267,213.00	20,514,603.00	38,781,816.00	20,518,526.00	22,959,998.00	43,478,524.00	12.1%
PERS		3201-3202	9,074,378.00	3,657,113.00	12,731,491.00	10,261,812.00	4,872,966.00	15,134,778.00	18.9%
OASDI/Medicare/Alternative		3301-3302	4,483,044.00	1,765,218.00	6,248,262.00	4,540,243.00	1,990,580.00	6,530,823.00	4.5%
Health and Welfare Benefits		3401-3402	17,724,413.00	6,479,638.00	24,204,051.00	18,131,963.00	6,975,238.00	25,107,201.00	3.7%
Unemployment Insurance		3501-3502	823,682.00	280,681.00	1,104,363.00	799,401.00	276,771.00	1,076,172.00	-2.6%
Workers' Compensation		3601-3602	2,373,396.00	850,260.00	3,223,656.00	2,369,810.00	881,160.00	3,250,970.00	0.8%
OPEB, Allocated		3701-3702	1,550,000.00	0.00	1,550,000.00	1,600,000.00	0.00	1,600,000.00	3.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	(2,713,344.00)	6,488,667.00	3,775,323.00	(1,316,340.00)	597,572.00	(718,768.00)	-119.0%
TOTAL, EMPLOYEE BENEFITS			51,582,782.00	40,036,180.00	91,618,962.00	56,905,415.00	38,554,285.00	95,459,700.00	4.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	6,206,396.00	11,054,239.00	17,260,635.00	2,003,308.00	1,564,450.00	3,567,758.00	-79.3%
Books and Other Reference Materials		4200	235,240.00	561,771.00	797,011.00	149,005.00	200,009.00	349,014.00	-56.2%
Materials and Supplies		4300	7,702,689.00	25,775,472.00	33,478,161.00	6,526,551.00	21,127,696.00	27,654,247.00	-17.4%
Noncapitalized Equipment		4400	1,472,637.00	3,651,608.00	5,124,245.00	4,486,715.00	2,609,072.00	7,095,787.00	38.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, BOOKS AND SUPPLIES			15,616,962.00	41,043,090.00	56,660,052.00	13,165,579.00	25,501,227.00	38,666,806.00	-31.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	491,020.00	30,389,425.00	30,880,445.00	251,990.00	24,042,669.00	24,294,659.00	-21.3%
Travel and Conferences		5200	496,047.00	992,847.00	1,488,894.00	616,159.00	787,129.00	1,403,288.00	-5.7%
Dues and Memberships		5300	57,114.00	154,902.00	212,016.00	63,163.00	80,688.00	143,851.00	-32.2%
Insurance		5400 - 5450	3,142,276.00	130,305.00	3,272,581.00	2,690,286.00	130,305.00	2,820,591.00	-13.8%
Operations and Housekeeping Services		5500	7,223,169.00	0.00	7,223,169.00	7,473,038.00	0.00	7,473,038.00	3.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,872,093.00	54,856,682.00	56,728,775.00	1,802,216.00	1,940,991.00	3,743,207.00	-93.4%
Transfers of Direct Costs		5710	(230,207.00)	230,207.00	0.00	(185,570.00)	185,570.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(244,496.00)	3,014.00	(241,482.00)	(295,060.00)	2,419.00	(292,641.00)	21.2%
Professional/Consulting Services and Operating Expenditures		5800	19,782,482.00	48,134,800.00	67,917,282.00	11,990,185.00	31,213,346.00	43,203,531.00	-36.4%
Communications		5900	1,369,487.00	27,510.00	1,396,997.00	1,355,619.00	633,639.00	1,989,258.00	42.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,958,985.00	134,919,692.00	168,878,677.00	25,762,026.00	59,016,756.00	84,778,782.00	-49.8%
CAPITAL OUTLAY									
Land		6100	80,000.00	0.00	80,000.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	32,047.00	28,435,572.00	28,467,619.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	10,095.00	17,528.00	27,623.00	23,957.00	44,935,818.00	44,959,775.00	162,662.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,410,465.00	19,085,252.00	20,495,717.00	1,088,100.00	4,650,000.00	5,738,100.00	-72.0%
Equipment Replacement		6500	(76,338.00)	0.00	(76,338.00)	20,000.00	0.00	20,000.00	-126.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,456,269.00	47,538,352.00	48,994,621.00	1,132,057.00	49,585,818.00	50,717,875.00	3.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	45,000.00	45,000.00	0.00	45,000.00	45,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	184,450.00	184,450.00	0.00	184,450.00	184,450.00	0.0%
Payments to County Offices		7142	417,483.00	4,401,056.00	4,818,539.00	533,584.00	4,441,520.00	4,975,104.00	3.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	475,000.00	475,000.00	0.00	535,000.00	535,000.00	12.6%
Debt Service									
Debt Service - Interest		7438	86,483.00	0.00	86,483.00	10,025.00	0.00	10,025.00	-88.4%
Other Debt Service - Principal		7439	1,509,468.00	0.00	1,509,468.00	162,137.00	0.00	162,137.00	-89.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,013,434.00	5,105,506.00	7,118,940.00	705,746.00	5,205,970.00	5,911,716.00	-17.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,683,847.00)	6,683,847.00	0.00	(10,429,826.00)	10,429,826.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,311,334.00)	0.00	(1,311,334.00)	(1,531,035.00)	0.00	(1,531,035.00)	16.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,995,181.00)	6,683,847.00	(1,311,334.00)	(11,960,861.00)	10,429,826.00	(1,531,035.00)	16.8%
TOTAL, EXPENDITURES			241,701,385.00	352,747,561.00	594,448,946.00	234,671,814.00	246,632,191.00	481,304,005.00	-19.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Authorized Interfund Transfers In		8919	355,000.00	0.00	355,000.00	300,000.00	0.00	300,000.00	-15.5%
(a) TOTAL, INTERFUND TRANSFERS IN			355,000.00	0.00	355,000.00	300,000.00	0.00	300,000.00	-15.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	31,000,000.00	0.00	31,000,000.00	25,000,000.00	0.00	25,000,000.00	-19.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			31,000,000.00	0.00	31,000,000.00	25,000,000.00	0.00	25,000,000.00	-19.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(40,802,836.00)	40,802,836.00	0.00	(42,653,536.00)	42,653,536.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(40,802,836.00)	40,802,836.00	0.00	(42,653,536.00)	42,653,536.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(71,447,836.00)	40,802,836.00	(30,645,000.00)	(67,353,536.00)	42,653,536.00	(24,700,000.00)	-19.4%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	307,128,028.00	1,500,000.00	308,628,028.00	310,736,459.00	1,500,000.00	312,236,459.00	1.2%
2) Federal Revenue		8100-8299	0.00	214,606,444.00	214,606,444.00	0.00	113,497,659.00	113,497,659.00	-47.1%
3) Other State Revenue		8300-8599	4,774,166.00	77,102,734.00	81,876,900.00	4,748,976.00	80,760,930.00	85,509,906.00	4.4%
4) Other Local Revenue		8600-8799	4,945,879.00	2,717,001.00	7,662,880.00	4,642,913.00	250,000.00	4,892,913.00	-36.1%
5) TOTAL, REVENUES			316,848,073.00	295,926,179.00	612,774,252.00	320,128,348.00	196,008,589.00	516,136,937.00	-15.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		143,685,935.00	162,767,654.00	306,453,589.00	132,927,573.00	137,409,319.00	270,336,892.00	-11.8%
2) Instruction - Related Services	2000-2999		33,178,439.00	24,599,083.00	57,777,522.00	36,756,472.00	17,384,399.00	54,140,871.00	-6.3%
3) Pupil Services	3000-3999		21,050,593.00	37,674,690.00	58,725,283.00	23,173,659.00	14,865,506.00	38,039,165.00	-35.2%
4) Ancillary Services	4000-4999		5,125,285.00	460,987.00	5,586,272.00	5,059,696.00	357,000.00	5,416,696.00	-3.0%
5) Community Services	5000-5999		40,464.00	32,041.00	72,505.00	40,464.00	0.00	40,464.00	-44.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		16,179,953.00	8,242,991.00	24,422,944.00	15,026,754.00	11,369,850.00	26,396,604.00	8.1%
8) Plant Services	8000-8999		20,427,282.00	113,864,609.00	134,291,891.00	20,981,450.00	60,040,147.00	81,021,597.00	-39.7%
9) Other Outgo	9000-9999	Except 7600-7699	2,013,434.00	5,105,506.00	7,118,940.00	705,746.00	5,205,970.00	5,911,716.00	-17.0%
10) TOTAL, EXPENDITURES			241,701,385.00	352,747,561.00	594,448,946.00	234,671,814.00	246,632,191.00	481,304,005.00	-19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			75,146,688.00	(56,821,382.00)	18,325,306.00	85,456,534.00	(50,623,602.00)	34,832,932.00	90.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	355,000.00	0.00	355,000.00	300,000.00	0.00	300,000.00	-15.5%
b) Transfers Out		7600-7629	31,000,000.00	0.00	31,000,000.00	25,000,000.00	0.00	25,000,000.00	-19.4%
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	(40,802,836.00)	40,802,836.00	0.00	(42,653,536.00)	42,653,536.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(71,447,836.00)	40,802,836.00	(30,645,000.00)	(67,353,536.00)	42,653,536.00	(24,700,000.00)	-19.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,698,852.00	(16,018,546.00)	(12,319,694.00)	18,102,998.00	(7,970,066.00)	10,132,932.00	-182.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	43,420,545.18	23,988,613.87	67,409,159.05	47,119,397.18	7,970,067.87	55,089,465.05	-18.3%
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)			43,420,545.18	23,988,613.87	67,409,159.05	47,119,397.18	7,970,067.87	55,089,465.05	-18.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,420,545.18	23,988,613.87	67,409,159.05	47,119,397.18	7,970,067.87	55,089,465.05	-18.3%
2) Ending Balance, June 30 (E + F1e)			47,119,397.18	7,970,067.87	55,089,465.05	65,222,395.18	1.87	65,222,397.05	18.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	105,000.00	0.00	105,000.00	105,000.00	0.00	105,000.00	0.0%
Stores		9712	1,560,034.38	0.00	1,560,034.38	1,562,344.05	0.00	1,562,344.05	0.1%
Prepaid Items		9713	409.00	0.00	409.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,970,068.25	7,970,068.25	0.00	2.25	2.25	-100.0%
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	9,000,000.00	0.00	9,000,000.00	14,000,000.00	0.00	14,000,000.00	55.6%
Board Resolution for technology	0000	9760	*4,000,000.00*		*4,000,000.00*			*0.00*	
Board Resolution for HVAC	0000	9760	*5,000,000.00*		*5,000,000.00*			*0.00*	
Board Resolution for technology	0000	9760			*0.00*	*4,000,000.00*		*4,000,000.00*	
Board Resolution for HVAC	0000	9760			*0.00*	*10,000,000.00*		*10,000,000.00*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	36,453,953.80	0.00	36,453,953.80	49,555,051.13	0.00	49,555,051.13	35.9%
Unassigned/Unappropriated Amount		9790	0.00	(.38)	(.38)	0.00	(.38)	(.38)	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5640		.62	.62
6266	Educator Effectiveness, FY 2021-22	1,000,000.00	0.00
6300	Lottery: Instructional Materials	.28	.28
6500	Special Education	.22	.22
6537	Special Ed: Learning Recovery Support	2,000,000.00	0.00
6546	Mental Health-Related Services	.17	.17
7085	Learning Communities for School Success Program	470,066.25	.25
7388	SB 117 COVID-19 LEA Response Funds	.38	.38
7425	Expanded Learning Opportunities (ELO) Grant	4,500,000.33	.33
Total, Restricted Balance		7,970,068.25	2.25

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	18,774.47	18,774.47	21,616.96	20,312.00	20,312.00	20,312.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	18,774.47	18,774.47	21,616.96	20,312.00	20,312.00	20,312.00
5. District Funded County Program ADA						
a. County Community Schools	39.61	39.61	39.61	40.00	40.00	40.00
b. Special Education-Special Day Class	30.32	30.32	30.32	39.00	39.00	39.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	69.93	69.93	69.93	79.00	79.00	79.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	18,844.40	18,844.40	21,686.89	20,391.00	20,391.00	20,391.00
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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	1,965.35	1,965.35	1,965.35	2,111.00	2,111.00	2,111.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	1,965.35	1,965.35	1,965.35	2,111.00	2,111.00	2,111.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,965.35	1,965.35	1,965.35	2,111.00	2,111.00	2,111.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			90,650,117.00	82,846,871.00	73,077,509.00	58,138,091.00	52,315,556.00	48,979,501.00	97,283,417.00	121,407,671.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		10,302,694.00	10,302,694.00	34,857,478.00	18,544,849.00	18,544,849.00	34,857,478.00	18,544,849.00	18,544,849.00
Property Taxes	8020-8079		0.00	10,302.00	7.00	4,168.00	630,763.00	197,514.00	28,645,146.00	524.00
Miscellaneous Funds	8080-8099		109,298.00	(879,133.00)	(1,766,678.00)	(1,138,845.00)	(1,135,671.00)	(1,038,845.00)	(1,032,794.00)	(1,038,845.00)
Federal Revenue	8100-8299		493,621.00	12,956,106.00	(14,180,042.00)	13,341,006.00	1,592,203.00	30,469,438.00	7,167,341.00	149,393.00
Other State Revenue	8300-8599		6,717,384.00	1,067,152.00	3,400,761.00	(8,653,184.00)	9,866,972.00	15,263,212.00	2,832,672.00	3,380,631.00
Other Local Revenue	8600-8799		(538,644.00)	203,236.00	(1,644,171.00)	253,131.00	405,314.00	250,633.00	202,711.00	485,048.00
Interfund Transfers In	8910-8929		0.00	0.00	253,521.00	46,479.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			17,084,353.00	23,660,357.00	20,920,876.00	22,397,604.00	29,904,430.00	79,999,430.00	56,359,925.00	21,521,600.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,386,794.00	12,765,851.00	12,922,629.00	12,854,974.00	12,869,466.00	13,486,003.00	12,492,048.00	14,901,712.00
Classified Salaries	2000-2999		2,440,399.00	4,652,863.00	4,302,784.00	4,512,041.00	4,442,062.00	4,564,235.00	5,337,252.00	4,477,262.00
Employee Benefits	3000-3999		2,072,967.00	6,437,077.00	6,435,839.00	6,556,269.00	6,417,341.00	6,484,471.00	6,521,407.00	6,544,122.00
Books and Supplies	4000-4999		260,448.00	2,415,686.00	3,017,643.00	1,069,694.00	1,514,804.00	1,423,986.00	1,905,483.00	4,880,545.00
Services	5000-5999		4,117,834.00	4,227,145.00	5,972,475.00	5,132,869.00	7,434,656.00	4,356,516.00	5,736,013.00	9,043,969.00
Capital Outlay	6000-6599		5,624,524.00	6,795,588.00	3,554,096.00	2,607,552.00	380,215.00	1,248,888.00	200,252.00	1,577,695.00
Other Outgo	7000-7499		984,633.00	335,509.00	154,828.00	(513,260.00)	181,941.00	131,415.00	43,216.00	(13,171.00)
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			16,887,599.00	37,629,719.00	36,360,294.00	32,220,139.00	33,240,485.00	31,695,514.00	32,235,671.00	41,412,134.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	18,000,000.00	2,000,000.00	8,000,000.00	4,000,000.00	4,000,000.00				
Due From Other Funds	9310									
Stores	9320									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		18,000,000.00	2,000,000.00	8,000,000.00	4,000,000.00	4,000,000.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	13,800,000.00	10,000,000.00	3,800,000.00						
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	3,500,000.00			3,500,000.00					
Deferred Inflows of Resources	9690									
SUBTOTAL		17,300,000.00	10,000,000.00	3,800,000.00	3,500,000.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		700,000.00	(8,000,000.00)	4,200,000.00	500,000.00	4,000,000.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(7,803,246.00)	(9,769,362.00)	(14,939,418.00)	(5,822,535.00)	(3,336,055.00)	48,303,916.00	24,124,254.00	(19,890,534.00)
F. ENDING CASH (A + E)			82,846,871.00	73,077,509.00	58,138,091.00	52,315,556.00	48,979,501.00	97,283,417.00	121,407,671.00	101,517,137.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			101,517,137.00	87,595,438.00	91,946,967.00	76,350,176.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		34,857,478.00	18,544,849.00	18,544,849.00	34,857,478.00	0.00		271,304,394.00	271,304,394.00
Property Taxes	8020-8079		2,893,379.00	17,627,083.00	212,020.00	4,779,094.00	0.00		55,000,000.00	55,000,000.00
Miscellaneous Funds	8080-8099		(2,413,412.00)	(158,486.00)	(2,242,603.00)	(1,728,747.00)	396,826.00		(14,067,935.00)	(14,067,935.00)
Federal Revenue	8100-8299		(935,193.00)	12,290,356.00	827,476.00	21,325,954.00	8,000,000.00	20,000,000.00	113,497,659.00	113,497,659.00
Other State Revenue	8300-8599		4,582,484.00	6,243,482.00	11,440,230.00	20,368,110.00	8,000,000.00	1,000,000.00	85,509,906.00	85,509,906.00
Other Local Revenue	8600-8799		50,829.00	707,954.00	(993,865.00)	3,510,737.00	2,000,000.00		4,892,913.00	4,892,913.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00			300,000.00	300,000.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			39,035,565.00	55,255,238.00	27,788,107.00	83,112,626.00	18,396,826.00	21,000,000.00	516,436,937.00	516,436,937.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		13,246,010.00	12,959,596.00	13,504,074.00	13,322,197.00	2,000,000.00	2,800,000.00	151,511,354.00	151,511,354.00
Classified Salaries	2000-2999		5,685,118.00	4,969,899.00	4,727,972.00	4,176,920.00	400,000.00	1,100,000.00	55,788,807.00	55,788,807.00
Employee Benefits	3000-3999		6,612,573.00	6,645,584.00	6,283,818.00	26,448,232.00	700,000.00	1,300,000.00	95,459,700.00	95,459,700.00
Books and Supplies	4000-4999		3,439,225.00	4,301,769.00	6,580,678.00	5,156,845.00	700,000.00	2,000,000.00	38,666,806.00	38,666,806.00
Services	5000-5999		7,766,551.00	6,942,563.00	8,034,460.00	11,563,731.00	2,000,000.00	2,450,000.00	84,778,782.00	84,778,782.00
Capital Outlay	6000-6599		881,070.00	5,189,597.00	4,264,422.00	10,393,976.00	8,000,000.00		50,717,875.00	50,717,875.00
Other Outgo	7000-7499		326,717.00	(105,299.00)	(10,526.00)	2,864,678.00			4,380,681.00	4,380,681.00
Interfund Transfers Out	7600-7629		15,000,000.00	10,000,000.00					25,000,000.00	25,000,000.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			52,957,264.00	50,903,709.00	43,384,898.00	73,926,579.00	13,800,000.00	9,650,000.00	506,304,005.00	506,304,005.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299	18,000,000.00					(18,396,826.00)		(396,826.00)	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Due From Other Funds	9310								0.00	
Stores	9320								0.00	
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		18,000,000.00	0.00	0.00	0.00	0.00	(18,396,826.00)	0.00	(396,826.00)	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	13,800,000.00					13,800,000.00		27,600,000.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650	3,500,000.00							3,500,000.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		17,300,000.00	0.00	0.00	0.00	0.00	13,800,000.00	0.00	31,100,000.00	
Nonoperating										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		700,000.00	0.00	0.00	0.00	0.00	(32,196,826.00)	0.00	(31,496,826.00)	
E. NET INCREASE/DECREASE (B - C + D)			(13,921,699.00)	4,351,529.00	(15,596,791.00)	9,186,047.00	(27,600,000.00)	11,350,000.00	(21,363,894.00)	10,132,932.00
F. ENDING CASH (A + E)			87,595,438.00	91,946,967.00	76,350,176.00	85,536,223.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									69,286,223.00	

TWIN RIVERS UNIFIED SCHOOL DISTRICT
FISCAL SERVICES

2022/2023
ADOPTED BUDGET
MULTIYEAR PROJECTION ASSUMPTIONS
FOR 2023/2024 AND 2024/2025

GENERAL FUND – UNRESTRICTED

REVENUE ASSUMPTIONS

For the 2023/2024 projection year, our Local Control Funding Formula (LCFF) includes a 3.61% increase and no change to ADA (Average Daily Attendance). The projection for 2024/2025 includes a 3.64% increase and no change to ADA. The unduplicated pupil percentage (3 year rolling average) for both years are:

- Twin Rivers – 89.48% and 89.32%
- Creative Connections Arts Academy – 74.62% and 74.59%
- Smythe Academy of Arts & Science – 92.16% and 92.14%
- Westside Preparatory – 77.80% and 77.91%

In 2023/2024 LCFF is projected with a $9.5 million increase; $7.8 million is base funding and $1.7 million is supplemental/concentration funds.

In 2024/2025 LCFF is projected with a $11.1 million increase; $7.9 million is base funding and $3.2 million is supplemental/concentration funds.

No Federal Revenues are projected.

Other State Revenues remain unchanged and include unrestricted Lottery and Mandate Cost Block Grant.

Other Local Revenues remain unchanged. The largest revenue source is the MOUs with Heritage Peak Charter, Highlands Community Charter and Gateway Community Charters for $3.4 million for facility use and administrative and other support services from Twin Rivers. Interest income of $650,000 and $350,000 miscellaneous revenue are the next largest revenue sources.

Transfers In for the Adult Education building rent remains unchanged.

Contributions within Other Financing Sources are projected to increase in 2023/2024 and again in 2024/2025 to cover the costs of step and column salaries and benefits for the Special Education and Routine Restricted Maintenance Account (RRMA) programs that are in the restricted programs but supported by unrestricted funds. The RRMA required contribution is estimated at 3% of the anticipated actual general fund expenditures less the STRS on-behalf costs and ESSER funds.

EXPENDITURE ASSUMPTIONS

Certificated Salaries include a 1.2% increase for step/column in both projection years. There are funds projected for salary increases for all employees based on the May 2022 district proposal in TRUE negotiations (2022/2023: 3% ongoing and 2% one-time and 2023/2024: 2% ongoing and 2% one-time). The other adjustments column increase is to bring back and/or add positions to unrestricted funds that were paid by COVID funds.

Classified Salaries include a 1.8% increase for step in both projection years. There are funds projected for salary increases for all employees based on the May 2022 district proposal in TRUE negotiations (2022/2023: 3% ongoing and 2% one-time and 2023/2024: 2% ongoing and 2% one-time). The other adjustments column increase is to bring back and/or add positions to unrestricted funds that were paid by COVID funds.

Employee benefits for 2023/2024 include a 0.17% PERS reduction of $64 thousand; all other statutory benefit rates are unchanged. In 2024/2025, the employee benefits include an additional reduction of 0.60% for PERS; all other statutory benefit rates are unchanged.

Books and Supplies remain unchanged in the projection years.

Services and Other Operating include utility, property and liability increased costs of 5% in both projection years.

Capital Outlay and Other Outgo expenditures remain unchanged in the projection years.

Direct Support/Indirect Costs have a negative expenditure and is decreased (with an offsetting amount from restricted funds) for anticipated reduction of the indirect cost rate.

Other Adjustments represent the change in supplemental/concentration revenue to be allocated to programs. Additionally, the S/C programs will need to cover the increased costs of step/column for the positions in the S/C funding source.

Ending Fund Balance

The General Fund expenditures are greater than the revenues by $8.9 million 2023/2024. However, there is $11.7 million of salaries related to the 2022/2023 fiscal year. With this adjustment, there is a surplus of $2.8 million. For 2024/2025 there is a surplus of $2.9 million.

We have enough of an ending fund balance in both project years to meet our Board Policy intent to maintain a minimum reserve of economic uncertainties equal to at least two months of the general fund payroll expenditures ($38 million) or 10% of the general fund expenditures and other financing sources.

The school district cap (SB 751) is triggered for the first time beginning with the 2022-2023 Adopted Budget. Assigned and unassigned reserves in the General Fund Adopted budget and revised budgets cannot be more than 10% of the expenditures. Committed reserves are not included in the 10% reserve cap calculation. Twin Rivers utilizes Board Policy 3100 Budget and committed reserves for specific purposes by a Resolution adopted by the Board.

The ending fund balances are categorized by the GASB 54 requirements.

2023/2024:

Nonspendable - $1,667,344
Restricted - $0
Committed - $14,000,000

- $4,000,000 Resolution for technology
- $10,000,000 Resolution for HVAC

Assigned - $0
Economic Uncertainties - $40,624,159
Unassigned - $0

2024/2025:

Nonspendable - $1,667,344
Restricted - $0

Committed - $14,000,000
- $4,000,000 Resolution for technology
- $10,000,000 Resolution for HVAC

Assigned - $0
Economic Uncertainties - $43,487,281
Unassigned – $0

General Fund – Restricted

Revenue Assumptions

LCFF Sources remain unchanged in the projection years.

Federal Revenues reflect a $77 million decrease in 2023/2024 of one-time COVID funds.

Other State Revenues reflect a slight decrease of $324 thousand of one-time COVID funds. The largest funding source is $31 million of ELOP funds, then $24 million for SELPA and the third largest is $16.1 million for the STRS on-behalf pension contribution. The state's contribution to STRS on-behalf of district employees must be recorded in the district's SACS financial records. The entry to recognize the State's on-behalf pension contribution accounts for both the revenue and expenditure of the financial assistance represented by the state's contribution; thus there is no impact to the bottom line.

Other Local Revenues remain unchanged in the projection years.

Contributions within Other Financing Sources are projected to increase in 2023/2024 and again in 2024/2025 to cover the costs of step and column salaries and benefits for the Special Education and Routine Restricted Maintenance Account (RRMA) programs that are in the restricted programs but supported by unrestricted funds.

Expenditure Assumptions

Certificated Salaries increase by 1.2% for step/column in both projection years. The other adjustments column decrease is to eliminate or move positions to unrestricted funds that were paid by COVID funds.

Classified Salaries increase by 1.8% for step in both projection years. The other adjustments column decrease is to eliminate or move positions to unrestricted funds that were paid by COVID funds.

Except for the minimal decrease in PERS, all other statutory benefit rates are unchanged in both projection years.

Books and Supplies, Services and Other Operating, Capital Outlay and Indirect Costs decrease $76.9 million to remove COVID funds and $8 million one-time carryover funds from the prior year. Additional reductions are made to balance the categorical programs due to step and column increases.

Ending Fund Balance

The multiyear projections reflect a balanced budget for the restricted programs.

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	312,236,459.00	3.03%	321,712,176.00	3.44%	332,780,095.00
2. Federal Revenues	8100-8299	113,497,659.00	-67.83%	36,515,584.00	-21.94%	28,504,677.00
3. Other State Revenues	8300-8599	85,509,906.00	-0.38%	85,185,698.00	0.00%	85,185,698.00
4. Other Local Revenues	8600-8799	4,892,913.00	0.00%	4,892,913.00	0.00%	4,892,913.00
5. Other Financing Sources						
a. Transfers In	8900-8929	300,000.00	0.00%	300,000.00	0.00%	300,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		516,436,937.00	-13.13%	448,606,371.00	0.68%	451,663,383.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				151,511,354.00		167,558,985.00
b. Step & Column Adjustment				1,722,136.00		1,914,707.00
c. Cost-of-Living Adjustment				15,659,766.00		(9,053,852.00)
d. Other Adjustments				(1,334,271.00)		(482,354.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	151,511,354.00	10.59%	167,558,985.00	-4.55%	159,937,486.00
2. Classified Salaries						
a. Base Salaries				55,788,807.00		63,188,512.00
b. Step & Column Adjustment				1,069,327.00		1,201,479.00
c. Cost-of-Living Adjustment				6,431,292.00		(3,751,587.00)
d. Other Adjustments				(100,914.00)		(197,092.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	55,788,807.00	13.26%	63,188,512.00	-4.35%	60,441,312.00
3. Employee Benefits	3000-3999	95,459,700.00	6.42%	101,589,910.00	-1.36%	100,209,514.00
4. Books and Supplies	4000-4999	38,666,806.00	-15.90%	32,520,486.00	0.00%	32,520,486.00
5. Services and Other Operating Expenditures	5000-5999	84,778,782.00	-28.82%	60,348,782.00	-0.26%	60,191,562.00
6. Capital Outlay	6000-6999	50,717,875.00	-97.60%	1,217,875.00	0.00%	1,217,875.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,911,716.00	0.00%	5,911,716.00	0.00%	5,911,716.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,531,035.00)	0.00%	(1,531,035.00)	0.00%	(1,531,035.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	25,000,000.00	0.00%	25,000,000.00	0.00%	25,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				1,732,033.00		4,901,345.00
11. Total (Sum lines B1 thru B10)		506,304,005.00	-9.63%	457,537,264.00	-1.91%	448,800,261.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		10,132,932.00		(8,930,893.00)		2,863,122.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		55,089,465.05		65,222,397.05		56,291,504.05
2. Ending Fund Balance (Sum lines C and D1)		65,222,397.05		56,291,504.05		59,154,626.05
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,667,344.05		1,667,344.05		1,667,344.05
b. Restricted	9740	2.25		.87		.87
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	14,000,000.00		14,000,000.00		14,000,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	49,555,051.13		40,624,159.13		43,487,281.13
2. Unassigned/Unappropriated	9790	(.38)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		65,222,397.05		56,291,504.05		59,154,626.05
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	49,555,051.13		40,624,159.13		43,487,281.13
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z	(.38)		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)		49,555,050.75		40,624,159.13		43,487,281.13
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.79%		8.88%		9.69%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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)		0.00		0.00		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)		22,423.00		22,423.00		22,423.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		506,304,005.00		457,537,264.00		448,800,261.00
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)		506,304,005.00		457,537,264.00		448,800,261.00
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)		15,189,120.15		13,726,117.92		13,464,007.83
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)		15,189,120.15		13,726,117.92		13,464,007.83
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	310,736,459.00	3.05%	320,212,176.00	3.46%	331,280,095.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,748,976.00	0.00%	4,748,976.00	0.00%	4,748,976.00
4. Other Local Revenues	8600-8799	4,642,913.00	0.00%	4,642,913.00	0.00%	4,642,913.00
5. Other Financing Sources						
a. Transfers In	8900-8929	300,000.00	0.00%	300,000.00	0.00%	300,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(42,653,536.00)	1.48%	(43,285,536.00)	1.46%	(43,917,536.00)
6. Total (Sum lines A1 thru A5c)		277,774,812.00	3.18%	286,618,529.00	3.64%	297,054,448.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				111,705,334.00		129,077,509.00
b. Step & Column Adjustment				1,244,464.00		1,452,930.00
c. Cost-of-Living Adjustment				15,659,766.00		(9,053,852.00)
d. Other Adjustments				467,945.00		2,605,651.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	111,705,334.00	15.55%	129,077,509.00	-3.87%	124,082,238.00
2. Classified Salaries						
a. Base Salaries				37,256,518.00		44,916,906.00
b. Step & Column Adjustment				661,617.00		799,504.00
c. Cost-of-Living Adjustment				6,431,292.00		(3,751,587.00)
d. Other Adjustments				567,479.00		2,395,841.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,256,518.00	20.56%	44,916,906.00	-1.24%	44,360,664.00
3. Employee Benefits	3000-3999	56,905,415.00	11.50%	63,448,426.00	-2.44%	61,902,532.00
4. Books and Supplies	4000-4999	13,165,579.00	0.00%	13,165,579.00	0.00%	13,165,579.00
5. Services and Other Operating Expenditures	5000-5999	25,762,026.00	2.21%	26,332,026.00	2.16%	26,902,026.00
6. Capital Outlay	6000-6999	1,132,057.00	0.00%	1,132,057.00	0.00%	1,132,057.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	705,746.00	0.00%	705,746.00	0.00%	705,746.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(11,960,861.00)	-16.72%	(9,960,861.00)	-20.08%	(7,960,861.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	25,000,000.00	0.00%	25,000,000.00	0.00%	25,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				1,732,033.00		4,901,345.00
11. Total (Sum lines B1 thru B10)		259,671,814.00	13.82%	295,549,421.00	-0.46%	294,191,326.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		18,102,998.00		(8,930,892.00)		2,863,122.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		47,119,397.18		65,222,395.18		56,291,503.18
2. Ending Fund Balance (Sum lines C and D1)		65,222,395.18		56,291,503.18		59,154,625.18
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,667,344.05		1,667,344.05		1,667,344.05
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	14,000,000.00		14,000,000.00		14,000,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	49,555,051.13		40,624,159.13		43,487,281.13
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		65,222,395.18		56,291,503.18		59,154,625.18
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	49,555,051.13		40,624,159.13		43,487,281.13
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		49,555,051.13		40,624,159.13		43,487,281.13

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)
Please see assumptions 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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,500,000.00	0.00%	1,500,000.00	0.00%	1,500,000.00
2. Federal Revenues	8100-8299	113,497,659.00	-67.83%	36,515,584.00	-21.94%	28,504,677.00
3. Other State Revenues	8300-8599	80,760,930.00	-0.40%	80,436,722.00	0.00%	80,436,722.00
4. Other Local Revenues	8600-8799	250,000.00	0.00%	250,000.00	0.00%	250,000.00
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	42,653,536.00	1.48%	43,285,536.00	1.46%	43,917,536.00
6. Total (Sum lines A1 thru A5c)		238,662,125.00	-32.13%	161,987,842.00	-4.56%	154,608,935.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				39,806,020.00		38,481,476.00
b. Step & Column Adjustment				477,672.00		461,777.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,802,216.00)		(3,088,005.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,806,020.00	-3.33%	38,481,476.00	-6.82%	35,855,248.00
2. Classified Salaries						
a. Base Salaries				18,532,289.00		18,271,606.00
b. Step & Column Adjustment				407,710.00		401,975.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(668,393.00)		(2,592,933.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,532,289.00	-1.41%	18,271,606.00	-11.99%	16,080,648.00
3. Employee Benefits	3000-3999	38,554,285.00	-1.07%	38,141,484.00	0.43%	38,306,982.00
4. Books and Supplies	4000-4999	25,501,227.00	-24.10%	19,354,907.00	0.00%	19,354,907.00
5. Services and Other Operating Expenditures	5000-5999	59,016,756.00	-42.36%	34,016,756.00	-2.14%	33,289,536.00
6. Capital Outlay	6000-6999	49,585,818.00	-99.83%	85,818.00	0.00%	85,818.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,205,970.00	0.00%	5,205,970.00	0.00%	5,205,970.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,429,826.00	-19.18%	8,429,826.00	-23.73%	6,429,826.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		246,632,191.00	-34.32%	161,987,843.00	-4.56%	154,608,935.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(7,970,066.00)		(1.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,970,067.87		1.87		.87
2. Ending Fund Balance (Sum lines C and D1)		1.87		.87		.87
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2.25		.87		.87
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	(.38)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1.87		.87		.87
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)
Please see assumptions attached.						

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund 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	(241,482.00)	0.00	(1,311,334.00)				
Other Sources/Uses Detail					355,000.00	31,000,000.00		
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	73,760.00	0.00	128,015.00	0.00				
Other Sources/Uses Detail					0.00	300,000.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	56,130.00	0.00	529,335.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	111,592.00	0.00	653,984.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					10,000,000.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					21,000,000.00	55,000.00		
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 Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund 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		
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 Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	241,482.00	(241,482.00)	1,311,334.00	(1,311,334.00)	31,355,000.00	31,355,000.00	0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	456,175.82	456,175.82	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			456,175.82	456,175.82	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			456,175.82	456,175.82	0.0%
2) Ending Balance, June 30 (E + F1e)			456,175.82	456,175.82	0.0%
Components of Ending Fund Balance					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	456,175.82	456,175.82	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	456,175.82		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			456,175.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			456,175.82		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	456,175.82	456,175.82	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			456,175.82	456,175.82	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			456,175.82	456,175.82	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Ending Balance, June 30 (E + F1e)			456,175.82	456,175.82	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	456,175.82	456,175.82	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	456,175.82	456,175.82
Total, Restricted Balance		456,175.82	456,175.82

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,144,732.00	719,421.00	-37.2%
3) Other State Revenue		8300-8599	3,309,665.00	3,209,164.00	-3.0%
4) Other Local Revenue		8600-8799	7,266.00	7,263.00	0.0%
5) TOTAL, REVENUES			4,461,663.00	3,935,848.00	-11.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,114,495.00	1,016,940.00	-8.8%
2) Classified Salaries		2000-2999	1,027,270.00	1,005,842.00	-2.1%
3) Employee Benefits		3000-3999	940,160.00	880,345.00	-6.4%
4) Books and Supplies		4000-4999	393,971.00	131,372.00	-66.7%
5) Services and Other Operating Expenditures		5000-5999	800,303.00	439,132.00	-45.1%
6) Capital Outlay		6000-6999	4,500.00	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	128,015.00	162,217.00	26.7%
9) TOTAL, EXPENDITURES			4,408,714.00	3,635,848.00	-17.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			52,949.00	300,000.00	466.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	300,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(300,000.00)	(300,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(247,051.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,860,619.33	1,613,568.33	-13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,860,619.33	1,613,568.33	-13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,860,619.33	1,613,568.33	-13.3%
2) Ending Balance, June 30 (E + F1e)			1,613,568.33	1,613,568.33	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,462,849.93	1,462,849.93	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	150,718.40	150,718.40	0.0%
Adult Education	0000	9780	*150,718.40*		
Adult Education	0000	9780		*150,718.40*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	993,870.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,199.17		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,001,069.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	7,110.20		
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			7,110.20		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			993,959.58		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,144,732.00	719,421.00	-37.2%
TOTAL, FEDERAL REVENUE			1,144,732.00	719,421.00	-37.2%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,054,179.00	3,000,000.00	-1.8%
All Other State Revenue	All Other	8590	255,486.00	209,164.00	-18.1%
TOTAL, OTHER STATE REVENUE			3,309,665.00	3,209,164.00	-3.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,263.00	7,263.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	3.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,266.00	7,263.00	0.0%
TOTAL, REVENUES			4,461,663.00	3,935,848.00	-11.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	970,503.00	868,983.00	-10.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	143,992.00	147,957.00	2.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,114,495.00	1,016,940.00	-8.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	85,614.00	125,801.00	46.9%
Classified Support Salaries		2200	47,338.00	44,245.00	-6.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	534,833.00	534,517.00	-0.1%
Other Classified Salaries		2900	359,485.00	301,279.00	-16.2%
TOTAL, CLASSIFIED SALARIES			1,027,270.00	1,005,842.00	-2.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	273,360.00	271,002.00	-0.9%
PERS		3201-3202	179,438.00	198,622.00	10.7%
OASDI/Medicare/Alternative		3301-3302	72,729.00	72,005.00	-1.0%
Health and Welfare Benefits		3401-3402	244,952.00	226,852.00	-7.4%
Unemployment Insurance		3501-3502	8,335.00	8,111.00	-2.7%
Workers' Compensation		3601-3602	26,582.00	25,878.00	-2.6%
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	134,764.00	77,875.00	-42.2%
TOTAL, EMPLOYEE BENEFITS			940,160.00	880,345.00	-6.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	188,971.00	131,372.00	-30.5%
Noncapitalized Equipment		4400	205,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			393,971.00	131,372.00	-66.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,000.00	13,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	70,000.00	90,000.00	28.6%
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	73,760.00	113,760.00	54.2%
Professional/Consulting Services and Operating Expenditures		5800	643,543.00	222,372.00	-65.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			800,303.00	439,132.00	-45.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	4,500.00	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			4,500.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	128,015.00	162,217.00	26.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			128,015.00	162,217.00	26.7%
TOTAL, EXPENDITURES			4,408,714.00	3,635,848.00	-17.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	300,000.00	300,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	300,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(300,000.00)	(300,000.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,144,732.00	719,421.00	-37.2%
3) Other State Revenue		8300-8599	3,309,665.00	3,209,164.00	-3.0%
4) Other Local Revenue		8600-8799	7,266.00	7,263.00	0.0%
5) TOTAL, REVENUES			4,461,663.00	3,935,848.00	-11.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,189,701.00	1,789,252.00	-18.3%
2) Instruction - Related Services	2000-2999		1,907,603.00	1,499,220.00	-21.4%
3) Pupil Services	3000-3999		33,156.00	14,290.00	-56.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		128,015.00	162,217.00	26.7%
8) Plant Services	8000-8999		150,239.00	170,869.00	13.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,408,714.00	3,635,848.00	-17.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			52,949.00	300,000.00	466.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	300,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(300,000.00)	(300,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(247,051.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,860,619.33	1,613,568.33	-13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,860,619.33	1,613,568.33	-13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,860,619.33	1,613,568.33	-13.3%
2) Ending Balance, June 30 (E + F1e)			1,613,568.33	1,613,568.33	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,462,849.93	1,462,849.93	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	150,718.40	150,718.40	0.0%
Adult Education	0000	9780	*150,718.40*		
Adult Education	0000	9780		*150,718.40*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6391	Adult Education Program	1,462,849.93	1,462,849.93
Total, Restricted Balance		1,462,849.93	1,462,849.93

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,848,460.00	3,638,913.00	-5.4%
3) Other State Revenue		8300-8599	7,324,827.00	7,143,745.00	-2.5%
4) Other Local Revenue		8600-8799	467,382.00	466,583.00	-0.2%
5) TOTAL, REVENUES			11,640,669.00	11,249,241.00	-3.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,555,519.00	3,487,856.00	-1.9%
2) Classified Salaries		2000-2999	2,627,169.00	2,558,978.00	-2.6%
3) Employee Benefits		3000-3999	3,052,081.00	3,263,455.00	6.9%
4) Books and Supplies		4000-4999	705,188.00	263,052.00	-62.7%
5) Services and Other Operating Expenditures		5000-5999	927,321.00	646,425.00	-30.3%
6) Capital Outlay		6000-6999	417,661.00	287,444.00	-31.2%
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	529,335.00	737,031.00	39.2%
9) TOTAL, EXPENDITURES			11,814,274.00	11,244,241.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(173,605.00)	5,000.00	-102.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(173,605.00)	5,000.00	-102.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,149,323.62	975,718.62	-15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,149,323.62	975,718.62	-15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,149,323.62	975,718.62	-15.1%
2) Ending Balance, June 30 (E + F1e)			975,718.62	980,718.62	0.5%
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	975,718.62	980,718.62	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,082,177.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	500.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,082,677.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			1,082,677.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,848,460.00	3,638,913.00	-5.4%
TOTAL, FEDERAL REVENUE			3,848,460.00	3,638,913.00	-5.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	6,169,035.00	6,403,930.00	3.8%
All Other State Revenue	All Other	8590	1,155,792.00	739,815.00	-36.0%
TOTAL, OTHER STATE REVENUE			7,324,827.00	7,143,745.00	-2.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	462,382.00	461,583.00	-0.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			467,382.00	466,583.00	-0.2%
TOTAL, REVENUES			11,640,669.00	11,249,241.00	-3.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,832,485.00	2,752,562.00	-2.8%
Certificated Pupil Support Salaries		1200	145,603.00	168,223.00	15.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	462,660.00	452,300.00	-2.2%
Other Certificated Salaries		1900	114,771.00	114,771.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,555,519.00	3,487,856.00	-1.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,818,352.00	1,772,602.00	-2.5%
Classified Support Salaries		2200	279,702.00	289,068.00	3.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	478,777.00	497,308.00	3.9%
Other Classified Salaries		2900	50,338.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,627,169.00	2,558,978.00	-2.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	680,886.00	783,327.00	15.0%
PERS		3201-3202	739,979.00	834,364.00	12.8%
OASDI/Medicare/Alternative		3301-3302	282,646.00	289,051.00	2.3%
Health and Welfare Benefits		3401-3402	1,108,156.00	1,204,699.00	8.7%
Unemployment Insurance		3501-3502	28,412.00	29,445.00	3.6%
Workers' Compensation		3601-3602	90,623.00	93,920.00	3.6%
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	121,379.00	28,649.00	-76.4%
TOTAL, EMPLOYEE BENEFITS			3,052,081.00	3,263,455.00	6.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	705,188.00	263,052.00	-62.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			705,188.00	263,052.00	-62.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,800.00	6,000.00	-68.1%
Dues and Memberships		5300	1,600.00	0.00	-100.0%
Insurance		5400-5450	2,000.00	0.00	-100.0%
Operations and Housekeeping Services		5500	71,000.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	56,130.00	70,000.00	24.7%
Professional/Consulting Services and Operating Expenditures		5800	775,791.00	570,425.00	-26.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			927,321.00	646,425.00	-30.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	142,922.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	274,739.00	287,444.00	4.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			417,661.00	287,444.00	-31.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers of Indirect Costs - Interfund		7350	529,335.00	737,031.00	39.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			529,335.00	737,031.00	39.2%
TOTAL, EXPENDITURES			11,814,274.00	11,244,241.00	-4.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,848,460.00	3,638,913.00	-5.4%
3) Other State Revenue		8300-8599	7,324,827.00	7,143,745.00	-2.5%
4) Other Local Revenue		8600-8799	467,382.00	466,583.00	-0.2%
5) TOTAL, REVENUES			11,640,669.00	11,249,241.00	-3.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		8,779,568.00	8,153,824.00	-7.1%
2) Instruction - Related Services	2000-2999		1,653,979.00	1,603,061.00	-3.1%
3) Pupil Services	3000-3999		507,200.00	551,202.00	8.7%
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		529,335.00	737,031.00	39.2%
8) Plant Services	8000-8999		344,192.00	199,123.00	-42.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,814,274.00	11,244,241.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(173,605.00)	5,000.00	-102.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(173,605.00)	5,000.00	-102.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,149,323.62	975,718.62	-15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,149,323.62	975,718.62	-15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,149,323.62	975,718.62	-15.1%
2) Ending Balance, June 30 (E + F1e)			975,718.62	980,718.62	0.5%
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	975,718.62	980,718.62	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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
6130	Child Development: Center-Based Reserve Account	974,579.00	979,579.00
9010	Other Restricted Local	1,139.62	1,139.62
Total, Restricted Balance		975,718.62	980,718.62

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,959,954.00	16,907,392.00	-15.3%
3) Other State Revenue		8300-8599	1,081,433.00	1,064,125.00	-1.6%
4) Other Local Revenue		8600-8799	51,098.00	50,001.00	-2.1%
5) TOTAL, REVENUES			21,092,485.00	18,021,518.00	-14.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,323,118.00	7,445,661.00	1.7%
3) Employee Benefits		3000-3999	3,481,000.00	3,653,967.00	5.0%
4) Books and Supplies		4000-4999	8,811,422.00	5,973,766.00	-32.2%
5) Services and Other Operating Expenditures		5000-5999	562,381.00	283,139.00	-49.7%
6) Capital Outlay		6000-6999	158,048.00	15,000.00	-90.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	653,984.00	631,787.00	-3.4%
9) TOTAL, EXPENDITURES			20,989,953.00	18,003,320.00	-14.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			102,532.00	18,198.00	-82.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			102,532.00	18,198.00	-82.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,860,603.72	4,963,135.72	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,860,603.72	4,963,135.72	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,860,603.72	4,963,135.72	2.1%
2) Ending Balance, June 30 (E + F1e)			4,963,135.72	4,981,333.72	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	261,823.51	261,823.51	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,701,312.21	4,719,510.21	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,596,887.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	248.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	261,823.51		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,858,958.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			4,858,958.91		
FEDERAL REVENUE					
Child Nutrition Programs		8220	19,875,558.00	16,907,392.00	-14.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	84,396.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			19,959,954.00	16,907,392.00	-15.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,081,433.00	1,064,125.00	-1.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,081,433.00	1,064,125.00	-1.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	48,000.00	45,000.00	-6.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,047.00	1.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	51.00	5,000.00	9,703.9%
TOTAL, OTHER LOCAL REVENUE			51,098.00	50,001.00	-2.1%
TOTAL, REVENUES			21,092,485.00	18,021,518.00	-14.6%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,188,734.00	6,252,804.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	741,802.00	762,211.00	2.8%
Clerical, Technical and Office Salaries		2400	327,858.00	364,049.00	11.0%
Other Classified Salaries		2900	64,724.00	66,597.00	2.9%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			7,323,118.00	7,445,661.00	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,624,078.00	1,795,189.00	10.5%
OASDI/Medicare/Alternative		3301-3302	560,655.00	568,564.00	1.4%
Health and Welfare Benefits		3401-3402	1,129,793.00	1,127,703.00	-0.2%
Unemployment Insurance		3501-3502	39,898.00	36,677.00	-8.1%
Workers' Compensation		3601-3602	116,976.00	118,634.00	1.4%
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	9,600.00	7,200.00	-25.0%
TOTAL, EMPLOYEE BENEFITS			3,481,000.00	3,653,967.00	5.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	562,914.00	405,098.00	-28.0%
Noncapitalized Equipment		4400	59,893.00	7,000.00	-88.3%
Food		4700	8,188,615.00	5,561,668.00	-32.1%
TOTAL, BOOKS AND SUPPLIES			8,811,422.00	5,973,766.00	-32.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,550.00	4,350.00	22.5%
Dues and Memberships		5300	500.00	500.00	0.0%
Insurance		5400-5450	17,808.00	17,808.00	0.0%
Operations and Housekeeping Services		5500	38,000.00	38,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60,526.00	40,000.00	-33.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	111,592.00	108,881.00	-2.4%
Professional/Consulting Services and Operating Expenditures		5800	330,305.00	73,500.00	-77.7%
Communications		5900	100.00	100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			562,381.00	283,139.00	-49.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	78,048.00	10,000.00	-87.2%
Equipment Replacement		6500	80,000.00	5,000.00	-93.8%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			158,048.00	15,000.00	-90.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	653,984.00	631,787.00	-3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			653,984.00	631,787.00	-3.4%
TOTAL, EXPENDITURES			20,989,953.00	18,003,320.00	-14.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,959,954.00	16,907,392.00	-15.3%
3) Other State Revenue		8300-8599	1,081,433.00	1,064,125.00	-1.6%
4) Other Local Revenue		8600-8799	51,098.00	50,001.00	-2.1%
5) TOTAL, REVENUES			21,092,485.00	18,021,518.00	-14.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		20,297,969.00	17,273,533.00	-14.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		653,984.00	631,787.00	-3.4%
8) Plant Services	8000-8999		38,000.00	98,000.00	157.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,989,953.00	18,003,320.00	-14.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			102,532.00	18,198.00	-82.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			102,532.00	18,198.00	-82.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,860,603.72	4,963,135.72	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,860,603.72	4,963,135.72	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,860,603.72	4,963,135.72	2.1%
2) Ending Balance, June 30 (E + F1e)			4,963,135.72	4,981,333.72	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	261,823.51	261,823.51	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,701,312.21	4,719,510.21	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,347,094.42	3,352,510.42
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,354,217.39	1,366,999.39
9010	Other Restricted Local	.40	.40
Total, Restricted Balance		4,701,312.21	4,719,510.21

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,896,380.00	1,775,000.00	-6.4%
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	58,500.00	50,000.00	-14.5%
5) TOTAL, REVENUES			1,954,880.00	1,825,000.00	-6.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,485,665.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	480,549.00	400,000.00	-16.8%
6) Capital Outlay		6000-6999	12,498,070.00	17,729,107.00	41.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	40,460.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,504,744.00	18,129,107.00	25.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,549,864.00)	(16,304,107.00)	29.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000,000.00	10,000,000.00	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			10,000,000.00	10,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,549,864.00)	(6,304,107.00)	147.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,853,970.85	6,304,106.85	-28.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,853,970.85	6,304,106.85	-28.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,853,970.85	6,304,106.85	-28.8%
2) Ending Balance, June 30 (E + F1e)			6,304,106.85	(.15)	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,304,106.85	0.00	-100.0%
Deferred Maintenance	0000	9780	*6,304,106.85*		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(.15)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,690,539.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,690,539.75		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	43,359.31		
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			43,359.31		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			7,647,180.44		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,896,380.00	1,775,000.00	-6.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,896,380.00	1,775,000.00	-6.4%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	58,500.00	50,000.00	-14.5%
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			58,500.00	50,000.00	-14.5%
TOTAL, REVENUES			1,954,880.00	1,825,000.00	-6.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,485,665.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,485,665.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	415,612.00	400,000.00	-3.8%
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	64,937.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			480,549.00	400,000.00	-16.8%
CAPITAL OUTLAY					
Land Improvements		6170	7,258,911.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	5,239,159.00	17,729,107.00	238.4%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,498,070.00	17,729,107.00	41.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	333.00	0.00	-100.0%
Other Debt Service - Principal		7439	40,127.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			40,460.00	0.00	-100.0%
TOTAL, EXPENDITURES			14,504,744.00	18,129,107.00	25.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	10,000,000.00	10,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,000,000.00	10,000,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,000,000.00	10,000,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,896,380.00	1,775,000.00	-6.4%
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	58,500.00	50,000.00	-14.5%
5) TOTAL, REVENUES			1,954,880.00	1,825,000.00	-6.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		14,464,284.00	18,129,107.00	25.3%
9) Other Outgo	9000-9999	Except 7600-7699	40,460.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			14,504,744.00	18,129,107.00	25.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(12,549,864.00)	(16,304,107.00)	29.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000,000.00	10,000,000.00	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			10,000,000.00	10,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,549,864.00)	(6,304,107.00)	147.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,853,970.85	6,304,106.85	-28.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,853,970.85	6,304,106.85	-28.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,853,970.85	6,304,106.85	-28.8%
2) Ending Balance, June 30 (E + F1e)			6,304,106.85	(.15)	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,304,106.85	0.00	-100.0%
Deferred Maintenance	0000	9780	*6,304,106.85*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(.15)	New

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	25,000.00	-16.7%
5) TOTAL, REVENUES			30,000.00	25,000.00	-16.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,000.00	25,000.00	-16.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,000.00	25,000.00	-16.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,566,141.90	6,596,141.90	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,566,141.90	6,596,141.90	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,566,141.90	6,596,141.90	0.5%
2) Ending Balance, June 30 (E + F1e)			6,596,141.90	6,621,141.90	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	6,596,141.90	6,621,141.90	0.4%
OPEB Liability	0000	9780	*6,596,141.90*		
OPEB Liability	0000	9780		*6,621,141.90*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,578,472.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,578,472.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			6,578,472.90		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	30,000.00	25,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,000.00	25,000.00	-16.7%
TOTAL, REVENUES			30,000.00	25,000.00	-16.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	25,000.00	-16.7%
5) TOTAL, REVENUES			30,000.00	25,000.00	-16.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,000.00	25,000.00	-16.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,000.00	25,000.00	-16.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,566,141.90	6,596,141.90	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,566,141.90	6,596,141.90	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,566,141.90	6,596,141.90	0.5%
2) Ending Balance, June 30 (E + F1e)			6,596,141.90	6,621,141.90	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	6,596,141.90	6,621,141.90	0.4%
OPEB Liability	0000	9780	*6,596,141.90*		
OPEB Liability	0000	9780		*6,621,141.90*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	120.00	120.00	0.0%
5) TOTAL, REVENUES			120.00	120.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,477.00	3,800.00	9.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,477.00	3,800.00	9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,357.00)	(3,680.00)	9.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,357.00)	(3,680.00)	9.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,131.57	23,774.57	-12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,131.57	23,774.57	-12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,131.57	23,774.57	-12.4%
2) Ending Balance, June 30 (E + F1e)			23,774.57	20,094.57	-15.5%
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	23,774.57	20,094.57	-15.5%
Bond Administrative Fees	0000	9780	*23,774.57*		
Bond Administrative Fees	0000	9780		*20,094.57*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,354.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			22,354.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			22,354.19		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	120.00	120.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			120.00	120.00	0.0%
TOTAL, REVENUES			120.00	120.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,477.00	3,800.00	9.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,477.00	3,800.00	9.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			3,477.00	3,800.00	9.3%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	120.00	120.00	0.0%
5) TOTAL, REVENUES			120.00	120.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,477.00	3,800.00	9.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,477.00	3,800.00	9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(3,357.00)	(3,680.00)	9.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(3,357.00)	(3,680.00)	9.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,131.57	23,774.57	-12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,131.57	23,774.57	-12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,131.57	23,774.57	-12.4%
2) Ending Balance, June 30 (E + F1e)			23,774.57	20,094.57	-15.5%
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	23,774.57	20,094.57	-15.5%
Bond Administrative Fees	0000	9780	*23,774.57*		
Bond Administrative Fees	0000	9780		*20,094.57*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,118,747.00	2,548,063.00	-90.9%
5) TOTAL, REVENUES			28,118,747.00	2,548,063.00	-90.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	34,160.00	34,160.00	0.0%
3) Employee Benefits		3000-3999	17,130.00	17,981.00	5.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	762,385.00	687,645.00	-9.8%
6) Capital Outlay		6000-6999	4,769,194.00	36,378,359.00	662.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,582,869.00	37,118,145.00	564.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,535,878.00	(34,570,082.00)	-253.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,535,878.00	(34,570,082.00)	-253.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,324,215.95	40,860,093.95	123.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,324,215.95	40,860,093.95	123.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,324,215.95	40,860,093.95	123.0%
2) Ending Balance, June 30 (E + F1e)			40,860,093.95	6,290,011.95	-84.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	40,860,093.95	6,290,011.95	-84.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	44,160,445.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	133,497.84		
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			44,293,943.46		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			44,293,943.46		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	498,063.00	498,063.00	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	50,000.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	27,570,683.00	2,000,000.00	-92.7%
Other Local Revenue					
All Other Local Revenue		8699	1.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			28,118,747.00	2,548,063.00	-90.9%
TOTAL, REVENUES			28,118,747.00	2,548,063.00	-90.9%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	34,160.00	34,160.00	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			34,160.00	34,160.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,826.00	8,677.00	10.9%
OASDI/Medicare/Alternative		3301-3302	2,613.00	2,613.00	0.0%
Health and Welfare Benefits		3401-3402	5,975.00	5,975.00	0.0%
Unemployment Insurance		3501-3502	171.00	171.00	0.0%
Workers' Compensation		3601-3602	545.00	545.00	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			17,130.00	17,981.00	5.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	762,385.00	687,645.00	-9.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			762,385.00	687,645.00	-9.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,500.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,767,694.00	36,378,359.00	663.0%
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			4,769,194.00	36,378,359.00	662.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,582,869.00	37,118,145.00	564.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,118,747.00	2,548,063.00	-90.9%
5) TOTAL, REVENUES			28,118,747.00	2,548,063.00	-90.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		123,615.00	117,141.00	-5.2%
8) Plant Services	8000-8999		5,459,254.00	37,001,004.00	577.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,582,869.00	37,118,145.00	564.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			22,535,878.00	(34,570,082.00)	-253.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			22,535,878.00	(34,570,082.00)	-253.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,324,215.95	40,860,093.95	123.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,324,215.95	40,860,093.95	123.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,324,215.95	40,860,093.95	123.0%
2) Ending Balance, June 30 (E + F1e)			40,860,093.95	6,290,011.95	-84.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	40,860,093.95	6,290,011.95	-84.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	40,860,093.95	6,290,011.95
Total, Restricted Balance		40,860,093.95	6,290,011.95

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,549,058.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	30,000.00	30,000.00	0.0%
5) TOTAL, REVENUES			4,579,058.00	30,000.00	-99.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,384,553.00	15,730,000.00	364.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,384,553.00	15,730,000.00	364.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,194,505.00	(15,700,000.00)	-1,414.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,194,505.00	(15,700,000.00)	-1,414.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,505,495.06	15,700,000.06	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,505,495.06	15,700,000.06	8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,505,495.06	15,700,000.06	8.2%
2) Ending Balance, June 30 (E + F1e)			15,700,000.06	.06	-100.0%
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	15,700,000.06	.06	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,441,619.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			18,441,619.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	25,172.07		
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			25,172.07		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			18,416,447.32		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	4,549,058.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,549,058.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,000.00	30,000.00	0.0%
TOTAL, REVENUES			4,579,058.00	30,000.00	-99.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,717,110.00	2.00	-100.0%
Buildings and Improvements of Buildings		6200	1,667,443.00	15,729,998.00	843.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,384,553.00	15,730,000.00	364.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			3,384,553.00	15,730,000.00	364.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,549,058.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	30,000.00	30,000.00	0.0%
5) TOTAL, REVENUES			4,579,058.00	30,000.00	-99.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,384,553.00	15,730,000.00	364.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,384,553.00	15,730,000.00	364.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			1,194,505.00	(15,700,000.00)	-1,414.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			1,194,505.00	(15,700,000.00)	-1,414.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,505,495.06	15,700,000.06	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,505,495.06	15,700,000.06	8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,505,495.06	15,700,000.06	8.2%
2) Ending Balance, June 30 (E + F1e)			15,700,000.06	.06	-100.0%
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	15,700,000.06	.06	-100.0%
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	15,700,000.06	.06
Total, Restricted Balance		15,700,000.06	.06

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	75,816.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	254,044.00	214,859.00	-15.4%
5) TOTAL, REVENUES			329,860.00	214,859.00	-34.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	607,988.00	628,547.00	3.4%
6) Capital Outlay		6000-6999	12,561,267.00	25,282,721.00	101.3%
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			13,169,255.00	25,911,268.00	96.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,839,395.00)	(25,696,409.00)	100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,000,000.00	15,000,000.00	-28.6%
b) Transfers Out		7600-7629	55,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	469,000.00	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			21,414,000.00	15,000,000.00	-30.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,574,605.00	(10,696,409.00)	-224.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,770,185.56	84,344,790.56	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,770,185.56	84,344,790.56	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,770,185.56	84,344,790.56	11.3%
2) Ending Balance, June 30 (E + F1e)			84,344,790.56	73,648,381.56	-12.7%
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	30,143,290.15	29,423,381.15	-2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	54,201,500.41	44,225,000.41	-18.4%
Future Projects	0000	9780	*54,201,500.41*		
Future Projects	0000	9780		*44,225,000.41*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	68,978,220.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	682,233.48		
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			69,660,454.47		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	164,289.14		
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			164,289.14		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			69,496,165.33		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	75,816.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			75,816.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	113,995.00	114,859.00	0.8%
Interest		8660	80,849.00	50,000.00	-38.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	59,200.00	50,000.00	-15.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			254,044.00	214,859.00	-15.4%
TOTAL, REVENUES			329,860.00	214,859.00	-34.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,409.00	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	587,579.00	628,547.00	7.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			607,988.00	628,547.00	3.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	8,428,937.00	4,000,000.00	-52.5%
Buildings and Improvements of Buildings		6200	4,132,330.00	21,282,721.00	415.0%
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			12,561,267.00	25,282,721.00	101.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,169,255.00	25,911,268.00	96.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	21,000,000.00	15,000,000.00	-28.6%
(a) TOTAL, INTERFUND TRANSFERS IN			21,000,000.00	15,000,000.00	-28.6%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	55,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			55,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	469,000.00	0.00	-100.0%
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			469,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			21,414,000.00	15,000,000.00	-30.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	75,816.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	254,044.00	214,859.00	-15.4%
5) TOTAL, REVENUES			329,860.00	214,859.00	-34.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		13,169,255.00	25,911,268.00	96.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,169,255.00	25,911,268.00	96.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(12,839,395.00)	(25,696,409.00)	100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,000,000.00	15,000,000.00	-28.6%
b) Transfers Out		7600-7629	55,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	469,000.00	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			21,414,000.00	15,000,000.00	-30.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			8,574,605.00	(10,696,409.00)	-224.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,770,185.56	84,344,790.56	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,770,185.56	84,344,790.56	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,770,185.56	84,344,790.56	11.3%
2) Ending Balance, June 30 (E + F1e)			84,344,790.56	73,648,381.56	-12.7%
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	30,143,290.15	29,423,381.15	-2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	54,201,500.41	44,225,000.41	-18.4%
Future Projects	0000	9780	*54,201,500.41*		
Future Projects	0000	9780		*44,225,000.41*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6230	California Clean Energy Jobs Act	75,816.00	0.00
9010	Other Restricted Local	30,067,474.15	29,423,381.15
Total, Restricted Balance		30,143,290.15	29,423,381.15

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

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

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**

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

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	22,423.00
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

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

Fiscal Year		Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)					
	District Regular	21,803	21,813		
	Charter School	2,191	2,225		
	Total ADA	**23,994**	**24,038**	**N/A**	**Met**
Second Prior Year (2020-21)					
	District Regular	21,344	21,652		
	Charter School	2,289	2,239		
	Total ADA	**23,633**	**23,891**	**N/A**	**Met**
First Prior Year (2021-22)					
	District Regular	21,419	21,617		
	Charter School	2,182	1,965		
	Total ADA	**23,601**	**23,582**	**0.1%**	**Met**
Budget Year (2022-23)					
	District Regular	20,312			
	Charter School	2,111			
	Total ADA	**22,423**			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

by more than the following percentage levels:

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 22,423.0

District's Enrollment Standard Percentage Level: **1.0%**

2A. Calculating the District's Enrollment Variances

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

		Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	
Fiscal Year		Budget	CBEDS Actual		Status
Third Prior Year (2019-20)					
	District Regular	23,217	23,014		
	Charter School	2,260	2,325		
	Total Enrollment	**25,477**	**25,339**	**0.5%**	**Met**
Second Prior Year (2020-21)					
	District Regular	22,716	22,203		
	Charter School	2,395	2,293		
	Total Enrollment	**25,111**	**24,496**	**2.4%**	**Not Met**
First Prior Year (2021-22)					
	District Regular	21,855	21,758		
	Charter School	2,282	2,185		
	Total Enrollment	**24,137**	**23,943**	**0.8%**	**Met**

Budget Year (2022-23)		
	District Regular	21,643
	Charter School	2,209
	Total Enrollment	**23,852**

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year		P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2019-20)				
	District Regular	21,651	23,014	
	Charter School	2,225	2,325	
	Total ADA/Enrollment	**23,876**	**25,339**	**94.2%**
Second Prior Year (2020-21)				
	District Regular	21,652	22,203	
	Charter School	2,239	2,293	
	Total ADA/Enrollment	**23,891**	**24,496**	**97.5%**
First Prior Year (2021-22)				
	District Regular	18,774	21,758	
	Charter School	1,965	2,185	
	Total ADA/Enrollment	**20,740**	**23,943**	**86.6%**
			Historical Average Ratio:	92.8%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **93.3%**

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

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

Fiscal Year		Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2022-23)					
	District Regular	20,312	21,643		
	Charter School	2,111	2,209		
	Total ADA/Enrollment	**22,423**	**23,852**	**94.0%**	**Not Met**
1st Subsequent Year (2023-24)					
	District Regular	20,312	21,643		
	Charter School	2,111	2,209		
	Total ADA/Enrollment	**22,423**	**23,852**	**94.0%**	**Not Met**
2nd Subsequent Year (2024-25)					
	District Regular	20,312	21,643		
	Charter School	2,111	2,209		
	Total ADA/Enrollment	**22,423**	**23,852**	**94.0%**	**Not Met**

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

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

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

Explanation:
(required if NOT met)

The 2021-22 year of the three year average is abnormally low due to back in person and sickness due to the COVID virus. The attendance % is projected to be 94% for the future years.

4. **CRITERION: LCFF Revenue**

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

			Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1 - Change in Population			(2021-22)	(2022-23)	(2023-24)	(2024-25)
	a.	ADA (Funded) (Form A, lines A6 and C4)	23,652.24	22,502.00	22,502.00	22,502.00
	b.	Prior Year ADA (Funded)		23,652.24	22,502.00	22,502.00
	c.	Difference (Step 1a minus Step 1b)		(1,150.24)	0.00	0.00
	d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(4.86%)	0.00%	0.00%
Step 2 - Change in Funding Level						
	a.	Prior Year LCFF Funding		320,774,514.00	326,304,394.00	335,780,111.00
	b1.	COLA percentage		6.56%	3.61%	3.64%
	b2.	COLA amount (proxy for purposes of this criterion)		21,042,808.12	11,779,588.62	12,222,396.04
	c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		6.6%	3.6%	3.6%
Step 3 - Total Change in Population and Funding Level		(Step 1d plus Step 2c)		1.7%	3.6%	3.6%
		LCFF Revenue Standard (Step 3, plus/minus 1%):		**0.70% to 2.70%**	**2.61% to 4.61%**	**2.64% to 4.64%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	55,000,000.00	55,000,000.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	320,774,514.00	326,304,394.00	335,780,111.00	346,848,030.00
District's Projected Change in LCFF Revenue:		1.72%	2.90%	3.30%
LCFF Revenue Standard		**0.70% to 2.70%**	**2.61% to 4.61%**	**2.64% to 4.64%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2019-20)	195,088,522.47	225,935,370.32	86.3%
Second Prior Year (2020-21)	173,932,802.82	206,226,181.17	84.3%
First Prior Year (2021-22)	196,650,916.00	241,701,385.00	81.4%
		Historical Average Ratio:	84.0%

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**81.0% to 87.0%**	**81.0% to 87.0%**	**81.0% to 87.0%**

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

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

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

	Budget - Unrestricted (Resources 0000-1999)			
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2022-23)	205,867,267.00	234,671,814.00	87.7%	Not Met
1st Subsequent Year (2023-24)	237,442,841.00	270,549,421.00	87.8%	Not Met
2nd Subsequent Year (2024-25)	230,345,434.00	269,191,326.00	85.6%	Met

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

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

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

Explanation:
(required if NOT met)

The variance is minimal of 0.7% in 2022-23 and 0.8% in 2023-24.

6. **CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.70%	3.61%	3.64%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-8.30% to 11.70%**	**-6.39% to 13.61%**	**-6.36% to 13.64%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.30% to 6.70%	-1.39% to 8.61%	-1.36% to 8.64%

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

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

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	214,606,444.00		
Budget Year (2022-23)	113,497,659.00	(47.11%)	Yes
1st Subsequent Year (2023-24)	36,515,584.00	(67.83%)	Yes
2nd Subsequent Year (2024-25)	28,504,677.00	(21.94%)	Yes

Explanation:
(required if Yes)

Federal rev enues decrease each y ear with portions of COVID funds being remov ed. There are no COVID funds budgeted in 2024-25.

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

First Prior Year (2021-22)	81,876,900.00		
Budget Year (2022-23)	85,509,906.00	4.44%	No
1st Subsequent Year (2023-24)	85,185,698.00	(.38%)	No
2nd Subsequent Year (2024-25)	85,185,698.00	0.00%	No

Explanation:
(required if Yes)

2022-23 is ELOP increase. 2023-24 is only 0.38% v ariance.

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

First Prior Year (2021-22)	7,662,880.00		
Budget Year (2022-23)	4,892,913.00	(36.15%)	Yes
1st Subsequent Year (2023-24)	4,892,913.00	0.00%	No
2nd Subsequent Year (2024-25)	4,892,913.00	0.00%	No

Explanation:
(required if Yes)

The 2022-23 decrease is one-time funding from SMAQMD.

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

First Prior Year (2021-22)	56,660,052.00		
Budget Year (2022-23)	38,666,806.00	(31.76%)	Yes
1st Subsequent Year (2023-24)	32,520,486.00	(15.90%)	Yes
2nd Subsequent Year (2024-25)	32,520,486.00	0.00%	No

Explanation:
(required if Yes)

Reductions due to go along with COVID rev enue being remov ed.

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

First Prior Year (2021-22)	168,878,677.00		
Budget Year (2022-23)	84,778,782.00	(49.80%)	Yes
1st Subsequent Year (2023-24)	60,348,782.00	(28.82%)	Yes
2nd Subsequent Year (2024-25)	60,191,562.00	(.26%)	No

Explanation:
(required if Yes)

Reductions to go along with COVID rev enue being remov ed.

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

DATA ENTRY: All data are extracted or calculated.

Percent Change

Object Range / Fiscal Year	Amount	Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2021-22)	304,146,224.00		
Budget Year (2022-23)	203,900,478.00	(32.96%)	Not Met
1st Subsequent Year (2023-24)	126,594,195.00	(37.91%)	Not Met
2nd Subsequent Year (2024-25)	118,583,288.00	(6.33%)	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	225,538,729.00		
Budget Year (2022-23)	123,445,588.00	(45.27%)	Not Met
1st Subsequent Year (2023-24)	92,869,268.00	(24.77%)	Not Met
2nd Subsequent Year (2024-25)	92,712,048.00	(.17%)	Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)	Federal revenues decrease each year with portions of COVID funds being removed. There are no COVID funds budgeted in 2024-25.
Explanation: Other State Revenue (linked from 6B if NOT met)	2022-23 is ELOP increase. 2023-24 is only 0.38% variance.
Explanation: Other Local Revenue (linked from 6B if NOT met)	The 2022-23 decrease is one-time funding from SMAQMD.

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

Explanation: Books and Supplies (linked from 6B if NOT met)	Reductions due to go along with COVID revenue being removed.

Explanation: **Services and Other Exps** (linked from 6B if NOT met)	Reductions to go along with COVID revenue being removed.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? **No**

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) **0.00**

2. Ongoing and Major Maintenance/Restricted Maintenance Account

		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)	405,758,030.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
c. Net Budgeted Expenditures and Other Financing Uses	405,758,030.00	12,172,740.90	11,300,000.00	Not Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

The RRMA budget is based on anticipated actual expenditures which will be less than the Adopted budget expenditures (there will be unspent program carryover funds).

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	19,000,000.00	26,588,815.00	36,453,953.80
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	6,501,699.10	280,265.64	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(10,063,498.54)	0.00	(.38)
	e. Available Reserves (Lines 1a through 1d)	15,438,200.56	26,869,080.64	36,453,953.42
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	365,916,547.43	443,146,919.19	625,448,946.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	365,916,547.43	443,146,919.19	625,448,946.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.2%	6.1%	5.8%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**1.4%**	**2.0%**	**1.9%**

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

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

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

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

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	10,439,541.67	246,816,006.48	N/A	Met
Second Prior Year (2020-21)	(6,725,455.38)	270,365,681.77	2.5%	Not Met
First Prior Year (2021-22)	3,698,852.00	272,701,385.00	N/A	Met
Budget Year (2022-23) (Information only)	18,102,998.00	259,671,614.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. **CRITERION: Fund Balance**

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 22,502

District's Fund Balance Standard Percentage Level: 1.0%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2019-20)	39,706,459.00	39,706,458.89	0.0%	Met
Second Prior Year (2020-21)	41,022,419.00	50,146,000.56	N/A	Met
First Prior Year (2021-22)	32,545,217.00	43,420,545.18	N/A	Met
Budget Year (2022-23) (Information only)	47,119,397.18			

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

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	22,423	22,423	22,423
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? **No**
2. If you are the SELPA AU and are excluding special education pass-through funds:

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	506,304,005.00	457,537,264.00	448,800,261.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	506,304,005.00	457,537,264.00	448,800,261.00
4.	Reserve Standard Percentage Level	3%	3%	3%

5.	Reserve Standard - by Percent (Line B3 times Line B4)	15,189,120.15	13,726,117.92	13,464,007.83
6.	Reserve Standard - by Amount ($75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard** **(Greater of Line B5 or Line B6)**	**15,189,120.15**	**13,726,117.92**	**13,464,007.83**

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	49,555,051.13	40,624,159.13	43,487,281.13
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(.38)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	49,555,050.75	40,624,159.13	43,487,281.13
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.79%	8.88%	9.69%
	District's Reserve Standard **(Section 10B, Line 7):**	**15,189,120.15**	**13,726,117.92**	**13,464,007.83**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation: (required if NOT met)	

SUPPLEMENTAL INFORMATION

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

S1. **Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? | No |

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

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

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? | No |

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

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

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? | No |

1b. If Yes, identify the expenditures:

S4. **Contingent Revenues**

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years
contingent on reauthorization by the local government, special legislation, or other definitive act
(e.g., parcel taxes, forest reserves)? | No |

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

S5. **Contributions**

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0% or -$20,000 to +$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2021-22)	(40,802,836.00)			
Budget Year (2022-23)	(42,653,536.00)	1,850,700.00	4.5%	Met
1st Subsequent Year (2023-24)	(43,285,536.00)	632,000.00	1.5%	Met
2nd Subsequent Year (2024-25)	(43,917,536.00)	632,000.00	1.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2021-22)	355,000.00			
Budget Year (2022-23)	300,000.00	(55,000.00)	(15.5%)	Not Met
1st Subsequent Year (2023-24)	300,000.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	300,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2021-22)	31,000,000.00			
Budget Year (2022-23)	25,000,000.00	(6,000,000.00)	(19.4%)	Not Met
1st Subsequent Year (2023-24)	25,000,000.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	25,000,000.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The Fund 40 tower lease funds transfer to Fund 01 is eliminated for 2022-23.

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

Explanation:
(required if NOT met)

The Fund 01 to Fund 40 transfer for facility projects is reduced for 2022-23.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1,2022-23
Leases		FD 01	FD 01: OB 7439	159,761
Certificates of Participation				
General Obligation Bonds		FD 51	FD 51: (BIRF): OB 7439	310,410,581
Supp Early Retirement Program		FD 01	FD 01: OB 5800	3,611,985
State School Building Loans				
Compensated Absences				

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

TOTAL:				314,182,327

Type of Commitment (continued)	Prior Year (2021-22) Annual Payment (P & I)	Budget Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Leases	1,633,891	169,641	0	0
Certificates of Participation				
General Obligation Bonds	20,349,945	20,591,604	21,100,496	21,682,926
Supp Early Retirement Program	1,805,992	1,805,992	1,805,993	0
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	23,789,828	22,567,237	22,906,489	21,682,926
Has total annual payment increased over prior year (2021-22)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation: (required if Yes to increase in total annual payments)	

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

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

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

No

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

Explanation:
(required if Yes)

S7. **Unfunded Liabilities**

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

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

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

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

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

2. For the district's OPEB:

a. Are they lifetime benefits? — No

b. Do benefits continue past age 65? — No

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

Retiree health benefits are from age 55-65 with 15 years of service for certificated bargaining unit members (TRUE) and 10 years of service for all management, confidential, police and CSEA bargaining unit member.

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

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

	Self-Insurance Fund	Governmental Fund
	0	1,600,000

4. OPEB Liabilities

a. Total OPEB liability	463,239,487.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	463,239,487.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jul 01, 2020

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
5.	OPEB Contributions			
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	3,035,187.00	3,035,187.00	3,035,187.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,600,000.00	1,600,000.00	1,600,000.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00	0.00	0.00
	d. Number of retirees receiving OPEB benefits	286.00	286.00	286.00

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

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

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

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

Property, Liability and workers compensation are all with Schools Insurance Authority.

3. Self-Insurance Liabilities

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1423.8	1441.9	1439.9	1429.90

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

2021-22 negotiations are finalized. 2022-23 negotiations are in process with TRUE.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			

or

Multiyear Agreement

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits: GF = $1,501,198

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
7. Amount included for any tentative salary schedule increases		one-time and ongoing for 22-23 and 23-24	

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

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	14,075,882.00	14,075,882	14,075,882
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1,699,777	$1.8 mil	$1.9 mil
3.	Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	987.8	1,049.8	1,047.80	1,035.80

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

2021-22 negotiations are complete for CSEA and TRSPA. 2022-23 negotiations will start soon.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

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

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits: GF = $635,641

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
7. Amount included for any tentative salary schedule increases		one-time and ongoing for 22-23 & 23-24	

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	8,920,499.00	8,920,499	8,920,499
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,021,664	$1.1 mil	$1.1 mil

3.	Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	180.2	181.2	181.20	181.20

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

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

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

Negotiations Not Settled

3.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
4.	Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits	2,145,310.00		
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential

Step and Column Adjustments

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 21, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review