



**EAST SIDE**  
**HIGH SCHOOL DISTRICT**  
*Silicon Valley*

Preparing every student to thrive in a global society.

**2022 – 2023**  
**Recommended Budget**



Ron Wheelahan, Interim Associate Superintendent of Business Services

Silvia Pelayo, Director of Finance

June 23, 2022



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# East Side Union High School District 2022-23 Adopted Budget

## Executive Summary

### Introduction

The following Executive Summary is an overview of the financial data reported in the Standardized Account Code Structure (SACS) Proposed Budget. In addition, it summarizes changes and updates in budgetary information and forecast as a result of School Board and State fiscal actions. It is provided to assist the reader in understanding the information being reported within the accompanying forms.

This document applies to the June 23, 2022, East Side Union High School District 2022-23 Adopted Budget.

### State Budget Update

Governor Gavin Newsom's "California for All Kids" includes a mix of ongoing and one-time investments. Historic revenues present an opportunity for the state to further support education and opportunity for all kids, recruit and retain a well-prepared educator workforce, and reinforce the fiscal stability of the public school system. The May Revision builds upon the Governor's Budget by including a comprehensive package of investments to support these priorities.

At writing, the State Legislature has completed its budget proposal and

#### The Local Control Funding Formula (LCFF)

At May Revision, the 2022-23 cost-of-living adjustment is updated to 6.56 percent, now the largest cost-of-living adjustment in the history of LCFF.

#### Additional Ongoing LCFF Funding

To help local educational agencies address ongoing fiscal pressures, staffing shortages, and other operational needs, the May Revision includes \$2.1 billion ongoing Proposition 98 General Fund to increase LCFF base funding. This discretionary, ongoing increase is an important resource for all local educational agencies to mitigate the impacts of rising pension obligations, increased costs for goods and services, and other ongoing local budget concerns. An *approximate* amount would add-on 3.3 percent to our ongoing LCFF funding.

#### Discretionary Block Grant

Local educational agencies have indicated that increasing operational costs, including increasing pension contribution costs, are challenging their operational capacities. To assist districts in responding to these external pressures, the May Revision includes \$8 billion one-time Proposition 98 General Fund in discretionary funds, allocated on a per-pupil basis. It is the intent of the Administration that schools will use these one-time funds for purposes, including, but not limited to, protecting staffing levels, addressing student learning challenges, and supporting the mental health and wellness needs of students and staff. Funds received

by K-12 local educational agencies will offset applicable mandates debt owed to those entities. An *approximate* amount would be \$30 M of one-time discretionary funding.

#### Declining Enrollment and ADA Proposals

The May Revision proposes to mitigate the drop in enrollment, and subsequent ADA that is being experienced in 2021-22 by local educational agencies (LEAs) due to the pandemic. To do this, the May Revision proposes allowing all classroom-based LEAs the ability to be funded in 2021-22 on the greater of their current-year ADA or their current-year enrollment adjusted for pre-COVID-19 absence rates. The proposal to allow school districts the use of the average of the three prior years' ADA for LCFF funding purposes will be adjusted to allow for this change in 2021-22.

#### Child Nutrition

In 2020, the U.S. Department of Agriculture allowed states to apply for a waiver of certain requirements connected to the National School Lunch Program and School Breakfast Program. Specifically, California was granted a waiver of income eligibility requirements, which allowed schools to provide subsidized meals to all students regardless of income, and local educational agencies were allowed to receive reimbursement through the federal Seamless Summer Option, which provides a higher reimbursement for meals than the National School Lunch Program and School Breakfast Program. For the 2021-22 school year, schools claiming meals under the Seamless Summer Option received an even higher reimbursement equivalent to the Summer Food Service Program rate. These flexibilities are scheduled to expire on June 30, 2022.

The 2021 Budget Act included \$54 million ongoing Proposition 98 General Fund, and the 2022 Governor's Budget included an additional \$596 million ongoing Proposition 98 General Fund, to provide universal access to school meals for all K-12 students in California, beyond the expiration of the federal income eligibility waiver. The May Revision includes an additional \$611.8 million ongoing Proposition 98 General Fund to augment the state meal reimbursement rate sufficient to maintain meal reimbursement rates beginning in 2022-23. This higher rate of reimbursement will enable local educational agencies to continue offering higher-quality and more diverse meals for students.

#### Teacher and School Counselor Residencies

An important foundation of a whole-child centered school transformation effort is a well-prepared workforce of teachers and school counselors. To increase the pipeline of teachers and school counselors, the May Revision provides \$500 million one-time Proposition 98 General Fund to expand residency slots for teachers and school counselors. The May Revision also proposes statute to enable school counselor, social worker, and psychologist candidates to be eligible for the Golden State Teacher Grant Program, which provides incentives to individuals to consider earning a credential and serving at a priority school in California for four years, within eight years after completing a preparation program.

## Educator Support for Science, Technology, Engineering and Mathematics (STEM) Instruction

To support educators in providing effective STEM instruction that engages and inspires students, the May Revision includes \$85 million one-time Proposition 98 General Fund to create Pre-K through 12 grade educator resources and professional learning to implement the Next Generation Science Standards, the California Math Framework, the California Computer Science Standards, and the math and science domains of the California Preschool Learning Foundations. These funds will also support the alignment of other state STEM educator support initiatives (i.e., UC Subject Matter Projects, Early Math Initiative, etc.) with this work, to create a cohesive statewide continuum of instructional supports for all STEM educators. Additionally, the May Revision also includes \$300 million one-time Proposition 98 General Fund to augment resources available to local educational agencies for professional learning through the Educator Effectiveness Block Grant, with a priority for STEM educator supports.

### **Deferred Maintenance**

The May revision allocates one-time Proposition 98 General Fund dollars to deferred maintenance based on unduplicated pupils counts in 2021-22. The funds can be used to conduct major repair or replacement of building systems, painting, and any other significant maintenance items. Districts must establish a 2022-23 restricted deferred maintenance fund, the Governing Board must discuss plans and proposals at a regularly scheduled meeting and the funds must be encumbered or expended by June 30, 2026. An *approximate* amount would be \$3M of one-time restricted deferred maintenance funding.

## **ESUHSD 2020-2021 Fiscal Overview**

Based on the May Revision and the Santa Clara COE's oversight recommendation, the District is projecting only a slight decrease in LCFF revenues for 2022-23. Even though LCFF revenues are projected to be augmented by 6.56%, our declining enrollment and average daily attendance (ADA) offsets any LCFF increase. For the multi-year budget, the District's budget for 2023-24 reflects an ongoing Reduction in Force (RIF) totaling \$7.85 million in order for the District to meet its 3% reserve requirements for economic uncertainty. In order to address the budget shortfall, the Board of Trustees will be considering a new Board Resolution specifying that the District would be required to implement budget reductions in force beginning in 2024-25 of at least \$42.35 million. However, since the State budget proposals for 2022-23 include many other revenue augmentations, it is recommended that the Board wait until the 2022-23 45-Day Budget Revision in August to recalculate its Fiscal Solvency Resolution.

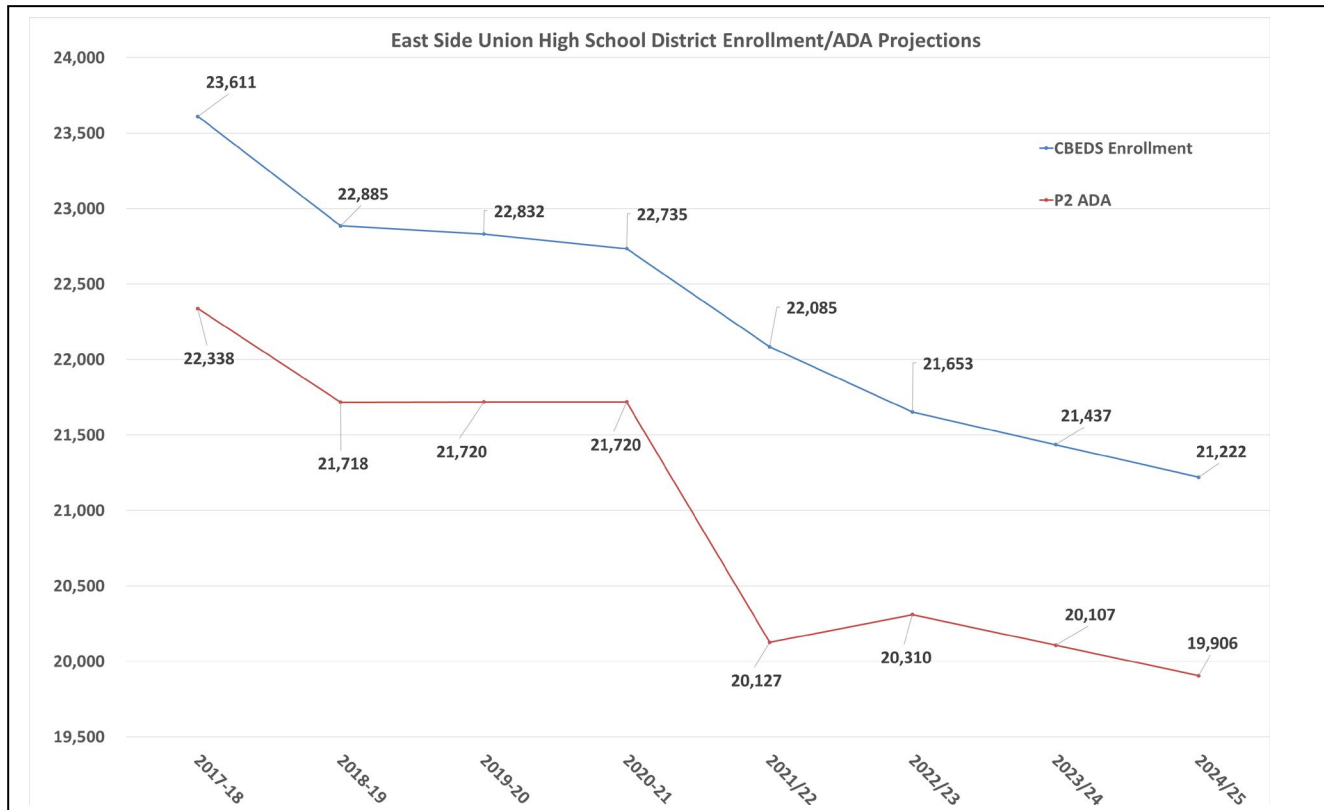
## **Revenue Summary**

### **Enrollment / ADA**

This preliminary budget projects an enrollment count of 21,653. At P-2 for 2021-22, our Average Daily Attendance submitted (not certified) is 20,127 (excluding COE program students). Education Code provides

financial safeguards for districts to be funded in the budget year at their higher P2 ADA level in the event a district's enrollment declines in consecutive years.

**Enrollment / ADA (Continued)**



**Local Control Funding Formula (LCFF)**

The District uses the FCMAT calculator for the Local Control Funding Formula (LCFF) revenue projection. For 2022-23, total LCFF revenue is based on receiving \$12,206 per ADA up from \$11,472 per ADA the year before. Included is also a 20% supplemental grant above the base for eligible students identified through an unduplicated count as Free & Reduced lunch eligible, English Language Learners, and Foster Youth. Although there is also an additional concentration grant for eligible students exceeding 55% of enrollment, the District is not currently eligible to receive any concentration funding. At budget adoption, the District's estimated enrollment for targeted eligible students totals an estimated 47.65%. The District's total LCFF, including supplemental funding at budget adoption totals \$247,912,149, and represents a decrease of -\$886,543 over fiscal year 2021-22.

**Revenues – Federal/Other State/Other Local**

Federal Revenues

The District's Federal Revenues are projected to increase by \$9.8 million as compared to 2021-22 due to earned revenue from the ESSER III COVID-19 funding.

Other State/Other Local Revenues

Other State and Local Revenues are estimated to increase by \$21.10 million as compared to 2021-22. The major changes were due to the one-time discretionary block grant revenues in the May revise, increase from the A-G Block Grant and a decrease due to the sunseting of the In-Person Instruction Grant.

## **Expenditure Summary**

The District's estimated expenditures for 2022-23 total \$357,183,197.

Certificated and Classified Salaries, and Benefits

Total Salary and Benefits increased by approximately \$22.93 million due to the increased cost of the salary settlement for 2022-23, increased cost related to Step/Column and longevity changes, and increased cost in employer contribution rates for the STRS and PERS pension systems.

LCFF funding was reallocated to provide funding for support to targeted student populations with additional counseling, social services, behavioral support, tiered interventions, and other support for 9<sup>th</sup> graders which increased FTE by 12.0.

A decrease in regular education classroom teacher FTEs due to enrollment decline.

Books, Supplies, Contracted Services, and Capital Outlay

In the category of Books, Supplies, Contracted Services, and Capital Outlay, costs are projected to increase by approximately \$6.3 million.

Contributions

- Special Education – Increased by \$7.7 million
- Routine Repair Maintenance – Increased by \$0.5 million
- Transportation – Increased by \$0.5 million
- Child Nutrition Services – Increase by \$2.0 million (Universal Meals Mandate)

### **Ending Balance Summary**

The 2022-23 preliminary budget projects a decrease of \$3.307 million in the ending fund balance from 2021-22. The District projects an ending fund balance plus general reserve of approximately \$52.7 million at the end of 2022-23.

The State requires a District our size to maintain an ending reserve equal to 3% of total expenditures and other uses. The adopted budget is based on the District’s 3% reserve totaling \$10.77 million.

**Components of the Ending Fund Balance**

<u>Components of Ending Fund Balance</u>	
Revolving Cash	\$ 11,500
Stores	\$ 202,498
Economic Uncertainty 3%	\$ 10,783,173
Legally Restricted (Categorical)	\$ 10,444,150
Designated Reserve – Budget Balancing	<u>\$ 31,270,038</u>
<b><u>Total Ending Fund Balance</u></b>	<b><u>\$ 52,711,359</u></b>

**Reserve % - All Undesignated Reserves total 3.00% of General Fund**

**General Fund Restricted**

Legally restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency. Restricted revenue funding is recognized in two ways; it is either recognized as deferred revenue, which means it is recognized as revenue once it is spent, or if received and not spent and has carry-over provisions, the funds are deferred until the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending balance. As of the 2022-23 budget adoption, the projected restricted general fund carry-over is estimated at \$10.44 Million.

**Child Nutrition Fund 61/Other Funds**

The adopted budget indicated that the District’s cafeteria fund is projected to have a deficit of \$2.0 million.

**Local Control Accountability Plan (LCAP) Budget**

The Local Control Accountability Plan (LCAP) budget is provided in the District’s unrestricted general fund. The District’s LCAP budget provides supplemental services to the District’s English Language Learners, economically disadvantaged, migrant education students throughout the District, and Foster Youths. The Local Control Accountability Plan augments and provides supplemental support services for counseling, common core math, class size reduction, A-G Credit Recovery, and other programs and services. The LCFF (supplemental) revenue is projected to be \$20,743,663.

**Multi-Year Financial Projection**

The 2022-23 Multi-Year Projection (MYP) at budget adoption reflects the District being able to maintain its 3% District mandated reserve in 2022-23 through 2024-25 after planned reductions are made going into 2023-24, if necessary. In order to address the budget shortfall and to provide a positive budget forecast, the Board will need to consider another Fiscal Solvency Resolution to reduce expenditures in 2023-24 by \$7.85 million. However,



there are additional appropriations anticipated in the 2022-23 budget bill that will be address in the Districts 45-Day Budget Revise for this budget.

The multi-year projections are based on assumptions listed in this report and include estimates for COLA, current bargained agreements, health and benefit increases, step and column adjustments, statutory benefit contribution rate increases, enrollment fluctuations, and other variables. Any salary adjustments yet to be negotiated are not factored at this time. All of this and any other changes in revenues and expenditures, will have an impact on the ending fund balance projected at this time. The Multi-Year Financial Projection assumes that the District will continue to operate in the same manner with all ongoing costs considerations currently in place. These include the costs of step and column adjustments, utilities and other ongoing expenditures such as encroachment from special education.

**Multi-Year Financial Projection Summary for the General Fund:**

	(2021-2022) Estimated Actuals	2022-2023 (Budget)	2023-2024 (Year 2)	2024-2025 (Year 3)
Beginning Balance	\$63.0 M	\$56.0 M	\$52.7 M	\$15.2 M
Total Revenues	\$322.0 M	\$356.1 M	\$322.5 M	\$320.2 M
Total Expenditures Including Transfers	-\$329.0 M	-\$359.4 M	-\$360.0 M*	-\$324.0 M*
Net Increase / (Decrease)	(\$ 7.0 M)	(\$ 3.3 M)	(\$37.5 M)	(\$ 3.8 M)
Ending Fund Balance	\$56.0 M	\$52.7 M	\$15.2 M	\$11.4 M

**Final Comments**

The recommendation to the Governing Board is to adopt the proposed 2022-23 budget and meet the positive certification requirements for the adopted budget year and the next two years with a positive ending fund balance contingent upon reductions made due to declining enrollment.

The State is expected to adopt its 2022-23 budget by June 15<sup>th</sup>. Although the news coming out of Sacramento regarding the State’s Education Budget is unclear at this time whether the Governor’s May Revision or the State Legislature’s budget proposal is ultimately approved, the District continues to be plagued by increasing costs related to declining enrollment, increased STRS and PERS pension contributions, increased special education and health benefits costs

In summary, the District will continue to be proactive and vigilant in managing its fiscal resources while ensuring that our schools, teachers, staff, and students have the resources they need to maintain the excellent educational program the community has come to enjoy and respect. The District will work with its stakeholders to explore new cost savings strategies and revenue enhancement efforts to provide relief to the District’s budget.

**On behalf of the Superintendent, a special thanks is extended to our Governing Board, Staff, Students, Parents, and Stakeholders for their continued support!**

# **SECTION 1**

## **2022/23 District Budget Assumptions Update and Comparative Analysis**

EAST SIDE UNION HIGH SCHOOL DISTRICT

2022 / 23 Proposed - Budget Assumptions

	2021 / 22	2022 / 23
Description	Estimated Actuals	Preliminary Budget
Enrollment (CBEDS) Projected with NPS and Post Seniors	22,085	21,653
Projected Funded Average Daily Attendance (ADA)	21,480	20,105
East Side Special Ed ADA in County Program	207	205
<b>Based on SSC Dartboard</b>		
Statutory COLA	1.70%	6.56%
Augmentation	3.37%	0.00%
Effective Change in LCFF	5.07%	6.56%
LCFF Target Base	9,802	10,445
LCFF CTE	255	272
LCFF Unduplicated Count Percentage	48.57%	47.65%
LCFF Entitlement	248,798,692	247,912,149
LCFF Entitlement PER ADA	11,472	12,206
<b>Other Revenues:</b>		
Lottery per ADA - Unrestricted	163	163
	3,521,964	3,453,279
Lottery per ADA - Restricted	65	65
	1,404,464	1,377,074
Mandate Cost Block Grant per ADA	63	67
	1,353,568	1,340,785
Title I	3,235,115	3,979,512
Title II	411,970	792,477
Title III	686,352	635,735
Title IV	125,688	514,882
ESSA Comprehensive Supp & Improv	504,338	605,157
CRRSA Act (ESSER) II	10,288,235	0
American Rescue Fund (ESSER) III		16,239,651
Expanded Learning Opportunities (ELO) Grant	607,771	6,799,078
K-12 Strong Workforce (SWP)	1,068,612	1,113,179
In-Person Instruction (IPI) Grant	8,608,370	
Educator Effectiveness Grant	3,307,228	
Sp Ed: Dispute Prevention and Resolution	299,627	
Sp Ed: Learning Recovery Support	1,685,402	
Use of Facilities Rental	926,616	1,004,184
<b>Salaries:</b>		
Projected Step & Column		
Certificated	1.50%	1.50%
Classified	2.00%	2.00%
Management	1.50%	1.50%
Salary Increases for Certificated & Classified	4.00%	4.00%
Decrease Teacher FTEs due to Enrollment Changes	(8.6 FTEs)	(14.2 FTE's)
New Certificated FTEs		13.0 FTEs
<b>Reduction In Force Strategy</b>		
Certificated Staff	(0.0 FTEs)	(0.0 FTEs)
Classified Staff	(0.0 FTEs)	(0.0 FTEs)
Administrators/Managers/Confidentials	(0.0 FTEs)	(0.0 FTEs)
Projected Savings with RIF		
<b>Benefits:</b>		
STRS	16.92%	19.10%
PERS	22.91%	25.37%
Medicare	1.45%	1.45%
OASDI	6.20%	6.20%
Workers' Comp	1.7531%	1.7531%
Unemployment Insurance	0.50%	0.50%
Health & Welfare Increase	6.00%	7.62%
SERP Annuity	2,070,833	1,421,282
OPEB Paid by Fund 71	2,730,000	2,930,000
Add Back Medical Benefits Expense in General Fund	4,500,000	0
<b>Operations:</b>		
Utilities / Communication Rates Increase	10%	10%
Properties / Liabilities Insurance Rates Increase	8%	10%
Board Election Cost		823,000
OPEB Debt Payment	2,318,312	2,365,432
<b>Contributions:</b>		
Contribution from Restricted Local Funds		
Contribution to Special Ed	(44,531,348)	(52,239,550)
Contribution to Restricted Routine Maintenance:		
From Unrestricted General Fund	(5,062,276)	(5,542,276)
From Redevelopment Funds	(4,457,724)	(4,457,724)
Total Contribution to Restricted Routine Maintenance	(9,520,000)	(10,000,000)
<b>Fund Transfers In/(Out):</b>		
Transfer from (to) General Reserve (F17)	0	0
Transfer to Child Development Fund (F12)	0	0
Transfer to Child Nutrition Services (F61)	(117,583)	(1,950,595)
Transfer to Property & Liabilities Fund (F67)	(100,000)	(100,000)

**East Side Union High School District**  
**General Fund 2022 / 23 Proposed Budget**

Categories	2021/22 Second Interim			2021/22 Estimated Actuals			2022/23 Proposed Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenues</b>									
LCFF	248,707,772	-	248,707,772	248,798,692	-	248,798,692	247,912,149	-	247,912,149
One-time Discretionary Block Grant							30,000,000		30,000,000
Federal	-	23,979,686	23,979,686	-	20,392,306	20,392,306	-	35,689,277	35,689,277
Other State	4,833,074	32,581,217	37,414,291	4,833,074	34,159,182	38,992,256	4,828,888	25,533,561	30,362,449
Local	4,746,146	9,195,238	13,941,384	4,033,970	9,843,010	13,876,980	4,220,708	7,946,162	12,166,870
<b>Total Revenues</b>	<b>258,286,992</b>	<b>65,756,141</b>	<b>324,043,133</b>	<b>257,665,736</b>	<b>64,394,498</b>	<b>322,060,234</b>	<b>286,961,745</b>	<b>69,169,000</b>	<b>356,130,745</b>
<b>Expenditures</b>									
Certificated Salaries	109,262,462	36,371,616	145,634,078	109,021,267	34,997,399	144,018,666	115,614,428	37,283,260	152,897,688
Classified Salaries	21,173,150	12,721,569	33,894,719	21,055,660	12,433,763	33,489,423	22,430,662	14,212,169	36,642,831
RIF Budget Reduction			-			-			-
Employee Benefits	58,912,512	37,159,378	96,071,890	58,608,814	38,188,300	96,797,114	65,914,158	41,985,373	107,899,531
Books & Supplies	2,010,511	5,819,803	7,830,315	1,665,843	5,377,519	7,043,362	1,539,391	6,219,027	7,758,418
Operation & Contracted Services	20,698,493	20,660,590	41,359,082	19,820,089	18,866,858	38,686,947	21,581,204	22,705,570	44,286,774
Capital Outlay	50,000	69,500	119,500	29,105	25,234	54,339	5,000	32,000	37,000
Other Outgo & ROC/P Transfer	3,879,391	3,612,399	7,491,790	3,879,391	3,408,766	7,288,157	3,725,763	2,507,539	6,233,302
Direct Support/Indirect Costs	(5,144,401)	4,427,048	(717,353)	(4,975,460)	4,243,866	(731,594)	(3,725,847)	2,993,377	(732,470)
Debt Services	2,318,312	-	2,318,312	2,318,312	-	2,318,312	2,365,432	-	2,365,432
<b>Total Expenditures</b>	<b>213,160,430</b>	<b>120,841,903</b>	<b>334,002,333</b>	<b>211,423,021</b>	<b>117,541,705</b>	<b>328,964,726</b>	<b>229,450,191</b>	<b>127,938,315</b>	<b>357,388,506</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>45,126,562</b>	<b>(55,085,762)</b>	<b>(9,959,200)</b>	<b>46,242,715</b>	<b>(53,147,207)</b>	<b>(6,904,492)</b>	<b>57,511,554</b>	<b>(58,769,315)</b>	<b>(1,257,761)</b>
<b>Other Sources / Uses</b>									
Subtract:									
Transfer to Child Nutrition Fund 61	117,583	-	117,583	-	-	-	1,950,595	-	1,950,595
Transfer to Child Development	-	-	-	-	-	-	-	-	-
Transfer to Other Restricted Resource	-	913,577	913,577	-	913,577	913,577	-	-	-
Transfer to Properties/Liab Fund F67	100,000	-	100,000	100,000	-	100,000	100,000	-	100,000
Add:									
Transfer from	-	-	-	-	-	-	-	-	-
Transfer from Gen Reserve F17	-	-	-	-	-	-	-	-	-
Transfer from Other Restricted Programs	-	913,577	913,577	-	913,577	913,577	-	-	-
Contribute to Special Ed	(45,816,074)	45,816,074	-	(44,531,348)	44,531,348	-	(52,239,550)	52,239,550	-
Contribute to Restricted Routine Maintenance	(5,062,276)	5,062,276	(0)	(5,062,276)	5,062,276	-	(5,542,276)	5,542,276	-
Contribute to Other Restricted Program	(15,369)	15,369	-	(15,369)	15,369	-	-	-	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(5,984,740)</b>	<b>(4,192,043)</b>	<b>(10,176,783)</b>	<b>(3,466,278)</b>	<b>(3,538,214)</b>	<b>(7,004,492)</b>	<b>(2,320,867)</b>	<b>(987,489)</b>	<b>(3,308,356)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 48,054,355</b>	<b>\$ 14,969,853</b>	<b>\$ 63,024,208</b>	<b>\$ 48,054,355</b>	<b>\$ 14,969,853</b>	<b>\$ 63,024,208</b>	<b>\$ 44,588,077</b>	<b>\$ 11,431,639</b>	<b>\$ 56,019,716</b>
<b>ENDING FUND BALANCE</b>	<b>42,069,615</b>	<b>10,777,810</b>	<b>52,847,425</b>	<b>44,588,077</b>	<b>11,431,639</b>	<b>56,019,716</b>	<b>42,267,210</b>	<b>10,444,150</b>	<b>52,711,360</b>
<b>Components of Ending Fund Balance</b>									
Revolving Cash	11,500		11,500	11,500		11,500	11,500		11,500
Stores	202,498		202,498	202,498		202,498	202,498		202,498
Legally Restricted Reserve		10,777,810	10,777,810		11,431,639	11,431,639		10,444,150	10,444,150
<b>Assigned</b>									
Carryover			-			-			-
Supplemental			-			-			-
For Fiscal Solvency and 3% MYP Reserve	-		-	-		-	31,270,000		31,270,000
Prepaid Expenditures			-			-			-
<b>3% Reserve for Economic Uncertainties</b>	<b>10,054,005</b>		<b>10,054,005</b>	<b>9,899,349</b>		<b>9,899,349</b>	<b>10,783,173</b>		<b>10,783,173</b>
<b>Unassigned/Unappropriated</b>	<b>\$ 31,801,612</b>	<b>\$ 0</b>	<b>\$ 31,801,612</b>	<b>\$ 34,474,730</b>	<b>\$ 0</b>	<b>\$ 34,474,730</b>	<b>\$ 39</b>	<b>\$ 0</b>	<b>\$ 39</b>
	12.49%			13.45%			3.00%		

**East Side Union High School District  
General Fund 2022 / 23 Proposed Budget**

Categories	2021/22 Second Interim			2021/22 Estimated Actuals			2022/23 Proposed Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Components of Ending Fund Balance</b>									
District Revolving Cash	11,500		11,500	11,500		11,500	11,500		11,500
District Warehouse Store	202,498		202,498	202,498		202,498	202,498		202,498
Site Projected Carryover			-			-			-
Supplemental	1,098,057		1,098,057	1,098,057		1,098,057			-
For Fiscal Solvency and 3% MYP Reserve			-			-			-
Prepaid Expenditures									
3% Reserve for Economic Uncertainties	10,054,005		10,054,005	9,899,349		9,899,349	10,783,173		10,783,173
For Balancing Multi-Year Projection	30,703,555		30,703,555	33,376,673		33,376,673	31,270,039		31,270,039
<b>Restricted Categorical Programs</b>			-			-			-
Medi-Cal Billing Option		949,667	949,667		949,684	949,684		761,125	761,125
Restricted Lottery		2,868,478	2,868,478		2,834,085	2,834,085		2,671,159	2,671,159
Classified Sch Employee PD Block Grant		96,804	96,804		96,804	96,804		96,804	96,804
Restricted Routine Maintenance		852,298	852,298		852,957	852,957		1,252,957	1,252,957
Educator Effectiveness & A-G		3,276,511	3,276,511		3,307,228	3,307,228		2,911,839	2,911,839
ESSERS III, ELO and IPO		139,832	139,832		685,347	685,347		81,038	81,038
Special Ed IDEA Basic Local Assistance		4,325	4,325			-		-	-
Special Ed Dispute Prevention		299,627	299,627		299,627	299,627		127,219	127,219
Special Ed Learning Recovery Support		1,643,279	1,643,279		1,638,351	1,638,351		1,638,351	1,638,351
Special Ed Low Incidence		246,276	246,276		246,276	246,276		246,276	246,276
Special Ed Mental Health		400,713	400,713		521,280	521,280		657,382	657,382
<b>Unassigned/Unappropriated</b>	<b>\$ 42,069,615</b>	<b>\$ 10,777,810</b>	<b>\$ 52,847,425</b>	<b>\$ 44,588,077</b>	<b>\$ 11,431,639</b>	<b>\$ 56,019,716</b>	<b>\$ 42,267,210</b>	<b>\$ 10,444,150</b>	<b>\$ 52,711,360</b>
	12.49%			13.45%			11.70%		

**East Side Union High School District  
General Fund Unrestricted LCAP Supplemental**

Categories	2021/22 Second Interim Supplemental	2021/22 Estimated Actuals Supplemental	2022/23 Proposed Budget Supplemental
<b>Revenues</b>			
LCFF	21,179,154	21,187,204	20,743,663
Federal	-	-	-
Other State	-	-	-
Local	-	-	-
<b>Total Revenues</b>	<b>21,179,154</b>	<b>21,187,204</b>	<b>20,743,663</b>
<b>Expenditures</b>			
Certificated Salaries	13,481,992	13,205,513	11,950,768
Classified Salaries	1,218,443	1,219,238	1,297,496
Employee Benefits	6,165,704	6,025,385	6,045,957
Books & Supplies	440,997	450,063	160,000
Operation & Contracted Services	1,488,763	1,420,068	1,297,609
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>22,795,900</b>	<b>22,320,268</b>	<b>20,751,830</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>(1,616,746)</b>	<b>(1,133,064)</b>	<b>(8,167)</b>
<b>Other Sources / Uses</b>			
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(1,616,746)</b>	<b>(1,133,064)</b>	<b>(8,167)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 2,714,803</b>	<b>\$ 2,714,803</b>	<b>\$ 1,581,739</b>
Fund Balance Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 1,098,057</b>	<b>\$ 1,581,739</b>	<b>\$ 1,573,572</b>

**East Side Union High School District  
Restricted General Fund**

Categories	2021/22 Estimated Actuals			2022/23 Proposed Budget		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
<b>Revenues</b>						
LCFF	0	0	0	0	0	0
Federal	15,934,685	4,457,621	20,392,306	31,037,030	4,652,247	35,689,277
Other State	30,753,138	3,406,044	34,159,182	24,009,478	1,524,083	25,533,561
Local	7,798,435	2,044,575	9,843,010	7,514,562	431,600	7,946,162
<b>Total Revenues</b>	<b>54,486,258</b>	<b>9,908,240</b>	<b>64,394,498</b>	<b>62,561,070</b>	<b>6,607,930</b>	<b>69,169,000</b>
<b>Expenditures</b>						
Certificated Salaries	17,483,957	17,513,441	34,997,399	18,489,275	18,793,985	37,283,260
Classified Salaries	6,355,663	6,078,100	12,433,763	6,754,835	7,457,334	14,212,169
Employee Benefits	25,564,496	12,623,804	38,188,300	27,113,047	14,872,326	41,985,373
Books & Supplies	5,256,015	121,504	5,377,519	5,952,912	266,115	6,219,027
Operation & Contracted Services	8,223,586	10,643,272	18,866,858	9,394,332	13,311,238	22,705,570
Capital Outlay	25,234	0	25,234	32,000	0	32,000
Other Outgo & ROC/P Transfer	24,500	3,384,266	3,408,766	0	2,507,539	2,507,539
Direct Support/Indirect Costs	2,020,972	2,222,894	4,243,866	1,318,128	1,675,249	2,993,377
Debt Services	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>64,954,424</b>	<b>52,587,281</b>	<b>117,541,705</b>	<b>69,054,529</b>	<b>58,883,786</b>	<b>127,938,315</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>(10,468,166)</b>	<b>(42,679,041)</b>	<b>(53,147,207)</b>	<b>(6,493,459)</b>	<b>(52,275,856)</b>	<b>(58,769,315)</b>
<b>Other Sources / Uses</b>						
Transfer in / out	5,077,645	44,531,348	49,608,993	5,542,276	52,239,550	57,781,826
Other Transfer in	0	0	0	0	0	0
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(5,390,521)</b>	<b>1,852,307</b>	<b>(3,538,214)</b>	<b>(951,183)</b>	<b>(36,306)</b>	<b>(987,489)</b>
<b>BEGINNING BALANCE</b>	<b>14,116,627</b>	<b>853,225</b>	<b>14,969,852</b>	<b>8,726,106</b>	<b>2,705,532</b>	<b>11,431,638</b>
Fund Balance Adjustment to Unrestricted						
<b>ENDING FUND BALANCE</b>	<b>8,726,106</b>	<b>2,705,532</b>	<b>11,431,638</b>	<b>7,774,923</b>	<b>2,669,226</b>	<b>10,444,149</b>



# **SECTION 2**

## **Enrollment and Average Daily Attendance (ADA) Update Through 2024/25**

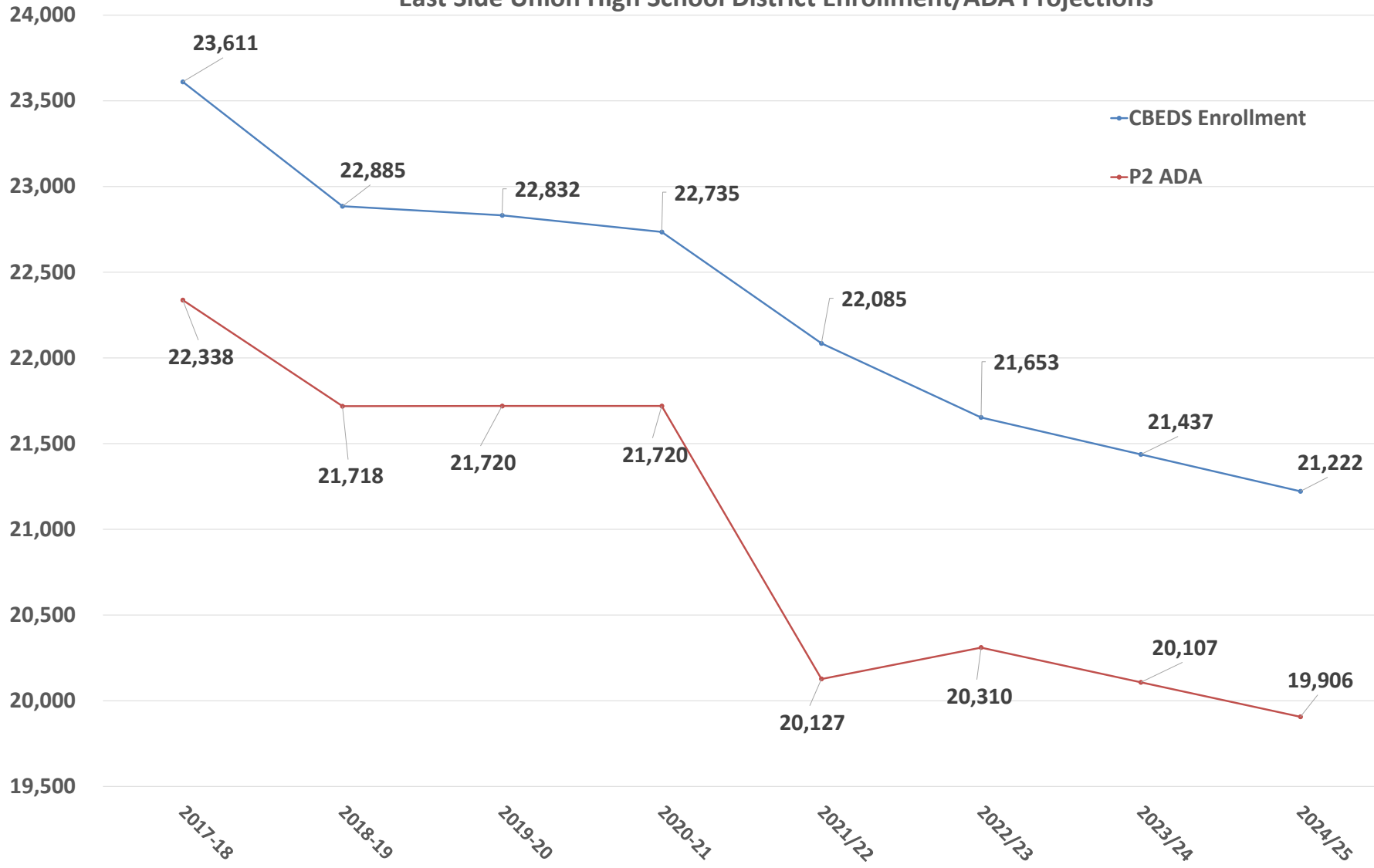
**East Side Union High School District**  
**Enrollment/ADA Projections Through 2024/25**

<b>Fiscal Year</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020/21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023/24</b>	<b>2024/25</b>
<b>Grade</b>	<b>CBEDS Enrollment</b>								
<b>Level</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
9	5617	5722	5409	5419	5363	5063	5302	5293	5065
10	5626	5609	5692	5482	5459	5290	5098	5302	5293
11	5981	5666	5580	5723	5487	5429	5277	5098	5302
12	5817	6096	5695	5715	5946	5833	5507	5277	5098
Adult Transition Program	172	188	179	178	179	173	179	179	179
NPS	74	55	51	59	54	56	55	55	55
<b>Total CBEDS Enrollment</b>	<b>23,287</b>	<b>23,336</b>	<b>22,606</b>	<b>22,576</b>	<b>22,488</b>	<b>21,844</b>	<b>21,418</b>	<b>21,204</b>	<b>20,992</b>
COE Sp Ed	272	275	279	256	247	241	235	233	230
<b>P2 ADA</b>	<b>22,309</b>	<b>22,338</b>	<b>21,718</b>	<b>21,720</b>	<b>21,720</b>	<b>20,127</b>	<b>20,310</b>	<b>20,107</b>	<b>19,906</b>
<b>Enrollment to ADA %</b>	<b>94.69%</b>	<b>94.61%</b>	<b>94.90%</b>	<b>95.13%</b>	<b>95.54%</b>	<b>91.13%</b>	<b>93.80%</b>	<b>93.80%</b>	<b>93.80%</b>

Enrollment is the total number of students enrolled in the District schools on the State designated October reporting date for the California Basic Education Data System (CBEDS). The ADA or Average Daily Attendance is the total approved days of student attendance for at least the required minimum day, divided by the number of days the District is in session.

East Side Union High School District  
Enrollment/ADA Projections Through 2024/25

**East Side Union High School District Enrollment/ADA Projections**



# **SECTION 3**

## **2022/23 – 2024/25 Multi-Year Budget Assumptions and Fiscal Update**

EAST SIDE UNION HIGH SCHOOL DISTRICT

2022 / 23 Proposed - Budget Assumptions

Description	2022 / 23 Preliminary Budget	2023 / 24 Projection	2024 / 25 Projection
Enrollment (CBEDS) Projected with NPS and Post Seniors	21,653	21,437	21,222
Projected Funded Average Daily Attendance (ADA)	20,105	20,105	19,904
East Side Special Ed ADA in County Program	205	203	201
<b>Based on SSC Dartboard</b>			
Statutory COLA	6.56%	5.38%	4.02%
Augmentation	0.00%	0.00%	0.00%
Effective Change in LCFF	6.56%	5.38%	4.02%
LCFF Target Base	10,445	11,007	11,449
LCFF CTE	272	286	298
LCFF Unduplicated Count Percentage	47.65%	46.82%	45.88%
LCFF Entitlement	247,912,149	260,319,670	267,350,046
LCFF Entitlement PER ADA	12,206	12,818	13,297
<b>Other Revenues:</b>			
Lottery per ADA - Unrestricted	163	163	163
	3,453,279	3,418,775	3,387,036
Lottery per ADA - Restricted	65	65	65
	1,377,074	1,363,315	1,350,659
Mandate Cost Block Grant per ADA	67	71	73
	1,340,785	1,426,062	1,456,188
Title I	3,979,512	4,200,000	4,300,000
Title II	792,477	821,085	849,167
Title III	635,735	658,685	700,000
Title IV	514,882	303,265	303,265
ESSA Comprehensive Supp & Improv	605,157	605,157	605,157
CRRSA Act (ESSER) II	0	0	0
American Rescue Fund (ESSER) III	16,239,651	10,078,620	0
Expanded Learning Opportunities (ELO) Grant	6,799,078	0	0
K-12 Strong Workforce (SWP)	1,113,179	1,113,179	1,113,179
In-Person Instruction (IPI) Grant			
Educator Effectiveness Grant			
Sp Ed: Dispute Prevention and Resolution			
Sp Ed: Learning Recovery Support			
Use of Facilities Rental	1,004,184	1,082,394	1,168,425
<b>Salaries:</b>			
Projected Step & Column			
Certificated	1.50%	1.50%	1.50%
Classified	2.00%	2.00%	2.00%
Management	1.50%	1.50%	1.50%
Salary Increases for Certificated & Classified	4.00%	4.25%	0.00%
Decrease Teacher FTEs due to Enrollment Changes	(14.2 FTE's)	(7.2 FTEs)	(7.2 FTEs)
New Certificated FTEs	13.0 FTEs		
Reduction In Force Strategy			
Certificated Staff	(0.0 FTEs)	(40 FTE's)	(175 FTE's)
Classified Staff	(0.0 FTEs)	(16 FTE's)	(68 FTE's)
Administrators/Managers/Confidentials	(0.0 FTEs)	(3 FTE's)	(14 FTE's)
Projected Savings with RIF		(7,850,000)	(34,500,000)
<b>Benefits:</b>			
STRS	19.10%	19.10%	19.10%
PERS	25.37%	25.20%	24.60%
Medicare	1.45%	1.45%	1.45%
OASDI	6.20%	6.20%	6.20%
Workers' Comp	1.7531%	1.7531%	1.7531%
Unemployment Insurance	0.50%	0.20%	0.20%
Health & Welfare Increase	7.62%	6.00%	6.00%
SERP Annuity	1,421,282	1,421,282	1,421,282
OPEB Paid by Fund 71	2,930,000	3,130,000	3,330,000
Add Back Medical Benefits Expense in General Fund	0	0	0
<b>Operations:</b>			
Utilities / Communication Rates Increase	10%	10%	10%
Properties / Liabilities Insurance Rates Increase	10%	10%	10%
Board Election Cost	823,000	503,000	823,000
OPEB Debt Payment	2,365,432	2,412,498	2,464,244
<b>Contributions:</b>			
Contribution from Restricted Local Funds			
Contribution to Special Ed	(52,239,550)	(53,923,237)	(56,280,236)
Contribution to Restricted Routine Maintenance:			
From Unrestricted General Fund	(5,542,276)	(5,542,276)	(4,542,276)
From Redevelopment Funds	(4,457,724)	(4,457,724)	(4,457,724)
Total Contribution to Restricted Routine Maintenance	(10,000,000)	(10,000,000)	(9,000,000)
<b>Fund Transfers In/(Out):</b>			
Transfer from (to) General Reserve (F17)	0	0	0
Transfer to Child Development Fund (F12)	0	0	0
Transfer to Child Nutrition Services (F61)	(1,950,595)	(781,976)	(500,000)
Transfer to Property & Liabilities Fund (F67)	(100,000)	(100,000)	(100,000)

**East Side Union High School District**  
**General Fund 2022 / 23 Proposed Budget**

Categories	2022/23 Proposed Budget			2023/24 Projection			2024/25 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenues</b>									
LCFF	247,912,149	-	247,912,149	260,319,670	-	260,319,670	267,350,046	-	267,350,046
One-time Discretionary Block Grant	30,000,000		30,000,000			-			-
Federal	-	35,689,277	35,689,277	-	22,887,299	22,887,299	-	12,999,670	12,999,670
Other State	4,828,888	25,533,561	30,362,449	4,879,661	21,804,363	26,684,024	4,878,048	22,091,707	26,969,755
Local	4,220,708	7,946,162	12,166,870	4,223,378	8,396,162	12,619,540	4,340,928	8,596,162	12,937,090
<b>Total Revenues</b>	<b>286,961,745</b>	<b>69,169,000</b>	<b>356,130,745</b>	<b>269,422,709</b>	<b>53,087,824</b>	<b>322,510,533</b>	<b>276,569,022</b>	<b>43,687,539</b>	<b>320,256,561</b>
<b>Expenditures</b>									
Certificated Salaries	115,614,428	37,283,260	152,897,688	127,851,077	31,433,246	159,284,323	132,080,776	26,504,495	158,585,271
Classified Salaries	22,430,662	14,212,169	36,642,831	23,851,644	14,921,802	38,773,446	25,223,890	14,307,238	39,531,128
RIF Budget Reduction			-	(7,850,000)		(7,850,000)	(42,350,000)		(42,350,000)
Employee Benefits	65,914,158	41,985,373	107,899,531	71,410,443	40,784,191	112,194,634	74,746,151	39,082,780	113,828,931
Books & Supplies	1,539,391	6,219,027	7,758,418	1,464,391	5,400,616	6,865,007	1,464,391	3,650,616	5,115,007
Operation & Contracted Services	21,581,204	22,705,570	44,286,774	21,795,074	19,848,468	41,643,542	23,370,032	17,471,151	40,841,183
Capital Outlay	5,000	32,000	37,000	5,000	32,000	37,000	5,000	32,000	37,000
Other Outgo & ROC/P Transfer	3,725,763	2,507,539	6,233,302	3,856,653	2,639,755	6,496,408	3,993,395	2,743,863	6,737,258
Direct Support/Indirect Costs	(3,725,847)	2,993,377	(732,470)	(4,475,946)	3,774,203	(701,743)	(4,844,341)	3,441,020	(1,403,321)
Debt Services	2,365,432	-	2,365,432	2,412,498	-	2,412,498	2,464,244	-	2,464,244
<b>Total Expenditures</b>	<b>229,450,191</b>	<b>127,938,315</b>	<b>357,388,506</b>	<b>240,320,835</b>	<b>118,834,281</b>	<b>359,155,116</b>	<b>216,153,537</b>	<b>107,233,163</b>	<b>323,386,700</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>57,511,554</b>	<b>(58,769,315)</b>	<b>(1,257,761)</b>	<b>29,101,874</b>	<b>(65,746,458)</b>	<b>(36,644,583)</b>	<b>60,415,485</b>	<b>(63,545,624)</b>	<b>(3,130,139)</b>
<b>Other Sources / Uses</b>									
Subtract:									
Transfer to Child Nutrition Fund 61	1,950,595	-	1,950,595	781,976	-	781,976	500,000	-	500,000
Transfer to Child Development	-	-	-	-	-	-	-	-	-
Transfer to Other Restricted Resource	-	-	-	-	-	-	-	-	-
Transfer to Properties/Liab Fund F67	100,000	-	100,000	100,000	-	100,000	100,000	-	100,000
Add:									
Transfer from	-	-	-	-	-	-	-	-	-
Transfer from Gen Reserve F17	-	-	-	-	-	-	-	-	-
Transfer from Other Restricted Programs	-	-	-	-	-	-	-	-	-
Contribute to Special Ed	(52,239,550)	52,239,550	-	(53,923,237)	53,923,237	0	(56,280,236)	56,280,236	0
Contribute to Restricted Routine Maintenance	(5,542,276)	5,542,276	-	(5,542,276)	5,542,276	-	(4,542,276)	4,542,276	-
Contribute to Other Restricted Program	-	-	-	-	-	-	-	-	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(2,320,867)</b>	<b>(987,489)</b>	<b>(3,308,356)</b>	<b>(31,245,615)</b>	<b>(6,280,944)</b>	<b>(37,526,559)</b>	<b>(1,007,027)</b>	<b>(2,723,112)</b>	<b>(3,730,139)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 44,588,077</b>	<b>\$ 11,431,639</b>	<b>\$ 56,019,716</b>	<b>\$ 42,267,210</b>	<b>\$ 10,444,150</b>	<b>\$ 52,711,360</b>	<b>\$ 11,021,595</b>	<b>\$ 4,163,206</b>	<b>\$ 15,184,801</b>
<b>ENDING FUND BALANCE</b>	<b>42,267,210</b>	<b>10,444,150</b>	<b>52,711,360</b>	<b>11,021,595</b>	<b>4,163,206</b>	<b>15,184,801</b>	<b>10,014,568</b>	<b>1,440,094</b>	<b>11,454,662</b>
<b>Components of Ending Fund Balance</b>									
Revolving Cash	11,500		11,500	11,500		11,500	11,500		11,500
Stores	202,498		202,498	202,498		202,498	202,498		202,498
Legally Restricted Reserve		10,444,150	10,444,150		4,163,205	4,163,205		1,440,093	1,440,093
<b>Assigned</b>									
Carryover			-			-			-
Supplemental			-			-			-
For Fiscal Solvency and 3% MYP Reserve	31,270,000		31,270,000						
Prepaid Expenditures									
<b>3% Reserve for Economic Uncertainties</b>	<b>10,783,173</b>		<b>10,783,173</b>	<b>10,801,113</b>		<b>10,801,113</b>	<b>9,719,601</b>		<b>9,719,601</b>
<b>Unassigned/Unappropriated</b>	<b>\$ 39</b>	<b>\$ 0</b>	<b>\$ 39</b>	<b>\$ 6,484</b>	<b>\$ 1</b>	<b>\$ 6,485</b>	<b>\$ 80,969</b>	<b>\$ 1</b>	<b>\$ 80,970</b>
	3.00%		20	3.00%		3.02%			

**East Side Union High School District  
General Fund 2022 / 23 Proposed Budget**

Categories	2022/23 Proposed Budget			2023/24 Projection			2024/25 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Components of Ending Fund Balance</b>									
District Revolving Cash	11,500		11,500	11,500		11,500	11,500		11,500
District Warehouse Store	202,498		202,498	202,498		202,498	202,498		202,498
Site Projected Carryover			-			-			-
Supplemental			-			-			-
For Fiscal Solvency and 3% MYP Reserve			-			-			-
Prepaid Expenditures									
3% Reserve for Economic Uncertainties	10,783,173		10,783,173	10,801,113		10,801,113	9,719,601		9,719,601
For Balancing Multi-Year Projection	31,270,039		31,270,039	6,484		6,484	80,969		80,969
<b>Restricted Categorical Programs</b>			-			-			-
Medi-Cal Billing Option		761,125	761,125		604,682	604,682		181,570	181,570
Restricted Lottery		2,671,159	2,671,159		1,937,000	1,937,000		337,000	337,000
Classified Sch Employee PD Block Grant		96,804	96,804		-	-		-	-
Restricted Routine Maintenance		1,252,957	1,252,957		452,298	452,298		252,298	252,298
Educator Effectiveness & A-G		2,911,839	2,911,839		-	-		-	-
ESSERS III, ELO and IPO		81,038	81,038		-	-		-	-
Special Ed IDEA Basic Local Assistance		-	-		-	-		-	-
Special Ed Dispute Prevention		127,219	127,219		-	-		-	-
Special Ed Learning Recovery Support		1,638,351	1,638,351		916,557	916,557		476,557	476,557
Special Ed Low Incidence		246,276	246,276		112,625	112,625		52,625	52,625
Special Ed Mental Health		657,382	657,382		140,044	140,044		140,044	140,044
<b>Unassigned/Unappropriated</b>	<b>\$ 42,267,210</b>	<b>\$ 10,444,150</b>	<b>\$ 52,711,360</b>	<b>\$ 11,021,595</b>	<b>\$ 4,163,206</b>	<b>\$ 15,184,801</b>	<b>\$ 10,014,568</b>	<b>\$ 1,440,094</b>	<b>\$ 11,454,662</b>
	11.70%			3.00%			3.02%		

**East Side Union High School District  
General Fund Unrestricted LCAP Supplemental**

Categories	2022/23 Proposed Budget Supplemental	2023/24 Projection Supplemental	2024/25 Projection Supplement
<b>Revenues</b>			
LCFF	20,743,663	21,475,634	21,671,596
Federal	-	-	-
Other State	-	-	-
Local	-	-	-
<b>Total Revenues</b>	<b>20,743,663</b>	<b>21,475,634</b>	<b>21,671,596</b>
<b>Expenditures</b>			
Certificated Salaries	11,950,768	14,204,038	13,444,491
Classified Salaries	1,297,496	1,379,692	1,407,286
Employee Benefits	6,045,957	6,977,812	6,489,574
Books & Supplies	160,000	160,000	160,000
Operation & Contracted Services	1,297,609	936,537	1,075,358
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>20,751,830</b>	<b>23,658,080</b>	<b>22,576,710</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>(8,167)</b>	<b>(2,182,446)</b>	<b>(905,114)</b>
<b>Other Sources / Uses</b>			
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(8,167)</b>	<b>(2,182,446)</b>	<b>(905,114)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 1,581,739</b>	<b>\$ 1,573,572</b>	<b>\$ (608,874)</b>
Fund Balance Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 1,573,572</b>	<b>\$ (608,874)</b>	<b>\$ (1,513,987)</b>



**East Side Union High School District  
Restricted General Fund**

Categories	2022/23 Proposed Budget			2023/24 Projection			2024/25 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
<b>Revenues</b>									
LCFF	0	0	0	0	0	0	0	0	0
Federal	31,037,030	4,652,247	35,689,277	18,235,052	4,652,247	22,887,299	8,347,423	4,652,247	12,999,670
Other State	24,009,478	1,524,083	25,533,561	20,280,280	1,524,083	21,804,363	20,567,624	1,524,083	22,091,707
Local	7,514,562	431,600	7,946,162	7,964,562	431,600	8,396,162	8,164,562	431,600	8,596,162
<b>Total Revenues</b>	<b>62,561,070</b>	<b>6,607,930</b>	<b>69,169,000</b>	<b>46,479,894</b>	<b>6,607,930</b>	<b>53,087,824</b>	<b>37,079,609</b>	<b>6,607,930</b>	<b>43,687,539</b>
<b>Expenditures</b>									
Certificated Salaries	18,489,275	18,793,985	37,283,260	11,546,626	19,886,620	31,433,246	6,319,575	20,184,920	26,504,495
Classified Salaries	6,754,835	7,457,334	14,212,169	6,992,046	7,929,756	14,921,802	6,218,887	8,088,351	14,307,238
Employee Benefits	27,113,047	14,872,326	41,985,373	25,242,131	15,542,060	40,784,191	22,972,804	16,109,976	39,082,780
Books & Supplies	5,952,912	266,115	6,219,027	5,134,501	266,115	5,400,616	3,384,501	266,115	3,650,616
Operation & Contracted Services	9,394,332	13,311,238	22,705,570	6,366,245	13,482,223	19,848,468	3,815,074	13,656,077	17,471,151
Capital Outlay	32,000	0	32,000	32,000	0	32,000	32,000	0	32,000
Other Outgo & ROC/P Transfer	0	2,507,539	2,507,539	0	2,639,755	2,639,755	0	2,743,863	2,743,863
Direct Support/Indirect Costs	1,318,128	1,675,249	2,993,377	1,489,565	2,284,638	3,774,203	1,102,156	2,338,864	3,441,020
Debt Services	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>69,054,529</b>	<b>58,883,786</b>	<b>127,938,315</b>	<b>56,803,114</b>	<b>62,031,167</b>	<b>118,834,281</b>	<b>43,844,997</b>	<b>63,388,166</b>	<b>107,233,163</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>(6,493,459)</b>	<b>(52,275,856)</b>	<b>(58,769,315)</b>	<b>(10,323,220)</b>	<b>(55,423,237)</b>	<b>(65,746,458)</b>	<b>(6,765,388)</b>	<b>(56,780,236)</b>	<b>(63,545,624)</b>
<b>Other Sources / Uses</b>									
Transfer in / out	5,542,276	52,239,550	57,781,826	5,542,276	53,923,237	59,465,513	4,542,276	56,280,236	60,822,512
Other Transfer in	0	0	0	0	0	0	0	0	0
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(951,183)</b>	<b>(36,306)</b>	<b>(987,489)</b>	<b>(4,780,944)</b>	<b>(1,500,000)</b>	<b>(6,280,944)</b>	<b>(2,223,112)</b>	<b>(500,000)</b>	<b>(2,723,112)</b>
<b>BEGINNING BALANCE</b>	<b>8,726,106</b>	<b>2,705,532</b>	<b>11,431,638</b>	<b>7,774,923</b>	<b>2,669,226</b>	<b>10,444,149</b>	<b>2,993,979</b>	<b>1,169,226</b>	<b>4,163,205</b>
Fund Balance Adjustment to Unrestricted									
<b>ENDING FUND BALANCE</b>	<b>7,774,923</b>	<b>2,669,226</b>	<b>10,444,149</b>	<b>2,993,979</b>	<b>1,169,226</b>	<b>4,163,205</b>	<b>770,867</b>	<b>669,226</b>	<b>1,440,093</b>

# **SECTION 4**

## **Other Funds Update**

## **2022-23 Proposed Budget – Other Funds**

### **Adult Ed Fund – 11**

This fund is primarily used to provide a learning environment which fosters adult students who want to learn skills, technology, and communication for their personal, academic, and professional needs.

Since 2015-16 the Governor has provided and dedicated funding to Adult Education as part of a Block Grant. This program also receives Federal grants. Fund 11 is projected to have a balance of \$1.61 million for the fiscal year ending June 30, 2023.

### **Child Development Fund – 12**

The Child Development Fund is used to provide services and education for Preschool, Family Literacy, and General Child Care for school-age mothers and for the community.

Fund 12 is funded from Federal, State, Local Grants, and local parent fees.

### **Building Fund – 21**

This fund is used for major capital improvements to building and land in accordance with the language of the voter approved General Obligation Bond – Measure G. This measure was approved in March 2002. The fund is expected to be spent by fiscal year ending June 30, 2023.

### **Building Fund – 22**

This fund is used for educational technology projects including equipment, software, infrastructure, and supporting systems in accordance with the language of the voter approved General Obligation Bond – Measure I (Ed Tech). This measure was approved in November 2014. The fund is projected to have a fund balance of \$22.3 million for the fiscal year ending June 30, 2023.

### **Building Fund – 23**

This fund is used for major capital improvements to building and land in accordance with the language of the voter approved General Obligation Bond – Measure E. This measure was approved in February 2008. The fund is projected to have a balance of \$15 million for the fiscal year ending June 30, 2023.

### **Building Fund – 24**

This fund is used for major capital improvements to building and land in accordance with the language of the voter approved General Obligation Bond – Measure I. This measure was approved in November 2012. The fund is projected to have a balance of \$1.1 million for the fiscal year ending June 30, 2023.

### **Capital Facilities Fund – 25**

The fund is used primarily to account separately for revenues from fees levied on developers or other agencies as a condition of approving a development by the District. Expenditures are restricted to the purposes specified in Government code section 65970-65981 or to the items specified in agreements with the developer. The fund is projected to have a balance of \$13.4 million for the fiscal year ending June 30, 2023.

### **Building Fund – 26**

This fund is used for major capital improvements to building and land in accordance with the language of the voter approved General Obligation Bond – Measure Z. This measure was approved in November 2016. The fund is projected to have a balance of \$174.9 million for the fiscal year ending June 30, 2023.

### **Cafeteria Special Revenue Fund – 61**

The purpose of this fund is to account for the expenditures authorized by the Governing Board as necessary for the operation of the Child Nutrition Program. The program is funded from Federal and State reimbursements, as well as local food sales. Since 2014-15 Child Nutrition Service Program not only offers free meals to all eligible free students but also provides eligible reduced students-meals at no charge. The COVID 19 pandemic has had a tremendous impact on this program both financially and systemically. The fund is projected to need a contribution of \$2.4 million from the General Fund for the fiscal year 2022-23.

### **Self-Insurance Fund for Property & Liability – 67**

The fund is used to separate money for self-insurance activities related to properties and liabilities. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The fund is projected to have a balance of \$176 thousand for the fiscal year ending June 30, 2023.

### **Self-Insurance Fund for Dental and PPO Medical – 68**

The fund is used to separate money for self-insurance activities related to dental (DELTA Dental) and PPO medical (AETNA) insurance. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The fund is projected to have a balance of \$6.2 million for the fiscal year ending June 30, 2023, which is the recommended amount the District needs to set aside to pay claims.

### **OPEB with Irrevocable Trust Fund – 71**

The District had earmarked this fund for the future cost of post-employment benefits and had contributed irrevocably to a separate trust which was managed by an outside fiscal agent. The District contemplating the possibility of liquidating this trust and transferring the funds along with the Other Post-Employment Benefits, OPEB, expenditures to the General Fund. The fund is projected to have a balance of \$13.9 million for the fiscal year ending June 30, 2023, if it is not liquidated.

### **Scholarship Fund – 73**

This fund is invested with a fiscal agent to generate proceeds to fund the student scholarship, which is called “Go for It” Scholarship. The fund is projected to have a balance of \$643 thousand for the fiscal year ending June 30, 2023.

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Adult Education**  
**Fund - 11**

Categories	2021/22 Estimated Actuals	2022/23 Proposed Budget	Variance
<b>Revenues</b>			
Federal	739,659	789,934	50,275
Other State	7,650,673	8,244,340	593,667
Local	50,490	0	(50,490)
<b>Total Revenues</b>	<b>8,440,822</b>	<b>9,034,274</b>	<b>593,452</b>
<b>Expenditures</b>			
Certificated Salaries	3,451,538	3,704,648	253,110
Classified Salaries	1,332,884	1,566,747	233,863
Employee Benefits	2,311,823	2,569,412	257,589
Books & Supplies	222,106	269,152	47,046
Operation & Contracted Services	498,669	585,915	87,246
Capital Outlay	5,000	1,000	(4,000)
Other Outgo	0	0	0
Direct Support/Indirect Costs	340,600	350,000	9,400
<b>Total Expenditures</b>	<b>8,162,620</b>	<b>9,046,874</b>	<b>884,254</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	278,202	(12,600)	(290,802)
<b>Other Financing Sources/Uses</b>			
Transfer In	0	0	0
Transfer out			
<b>BEGINNING BALANCE</b>	<b>1,348,292</b>	<b>1,626,494</b>	278,202
Net Increase (Decrease) in Fund Balance	278,202	(12,600)	(290,802)
<b>ENDING BALANCE</b>	<b>1,626,494</b>	<b>1,613,894</b>	<b>(12,600)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Child Development Fund**  
**Fund - 12**

Categories	2021/22 Estimated Actuals	2022/23 Proposed Budget	Variance
<b>Revenues</b>			
Federal	526,656	631,702	105,046
Other State	2,311,507	2,823,707	512,200
Local	0	0	0
<b>Total Revenues</b>	<b>2,838,163</b>	<b>3,455,409</b>	<b>617,246</b>
<b>Expenditures</b>			
Certificated Salaries	20,000	20,000	0
Classified Salaries	41,296	38,456	(2,840)
Employee Benefits	24,401	27,793	3,392
Books & Supplies	0	0	0
Contracted Services	2,680,432	3,259,295	578,863
Direct Support/Indirect Costs	72,034	109,865	37,831
<b>Total Expenditures</b>	<b>2,838,163</b>	<b>3,455,409</b>	<b>617,246</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	0	0	(0)
<b>Other Financing Sources/Uses</b>			
Contribution from General Fund	0	0	0
Other Sources	0	0	0
<b>BEGINNING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Increase (Decrease) in Fund Balance	0	0	(0)
<b>ENDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>(0)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure G)**  
**Fund - 21**

Categories	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Proposed Budget	Variance
<b>Revenues</b>				
Other State	17,610	3,155	0	(3,155)
Local	41,000	26,600	11,200	(15,400)
<b>Total Revenues</b>	<b>58,610</b>	<b>29,755</b>	<b>11,200</b>	<b>(18,555)</b>
<b>Expenditures</b>				
Classified Salaries	117,406	99,806	44,643	(55,163)
Employee Benefits	81,846	58,819	27,083	(31,735)
Books & Supplies	511,500	150,000	150,000	0
Contracted Services	451,481	232,949	209,126	(23,823)
Capital Outlay	1,968,000	1,995,971	1,142,000	(853,971)
<b>Total Expenditures</b>	<b>3,130,233</b>	<b>2,537,545</b>	<b>1,572,852</b>	<b>(964,692)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(3,071,623)	(2,507,790)	(1,561,652)	946,137
<b>Other Financing Sources/Uses</b>				
Transfer In				
<b>BEGINNING BALANCE</b>	<b>4,188,983</b>	<b>4,188,983</b>	<b>1,621,947</b>	<b>(2,567,036)</b>
<b>Audit Adjustment</b>		<b>(59,246)</b>	<b>(59,246)</b>	0
Net Increase (Decrease) in Fund Balance	(3,071,623)	(2,507,790)	(1,561,652)	946,137
<b>ENDING BALANCE</b>	<b>1,117,361</b>	<b>1,621,947</b>	<b>1,049</b>	<b>(1,620,898)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure I-2014)**  
**Fund - 22**

Categories	2021/22 Estimated Actuals	2022/23 Proposed Budget	Variance
<b>Revenues</b>			
Local	203,262	165,408	(37,854)
<b>Total Revenues</b>	<b>203,262</b>	<b>165,408</b>	<b>(37,854)</b>
<b>Expenditures</b>			
Classified Salaries	546,657	557,357	10,700
Employee Benefits	276,470	305,968	29,498
Books & Supplies	6,600,000	4,500,000	(2,100,000)
Contracted Services	7,211,000	5,465,000	(1,746,000)
Capital Outlay	2,146,927	1,658,000	(488,927)
<b>Total Expenditures</b>	<b>16,781,054</b>	<b>12,486,325</b>	<b>(4,294,729)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(16,577,792)	(12,320,917)	4,256,875
<b>Other Financing Sources/Uses</b>			
Other Sources	0	22,000,000	22,000,000
<b>BEGINNING BALANCE</b>	<b>29,263,855</b>	<b>12,686,063</b>	<b>(16,577,792)</b>
Net Increase (Decrease) in Fund Balance	(16,577,792)	9,679,083	26,256,875
<b>ENDING BALANCE</b>	<b>12,686,063</b>	<b>22,365,146</b>	<b>9,679,083</b>



**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure E)**  
**Fund - 23**

Categories	2021/22 Estimated Actuals	2022/23 Proposed Budget	Variance
<b>Revenues</b>			
Other State Revenues			0
Other Local Revenues	218,336	160,000	(9,549)
<b>Total Revenues</b>	<b>218,336</b>	<b>160,000</b>	<b>(9,549)</b>
<b>Expenditures</b>			
Classified Salaries	417,568	280,326	(137,242)
Employee Benefits	223,837	171,660	(52,177)
Books & Supplies	611,700	507,400	(104,300)
Contracted Services	160,063	159,658	(405)
Capital Outlay	5,510,797	9,275,500	3,764,703
<b>Total Expenditures</b>	<b>6,923,964</b>	<b>10,394,544</b>	<b>3,470,580</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(6,705,628)	(10,234,544)	(3,528,916)
<b>Other Financing Sources/Uses</b>			
Other Sources	0	0	0
<b>BEGINNING BALANCE</b>	<b>32,656,457</b>	<b>25,612,432</b>	<b>(7,044,025)</b>
<b>Audit Adjustment</b>	<b>(338,396)</b>	<b>(338,396)</b>	<b>0</b>
Net Increase (Decrease) in Fund Balance	(6,705,628)	(10,234,544)	(3,528,916)
<b>ENDING BALANCE</b>	<b>25,612,432</b>	<b>15,039,492</b>	<b>(10,572,940)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure I)**  
**Fund - 24**

Categories	2021/22 Estimated Actuals	2022/23 Proposed Budget	Variance
<b>Revenues</b>			
Other State	0	0	0
Local	56,111	35,000	(21,111)
<b>Total Revenues</b>	<b>56,111</b>	<b>35,000</b>	<b>(21,111)</b>
<b>Expenditures</b>			
Classified Salaries	55,444	84,775	29,331
Employee Benefits	33,189	52,716	19,527
Books & Supplies	297,500	254,950	(42,550)
Contracted Services	160,000	208,358	48,358
Capital Outlay	1,820,579	3,988,600	2,168,021
<b>Total Expenditures</b>	<b>2,366,712</b>	<b>4,589,399</b>	<b>2,222,687</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(2,310,601)	(4,554,399)	(2,243,798)
<b>Other Financing Sources/Uses</b>			
Other Sources	0	0	0
<b>BEGINNING BALANCE</b>	<b>7,965,826</b>	<b>5,655,225</b>	<b>(2,310,601)</b>
Net Increase (Decrease) in Fund Balance	(2,310,601)	(4,554,399)	(2,243,798)
<b>ENDING BALANCE</b>	<b>5,655,225</b>	<b>1,100,827</b>	<b>(4,554,399)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Capital Facilities Fund (Developer Fees)**  
**Fund - 25**

Categories	2021/22 Estimated Actuals	2022/23 Proposed Budget	Variance
<b>Revenues</b>			
Other State	0	0	0
Local	893,627	809,000	(84,627)
<b>Total Revenues</b>	<b>893,627</b>	<b>809,000</b>	<b>(84,627)</b>
<b>Expenditures</b>			
Books & Supplies	20,000	20,000	0
Operation and Contracted Services	187,189	184,000	(3,189)
Capital Outlay	193,000	605,000	412,000
Other Financing Uses	0	0	0
<b>Total Expenditures</b>	<b>400,189</b>	<b>809,000</b>	<b>408,812</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	493,439	0	(493,439)
<b>Other Financing Sources/Uses</b>			
Transfer In	0	0	0
<b>BEGINNING BALANCE</b>	<b>12,976,114</b>	<b>13,469,553</b>	493,439
Net Increase (Decrease) in Fund Balance	493,439	0	(493,439)
<b>ENDING BALANCE</b>	<b>13,469,553</b>	<b>13,469,553</b>	<b>0</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure Z)**

**Fund - 26**

Categories	2021/22 Estimated Actuals	2022/23 Proposed Budget	Variance
<b>Revenues</b>			
Local	2,034,503	1,570,000	(464,503)
<b>Total Revenues</b>	<b>2,034,503</b>	<b>1,570,000</b>	<b>(464,503)</b>
<b>Expenditures</b>			
Classified Salaries	1,254,604	1,816,467	561,863
Employee Benefits	732,742	1,125,212	392,470
Books & Supplies	1,969,800	3,317,500	1,347,700
Contracted Services	162,000	280,199	118,199
Capital Outlay	35,602,368	68,411,461	32,809,093
<b>Total Expenditures</b>	<b>39,721,514</b>	<b>74,950,839</b>	<b>35,229,326</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(37,687,011)	(73,380,839)	(35,693,829)
<b>Other Financing Sources/Uses</b>			
Other Sources	0	0	0
Transfer In			
<b>BEGINNING BALANCE</b>	<b>286,363,641</b>	<b>248,476,144</b>	<b>(37,887,497)</b>
<b>Audit Adjustment</b>	<b>(200,487)</b>	<b>(200,487)</b>	<b>0</b>
Net Increase (Decrease) in Fund Balance	(37,687,011)	(73,380,839)	(35,693,829)
<b>ENDING BALANCE</b>	<b>248,476,144</b>	<b>174,894,818</b>	<b>(73,581,326)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Child Nutrition Services**  
**Fund - 61**

Categories	2021/22 Estimated Actuals	2022/23 Proposed Budget	Variance
<b>Revenues</b>			
Federal	8,923,422	5,316,492	(3,606,929)
Other State	563,890	394,802	(169,088)
Local	108,004	202,500	94,496
<b>Total Revenues</b>	<b>9,595,315</b>	<b>5,913,794</b>	<b>(3,681,521)</b>
<b>Expenditures</b>			
Classified Salaries	3,560,946	3,765,980	205,034
Employee Benefits	2,496,650	2,769,323	272,673
Books & Supplies	1,950,413	1,925,260	(25,153)
Contracted Services	142,538	257,030	114,492
Capital Outlay	0	0	0
Direct Support/Indirect Costs	318,959	272,605	(46,354)
<b>Total Expenditures</b>	<b>8,469,506</b>	<b>8,990,198</b>	<b>520,692</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	1,125,809	(3,076,404)	(4,202,213)
<b>Other Financing Sources/Uses</b>			
Transfer In / Contribution from General Fund	0	1,950,595	1,950,595
<b>BEGINNING BALANCE</b>	<b>(0)</b>	<b>1,125,809</b>	<b>0</b>
Net Increase (Decrease) in Fund Balance	1,125,809	(1,125,809)	(2,251,618)
<b>ENDING BALANCE</b>	<b>1,125,809</b>	<b>0</b>	<b>(2,251,618)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Self Insurance Fund - Property/Liability**  
**Fund - 67**

Categories	2021/22 Estimated Actuals	2022/23 Proposed Budget	Variance
<b>Revenues</b>			
Local	350,000	250,000	(100,000)
<b>Total Revenues</b>	<b>350,000</b>	<b>250,000</b>	<b>(100,000)</b>
<b>Expenditures</b>			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	16,320	35,000	18,680
Contracted Services / Operations	224,125	450,000	225,875
Other Outgo	0	0	0
<b>Total Expenditures</b>	<b>240,444</b>	<b>485,000</b>	<b>244,556</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	109,556	(235,000)	(344,556)
<b>Other Financing Sources/Uses</b>			
Transfer In	100,000	100,000	0
<b>BEGINNING BALANCE</b>	<b>101,397</b>	<b>310,953</b>	<b>209,556</b>
Net Increase (Decrease) in Fund Balance	209,556	(135,000)	(344,556)
<b>ENDING BALANCE</b>	<b>310,953</b>	<b>175,953</b>	<b>(135,000)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Self Insurance Fund - Medical**  
**Fund - 68**

Categories	2021/22 Estimated Actuals	2022/23 Proposed Budget	Variance
<b>Revenues</b>			
Local	13,108,888	13,803,919	695,031
<b>Total Revenues</b>	<b>13,108,888</b>	<b>13,803,919</b>	<b>695,031</b>
<b>Expenditures</b>			
Employee Benefits	0	0	0
Contracted Services	10,978,555	12,986,000	2,007,445
<b>Total Expenditures</b>	<b>10,978,555</b>	<b>12,986,000</b>	<b>2,007,445</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	2,130,333	817,919	(1,312,414)
<b>Other Financing Sources/Uses</b>			
Transfer In	0	0	0
<b>BEGINNING BALANCE</b>	<b>3,308,104</b>	<b>5,438,437</b>	2,130,333
Audit Adjustment	0	0	0
Net Increase (Decrease) in Fund Balance	2,130,333	817,919	(1,312,414)
<b>ENDING BALANCE</b>	<b>5,438,437</b>	<b>6,256,356</b>	<b>817,919</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**OPEB Fund with Irrevocable Trust**  
**Fund - 71**

Categories	2021/22 Estimated Actuals	2022/23 Proposed Budget	Variance
<b>Revenues</b>			
Local	391,813	1,490,000	1,098,187
<b>Total Revenues</b>	<b>391,813</b>	<b>1,490,000</b>	<b>1,098,187</b>
<b>Expenditures</b>			
Operation & Contracted Services	2,031,497	2,527,983	496,486
<b>Total Expenditures</b>	<b>2,031,497</b>	<b>2,527,983</b>	<b>496,486</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(1,639,684)	(1,037,983)	601,701
<b>Other Financing Sources/Uses</b>			
Transfers (out)	0	0	0
<b>BEGINNING BALANCE</b>	<b>16,630,135</b>	<b>14,990,451</b>	<b>(1,639,684)</b>
Net Increase (Decrease) in Fund Balance	(1,639,684)	(1,037,983)	601,701
<b>ENDING BALANCE</b>	<b>14,990,451</b>	<b>13,952,468</b>	<b>(1,037,983)</b>



**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Scholarship Fund**  
**Fund - 73**

Categories	2021/22 Estimated Actuals	2022/23 Proposed Budget	Variance
<b>Revenues</b>			
Local	(57,240)	25,000	82,240
<b>Total Revenues</b>	<b>(57,240)</b>	<b>25,000</b>	<b>82,240</b>
<b>Expenditures</b>			
Books & Supplies	0	0	0
Contracted Services	35,595	35,750	155
Capital Outlay	0	0	0
<b>Total Expenditures</b>	<b>35,595</b>	<b>35,750</b>	<b>155</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(92,835)	(10,750)	82,085
<b>Other Financing Sources/Uses</b>			
Transfers In	0	0	0
<b>BEGINNING BALANCE</b>	<b>746,497</b>	<b>653,662</b>	<b>(92,835)</b>
Net Increase (Decrease) in Fund Balance	(92,835)	(10,750)	82,085
<b>ENDING BALANCE</b>	<b>653,662</b>	<b>642,912</b>	<b>(10,750)</b>

# **SECTION 5**

## **SACS Financial Report**

G = General  
Ledger Data; S =  
Supplemental  
Data

Data Supplied For:			
Form	Description	2021-22 Estimated Actuals	2022-23 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund	G	G
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	

L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 830 N. CAPITOL AVE, SAN JOSE, CA 95133

Place: 830 N CAPITOL AVE, SAN JOSE, CA 95133

Date: June 01, 2022

Date: June 06, 2022

Time: \_\_\_\_\_

Adoption Date: June 23, 2022

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

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Silvia Pelayo

Telephone: 408-347-5220

Title: Director of Finance

E-mail: pelayos@esuhsd.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

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

S6	Long-term Commitments	Does the district have long-term (multi year) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits?  • If yes, do benefits continue beyond age 65?  • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:  • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1)  • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?  • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
				<b>Jun 23, 2022</b>
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X



A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined: \$ \_\_\_\_\_

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

Estimated accrued but unfunded liabilities: \$ 0.00

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

Santa Clara County Schools Insurance Group

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

Signed \_\_\_\_\_

Date of Meeting: Jun 23, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Silvia Pelayo  
Title: Director of Finance  
Telephone: 408-347-5220  
E-mail: pelayos@esuhsd.org

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	248,798,692.00	0.00	248,798,692.00	247,912,149.00	0.00	247,912,149.00	-0.4%
2) Federal Revenue		8100-8299	0.00	20,392,306.34	20,392,306.34	0.00	35,689,277.00	35,689,277.00	75.0%
3) Other State Revenue		8300-8599	4,833,073.76	34,159,181.81	38,992,255.57	34,828,888.00	25,533,561.00	60,362,449.00	54.8%
4) Other Local Revenue		8600-8799	4,033,970.00	9,843,009.89	13,876,979.89	4,220,708.00	7,946,162.24	12,166,870.24	-12.3%
5) TOTAL, REVENUES			257,665,735.76	64,394,498.04	322,060,233.80	286,961,745.00	69,169,000.24	356,130,745.24	10.6%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	109,021,268.00	34,997,398.53	144,018,666.53	115,614,428.48	37,283,260.00	152,897,688.48	6.2%
2) Classified Salaries		2000-2999	21,055,659.00	12,433,762.07	33,489,421.07	22,430,662.00	14,212,169.00	36,642,831.00	9.4%
3) Employee Benefits		3000-3999	58,608,814.00	38,188,300.08	96,797,114.08	65,914,157.91	41,985,373.24	107,899,531.15	11.5%
4) Books and Supplies		4000-4999	1,665,842.00	5,377,518.40	7,043,360.40	1,539,391.22	6,219,027.00	7,758,418.22	10.2%
5) Services and Other Operating Expenditures		5000-5999	19,820,090.37	18,866,858.37	38,686,948.74	21,581,204.49	22,705,570.00	44,286,774.49	14.5%
6) Capital Outlay		6000-6999	29,105.00	25,234.09	54,339.09	5,000.00	32,000.00	37,000.00	-31.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,197,703.00	3,408,766.00	9,606,469.00	6,091,195.00	2,507,539.00	8,598,734.00	-10.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,975,459.99)	4,243,866.18	(731,593.81)	(3,725,847.00)	2,993,377.00	(732,470.00)	0.1%
9) TOTAL, EXPENDITURES			211,423,021.38	117,541,703.72	328,964,725.10	229,450,192.10	127,938,315.24	357,388,507.34	8.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			46,242,714.38	(53,147,205.68)	(6,904,491.30)	57,511,552.90	(58,769,315.00)	(1,257,762.10)	-81.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	913,576.67	913,576.67	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	100,000.00	913,576.67	1,013,576.67	2,050,595.00	0.00	2,050,595.00	102.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(49,608,993.23)	49,608,993.23	0.00	(57,781,826.00)	57,781,826.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(49,708,993.23)	49,608,993.23	(100,000.00)	(58,832,421.00)	57,781,826.00	(2,050,595.00)	1,950.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,466,278.85)	(3,538,212.45)	(7,004,491.30)	(2,320,868.10)	(987,489.00)	(3,308,357.10)	-52.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	48,054,354.76	14,969,852.47	63,024,207.23	44,588,075.91	11,431,640.02	56,019,715.93	-11.1%
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)			48,054,354.76	14,969,852.47	63,024,207.23	44,588,075.91	11,431,640.02	56,019,715.93	-11.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,054,354.76	14,969,852.47	63,024,207.23	44,588,075.91	11,431,640.02	56,019,715.93	-11.1%
2) Ending Balance, June 30 (E + F1e)			44,588,075.91	11,431,640.02	56,019,715.93	42,267,207.81	10,444,151.02	52,711,358.83	-5.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	11,500.00	0.00	11,500.00	11,500.00	0.00	11,500.00	0.0%
Stores		9712	202,498.00	0.00	202,498.00	202,498.00	0.00	202,498.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	11,431,640.26	11,431,640.26	0.00	10,444,151.26	10,444,151.26	-8.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	31,270,000.00	0.00	31,270,000.00	New
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,899,349.00	0.00	9,899,349.00	10,783,173.00	0.00	10,783,173.00	8.9%
Unassigned/Unappropriated Amount		9790	34,474,728.91	(.24)	34,474,728.67	36.81	(.24)	36.57	-100.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	116,744,452.00	0.00	116,744,452.00	124,242,087.00	0.00	124,242,087.00	6.4%
Education Protection Account State Aid - Current Year		8012	39,730,738.00	0.00	39,730,738.00	32,151,673.00	0.00	32,151,673.00	-19.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	481,000.00	0.00	481,000.00	481,000.00	0.00	481,000.00	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	115,123,000.00	0.00	115,123,000.00	115,123,000.00	0.00	115,123,000.00	0.0%
Unsecured Roll Taxes		8042	7,846,000.00	0.00	7,846,000.00	7,846,000.00	0.00	7,846,000.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	8,230,000.00	0.00	8,230,000.00	8,230,000.00	0.00	8,230,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(38,670,000.00)	0.00	(38,670,000.00)	(38,670,000.00)	0.00	(38,670,000.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,465,000.00	0.00	13,465,000.00	13,465,000.00	0.00	13,465,000.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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			262,950,190.00	0.00	262,950,190.00	262,868,760.00	0.00	262,868,760.00	0.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(14,151,498.00)	0.00	(14,151,498.00)	(14,956,611.00)	0.00	(14,956,611.00)	5.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			248,798,692.00	0.00	248,798,692.00	247,912,149.00	0.00	247,912,149.00	-0.4%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,199,459.00	4,199,459.00	0.00	4,400,338.00	4,400,338.00	4.8%
Special Education Discretionary Grants		8182	0.00	258,162.00	258,162.00	0.00	251,909.00	251,909.00	-2.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,102,052.18	2,102,052.18		3,979,512.00	3,979,512.00	89.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		411,970.37	411,970.37		792,477.00	792,477.00	92.4%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		686,352.31	686,352.31		635,735.00	635,735.00	-7.4%
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		827,874.17	827,874.17		1,312,393.00	1,312,393.00	58.5%
Career and Technical Education	3500-3599	8290		315,900.57	315,900.57		609,449.00	609,449.00	92.9%
All Other Federal Revenue	All Other	8290	0.00	11,590,535.74	11,590,535.74	0.00	23,707,464.00	23,707,464.00	104.5%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	20,392,306.34	20,392,306.34	0.00	35,689,277.00	35,689,277.00	75.0%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,353,567.59	0.00	1,353,567.59	31,340,785.00	0.00	31,340,785.00	2,215.4%
Lottery - Unrestricted and Instructional Materials		8560	3,444,682.17	1,404,464.00	4,849,146.17	3,453,279.00	1,377,074.00	4,830,353.00	-0.4%
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	24,500.00	24,500.00	0.00	0.00	0.00	-100.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		2,787.00	2,787.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	34,824.00	32,727,430.81	32,762,254.81	34,824.00	24,156,487.00	24,191,311.00	-26.2%
<b>TOTAL, OTHER STATE REVENUE</b>			4,833,073.76	34,159,181.81	38,992,255.57	34,828,888.00	25,533,561.00	60,362,449.00	54.8%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	4,457,723.77	4,457,723.77	0.00	4,457,724.00	4,457,724.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Leases and Rentals		8650	1,326,596.00	0.00	1,326,596.00	1,326,596.00	0.00	1,326,596.00	0.0%
Interest		8660	510,000.00	15,000.00	525,000.00	510,000.00	15,000.00	525,000.00	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	52,000.00	0.00	52,000.00	75,000.00	0.00	75,000.00	44.2%
Interagency Services		8677	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	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	926,616.00	0.00	926,616.00	1,004,184.00	0.00	1,004,184.00	8.4%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	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	1,048,758.00	3,343,311.12	4,392,069.12	1,134,928.00	3,059,438.24	4,194,366.24	-4.5%
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		2,026,975.00	2,026,975.00		414,000.00	414,000.00	-79.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,033,970.00	9,843,009.89	13,876,979.89	4,220,708.00	7,946,162.24	12,166,870.24	-12.3%
<b>TOTAL, REVENUES</b>			257,665,735.76	64,394,498.04	322,060,233.80	286,961,745.00	69,169,000.24	356,130,745.24	10.6%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	88,502,616.00	18,531,462.60	107,034,078.60	90,858,610.48	19,192,083.00	110,050,693.48	2.8%
Certificated Pupil Support Salaries		1200	9,397,912.00	3,187,367.08	12,585,279.08	10,575,372.00	3,295,144.00	13,870,516.00	10.2%
Certificated Supervisors' and Administrators' Salaries		1300	6,735,248.00	1,797,131.48	8,532,379.48	8,507,833.00	2,010,382.00	10,518,215.00	23.3%
Other Certificated Salaries		1900	4,385,492.00	11,481,437.37	15,866,929.37	5,672,613.00	12,785,651.00	18,458,264.00	16.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			109,021,268.00	34,997,398.53	144,018,666.53	115,614,428.48	37,283,260.00	152,897,688.48	6.2%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	23,021.00	6,499,433.89	6,522,454.89	33,235.00	7,666,749.00	7,699,984.00	18.1%
Classified Support Salaries		2200	6,578,074.00	2,973,574.49	9,551,648.49	6,937,011.00	3,447,624.00	10,384,635.00	8.7%
Classified Supervisors' and Administrators' Salaries		2300	1,526,501.00	490,047.75	2,016,548.75	1,729,952.00	552,923.00	2,282,875.00	13.2%
Clerical, Technical and Office Salaries		2400	9,935,177.00	1,260,246.39	11,195,423.39	10,608,312.00	1,283,250.00	11,891,562.00	6.2%
Other Classified Salaries		2900	2,992,886.00	1,210,459.55	4,203,345.55	3,122,152.00	1,261,623.00	4,383,775.00	4.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			21,055,659.00	12,433,762.07	33,489,421.07	22,430,662.00	14,212,169.00	36,642,831.00	9.4%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	18,131,545.00	20,708,480.36	38,840,025.36	22,173,778.66	22,660,081.24	44,833,859.90	15.4%
PERS		3201-3202	4,875,659.00	3,162,070.60	8,037,729.60	5,830,345.00	4,063,153.00	9,893,498.00	23.1%
OASDI/Medicare/Alternative		3301-3302	3,436,524.00	1,559,984.51	4,996,508.51	3,504,573.22	1,734,258.00	5,238,831.22	4.8%
Health and Welfare Benefits		3401-3402	27,025,819.00	11,637,474.45	38,663,293.45	29,853,549.60	12,382,099.00	42,235,648.60	9.2%
Unemployment Insurance		3501-3502	649,265.00	234,797.97	884,062.97	689,995.49	255,120.00	945,115.49	6.9%
Workers' Compensation		3601-3602	2,419,169.00	885,492.19	3,304,661.19	2,420,613.94	890,662.00	3,311,275.94	0.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,070,833.00	0.00	2,070,833.00	1,441,302.00	0.00	1,441,302.00	-30.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			58,608,814.00	38,188,300.08	96,797,114.08	65,914,157.91	41,985,373.24	107,899,531.15	11.5%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.0%
Books and Other Reference Materials		4200	25,384.00	100,091.78	125,475.78	36,326.00	109,392.00	145,718.00	16.1%
Materials and Supplies		4300	1,593,965.00	3,559,326.04	5,153,291.04	1,412,116.22	4,411,735.00	5,823,851.22	13.0%
Noncapitalized Equipment		4400	46,493.00	218,100.58	264,593.58	90,949.00	197,900.00	288,849.00	9.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,665,842.00	5,377,518.40	7,043,360.40	1,539,391.22	6,219,027.00	7,758,418.22	10.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	5,895,979.00	9,615,365.00	15,511,344.00	6,256,011.00	11,422,166.00	17,678,177.00	14.0%
Travel and Conferences		5200	81,166.00	159,268.55	240,434.55	119,408.00	740,641.00	860,049.00	257.7%
Dues and Memberships		5300	30,061.00	0.00	30,061.00	34,972.00	0.00	34,972.00	16.3%
Insurance		5400 - 5450	2,193,969.00	0.00	2,193,969.00	2,413,366.00	0.00	2,413,366.00	10.0%
Operations and Housekeeping Services		5500	4,762,745.00	3,000.00	4,765,745.00	4,905,718.49	3,000.00	4,908,718.49	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,405,846.00	2,099,483.31	3,505,329.31	1,498,245.00	1,623,000.00	3,121,245.00	-11.0%
Transfers of Direct Costs		5710	(64,293.63)	64,293.63	0.00	(61,557.00)	61,557.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(46,274.00)	0.00	(46,274.00)	(61,000.00)	0.00	(61,000.00)	31.8%
Professional/Consulting Services and Operating Expenditures		5800	4,513,025.00	6,734,363.38	11,247,388.38	5,376,566.00	8,653,696.00	14,030,262.00	24.7%
Communications		5900	1,047,867.00	191,084.50	1,238,951.50	1,099,475.00	201,510.00	1,300,985.00	5.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,820,090.37	18,866,858.37	38,686,948.74	21,581,204.49	22,705,570.00	44,286,774.49	14.5%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	29,105.00	25,234.09	54,339.09	5,000.00	32,000.00	37,000.00	-31.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,105.00	25,234.09	54,339.09	5,000.00	32,000.00	37,000.00	-31.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	35,000.00	35,000.00	0.00	35,000.00	35,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	100,000.00	3,124,112.00	3,224,112.00	100,000.00	2,422,539.00	2,522,539.00	-21.8%
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	24,500.00	24,500.00	0.00	0.00	0.00	-100.0%
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	3,779,391.00	0.00	3,779,391.00	3,625,763.00	0.00	3,625,763.00	-4.1%
All Other Transfers		7281-7283	0.00	225,154.00	225,154.00	0.00	50,000.00	50,000.00	-77.8%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,418,312.00	0.00	1,418,312.00	1,370,432.00	0.00	1,370,432.00	-3.4%
Other Debt Service - Principal		7439	900,000.00	0.00	900,000.00	995,000.00	0.00	995,000.00	10.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,197,703.00	3,408,766.00	9,606,469.00	6,091,195.00	2,507,539.00	8,598,734.00	-10.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(4,243,866.18)	4,243,866.18	0.00	(2,993,377.00)	2,993,377.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(731,593.81)	0.00	(731,593.81)	(732,470.00)	0.00	(732,470.00)	0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,975,459.99)	4,243,866.18	(731,593.81)	(3,725,847.00)	2,993,377.00	(732,470.00)	0.1%
TOTAL, EXPENDITURES			211,423,021.38	117,541,703.72	328,964,725.10	229,450,192.10	127,938,315.24	357,388,507.34	8.6%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	913,576.67	913,576.67	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	913,576.67	913,576.67	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	1,950,595.00	0.00	1,950,595.00	New
Other Authorized Interfund Transfers Out		7619	100,000.00	913,576.67	1,013,576.67	100,000.00	0.00	100,000.00	-90.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	913,576.67	1,013,576.67	2,050,595.00	0.00	2,050,595.00	102.3%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
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%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(49,608,993.23)	49,608,993.23	0.00	(57,781,826.00)	57,781,826.00	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			(49,608,993.23)	49,608,993.23	0.00	(57,781,826.00)	57,781,826.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(49,708,993.23)	49,608,993.23	(100,000.00)	(59,832,421.00)	57,781,826.00	(2,050,595.00)	1,950.6%



Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	248,798,692.00	0.00	248,798,692.00	247,912,149.00	0.00	247,912,149.00	-0.4%
2) Federal Revenue		8100-8299	0.00	20,392,306.34	20,392,306.34	0.00	35,689,277.00	35,689,277.00	75.0%
3) Other State Revenue		8300-8599	4,833,073.76	34,159,181.81	38,992,255.57	34,828,888.00	25,533,561.00	60,362,449.00	54.8%
4) Other Local Revenue		8600-8799	4,033,970.00	9,843,009.89	13,876,979.89	4,220,708.00	7,946,162.24	12,166,870.24	-12.3%
5) TOTAL, REVENUES			257,665,735.76	64,394,498.04	322,060,233.80	286,961,745.00	69,169,000.24	356,130,745.24	10.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		124,144,480.68	59,764,624.00	183,909,104.68	131,191,328.39	68,684,704.24	199,876,032.63	8.7%
2) Instruction - Related Services	2000-2999		19,237,289.87	22,045,986.87	41,283,276.74	22,433,929.22	24,342,225.00	46,776,154.22	13.3%
3) Pupil Services	3000-3999		33,956,841.25	17,684,203.91	51,641,045.16	36,337,413.00	19,082,692.00	55,420,105.00	7.3%
4) Ancillary Services	4000-4999		3,116,983.52	181,461.02	3,298,444.54	3,469,453.00	231,719.00	3,701,172.00	12.2%
5) Community Services	5000-5999		0.00	73,477.14	73,477.14	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,545,825.48	4,720,862.69	13,266,688.17	12,614,032.00	3,334,156.00	15,948,188.00	20.2%
8) Plant Services	8000-8999		16,223,897.58	9,662,322.09	25,886,219.67	17,312,841.49	9,755,280.00	27,068,121.49	4.6%
9) Other Outgo	9000-9999	Except 7600-7699	6,197,703.00	3,408,766.00	9,606,469.00	6,091,195.00	2,507,539.00	8,598,734.00	-10.5%
10) TOTAL, EXPENDITURES			211,423,021.38	117,541,703.72	328,964,725.10	229,450,192.10	127,938,315.24	357,388,507.34	8.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			46,242,714.38	(53,147,205.68)	(6,904,491.30)	57,511,552.90	(58,769,315.00)	(1,257,762.10)	-81.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	913,576.67	913,576.67	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	100,000.00	913,576.67	1,013,576.67	2,050,595.00	0.00	2,050,595.00	102.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(49,608,993.23)	49,608,993.23	0.00	(57,781,826.00)	57,781,826.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(49,708,993.23)	49,608,993.23	(100,000.00)	(59,832,421.00)	57,781,826.00	(2,050,595.00)	1,950.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(3,466,278.85)	(3,538,212.45)	(7,004,491.30)	(2,320,868.10)	(987,489.00)	(3,308,357.10)	-52.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	48,054,354.76	14,969,852.47	63,024,207.23	44,588,075.91	11,431,640.02	56,019,715.93	-11.1%
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)			48,054,354.76	14,969,852.47	63,024,207.23	44,588,075.91	11,431,640.02	56,019,715.93	-11.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,054,354.76	14,969,852.47	63,024,207.23	44,588,075.91	11,431,640.02	56,019,715.93	-11.1%
2) Ending Balance, June 30 (E + F1e)			44,588,075.91	11,431,640.26	56,019,715.93	42,267,207.81	10,444,151.02	52,711,358.83	-5.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	11,500.00	0.00	11,500.00	11,500.00	0.00	11,500.00	0.0%
Stores		9712	202,498.00	0.00	202,498.00	202,498.00	0.00	202,498.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	11,431,640.26	11,431,640.26	0.00	10,444,151.26	10,444,151.26	-8.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	31,270,000.00	0.00	31,270,000.00	New
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,899,349.00	0.00	9,899,349.00	10,783,173.00	0.00	10,783,173.00	8.9%
Unassigned/Unappropriated Amount		9790	34,474,728.91	(.24)	34,474,728.67	36.81	(.24)	36.57	-100.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6266	Educator Effectiveness, FY 2021-22	3,307,228.00	1,085,208.00
6300	Lottery : Instructional Materials	2,834,084.95	2,671,158.95
6500	Special Education	246,276.00	246,276.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	299,627.00	127,219.00
6537	Special Ed: Learning Recovery Support	1,638,351.00	1,638,351.00
6546	Mental Health-Related Services	521,279.86	657,381.86
7311	Classified School Employee Professional Development Block Grant	96,804.00	96,804.00
7412	A-G Access/Success Grant	0.00	1,068,121.00
7413	A-G Learning Loss Mitigation Grant	0.00	758,510.00
7425	Expanded Learning Opportunities (ELO) Grant	77,302.44	77,302.44
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	608,048.10	3,736.10
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	852,956.74	1,252,956.74
9010	Other Restricted Local	949,682.17	761,126.17
Total, Restricted Balance		11,431,640.26	10,444,151.26

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,036,192.00	4,157,277.76	3.0%
5) TOTAL, REVENUES			4,036,192.00	4,157,277.76	3.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,430,763.20	3,533,686.10	3.0%
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			3,430,763.20	3,533,686.10	3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			605,428.80	623,591.66	3.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			605,428.80	623,591.66	3.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,808.94	2,919,011.74	1,579.4%
b) Audit Adjustments		9793	2,139,774.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) As of July 1 - Audited (F1a + F1b)			2,313,582.94	2,919,011.74	26.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,313,582.94	2,919,011.74	26.2%
2) Ending Balance, June 30 (E + F1e)			2,919,011.74	3,542,603.40	21.4%
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	2,919,011.74	3,542,603.40	21.4%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	4,036,192.00	4,157,277.76	3.0%
TOTAL, REVENUES			4,036,192.00	4,157,277.76	3.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,430,763.20	3,533,686.10	3.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			3,430,763.20	3,533,686.10	3.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			3,430,763.20	3,533,686.10	3.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,036,192.00	4,157,277.76	3.0%
5) TOTAL, REVENUES			4,036,192.00	4,157,277.76	3.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		3,430,763.20	3,533,686.10	3.0%
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			3,430,763.20	3,533,686.10	3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			605,428.80	623,591.66	3.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			605,428.80	623,591.66	3.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	173,808.94	2,919,011.74	1,579.4%
b) Audit Adjustments		9793	2,139,774.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,313,582.94	2,919,011.74	26.2%



Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,313,582.94	2,919,011.74	26.2%
2) Ending Balance, June 30 (E + F1e)			2,919,011.74	3,542,603.40	21.4%
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	2,919,011.74	3,542,603.40	21.4%
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
8210	Student Activity Funds	2,919,011.74	3,542,603.40
Total, Restricted Balance		2,919,011.74	3,542,603.40

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	739,658.68	789,934.00	6.8%
3) Other State Revenue		8300-8599	7,650,673.46	8,244,340.00	7.8%
4) Other Local Revenue		8600-8799	50,490.25	0.00	-100.0%
5) TOTAL, REVENUES			8,440,822.39	9,034,274.00	7.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,451,538.34	3,704,648.00	7.3%
2) Classified Salaries		2000-2999	1,332,884.03	1,566,747.00	17.5%
3) Employee Benefits		3000-3999	2,311,823.28	2,569,412.00	11.1%
4) Books and Supplies		4000-4999	222,105.76	269,152.00	21.2%
5) Services and Other Operating Expenditures		5000-5999	498,668.62	585,915.00	17.5%
6) Capital Outlay		6000-6999	5,000.00	1,000.00	-80.0%
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	340,600.42	350,000.00	2.8%
9) TOTAL, EXPENDITURES			8,162,620.45	9,046,874.00	10.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			278,201.94	(12,600.00)	-104.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			278,201.94	(12,600.00)	-104.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,348,291.66	1,626,493.60	20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,348,291.66	1,626,493.60	20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,348,291.66	1,626,493.60	20.6%
2) Ending Balance, June 30 (E + F1e)			1,626,493.60	1,613,893.60	-0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,454,654.89	1,442,054.89	-0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	171,838.71	171,838.71	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	739,658.68	789,934.00	6.8%
TOTAL, FEDERAL REVENUE			739,658.68	789,934.00	6.8%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	7,076,321.00	7,690,752.00	8.7%
All Other State Revenue	All Other	8590	574,352.46	553,588.00	-3.6%
TOTAL, OTHER STATE REVENUE			7,650,673.46	8,244,340.00	7.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	50,490.25	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,490.25	0.00	-100.0%
TOTAL, REVENUES			8,440,822.39	9,034,274.00	7.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,403,849.20	2,567,166.00	6.8%
Certificated Pupil Support Salaries		1200	215,685.85	172,253.00	-20.1%
Certificated Supervisors' and Administrators' Salaries		1300	452,456.25	536,216.00	18.5%
Other Certificated Salaries		1900	379,547.04	429,013.00	13.0%
TOTAL, CERTIFICATED SALARIES			3,451,538.34	3,704,648.00	7.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	201,797.78	232,245.00	15.1%
Classified Supervisors' and Administrators' Salaries		2300	53,892.84	90,804.00	68.5%
Clerical, Technical and Office Salaries		2400	1,077,193.41	1,243,698.00	15.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,332,884.03	1,566,747.00	17.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	856,920.72	755,167.00	-11.9%
PERS		3201-3202	323,551.61	432,962.00	33.8%
OASDI/Medicare/Alternative		3301-3302	166,920.51	192,924.00	15.6%
Health and Welfare Benefits		3401-3402	850,400.39	1,065,279.00	25.3%
Unemployment Insurance		3501-3502	23,932.24	27,152.00	13.5%
Workers' Compensation		3601-3602	90,097.81	95,928.00	6.5%
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			2,311,823.28	2,569,412.00	11.1%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	27,000.00	86,678.00	221.0%
Books and Other Reference Materials		4200	10,187.50	2,187.00	-78.5%
Materials and Supplies		4300	95,858.09	91,227.00	-4.8%
Noncapitalized Equipment		4400	89,060.17	89,060.00	0.0%
TOTAL, BOOKS AND SUPPLIES			222,105.76	269,152.00	21.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,000.00	10,343.00	-20.4%
Dues and Memberships		5300	1,200.00	1,200.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	36,363.62	39,610.00	8.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,000.00	16,035.00	-42.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,000.00)	1,500.00	-111.5%
Professional/Consulting Services and Operating Expenditures		5800	409,105.00	461,807.00	12.9%
Communications		5900	24,000.00	55,420.00	130.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			498,668.62	585,915.00	17.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,000.00	1,000.00	-80.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			5,000.00	1,000.00	-80.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	340,600.42	350,000.00	2.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			340,600.42	350,000.00	2.8%
TOTAL, EXPENDITURES			8,162,620.45	9,046,874.00	10.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	739,658.68	789,934.00	6.8%
3) Other State Revenue		8300-8599	7,650,673.46	8,244,340.00	7.8%
4) Other Local Revenue		8600-8799	50,490.25	0.00	-100.0%
5) TOTAL, REVENUES			8,440,822.39	9,034,274.00	7.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,720,775.76	4,082,837.00	9.7%
2) Instruction - Related Services	2000-2999		3,349,002.77	3,943,207.00	17.7%
3) Pupil Services	3000-3999		349,584.85	235,771.00	-32.6%
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		340,600.42	350,000.00	2.8%
8) Plant Services	8000-8999		402,656.65	435,059.00	8.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,162,620.45	9,046,874.00	10.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			278,201.94	(12,600.00)	-104.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			278,201.94	(12,600.00)	-104.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,348,291.66	1,626,493.60	20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,348,291.66	1,626,493.60	20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,348,291.66	1,626,493.60	20.6%
2) Ending Balance, June 30 (E + F1e)			1,626,493.60	1,613,893.60	-0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,454,654.89	1,442,054.89	-0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	171,838.71	171,838.71	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
6371	CalWORKs for ROCP or Adult Education	138,132.00	138,132.00
6391	Adult Education Program	1,316,522.89	1,303,922.89
Total, Restricted Balance		1,454,654.89	1,442,054.89



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	526,655.95	631,702.00	19.9%
3) Other State Revenue		8300-8599	2,311,507.00	2,823,707.00	22.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,838,162.95	3,455,409.00	21.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	20,000.00	20,000.00	0.0%
2) Classified Salaries		2000-2999	41,295.80	38,456.00	-6.9%
3) Employee Benefits		3000-3999	24,401.09	27,793.00	13.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,680,431.67	3,259,295.00	21.6%
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	72,034.39	109,865.00	52.5%
9) TOTAL, EXPENDITURES			2,838,162.95	3,455,409.00	21.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	526,655.95	631,702.00	19.9%
TOTAL, FEDERAL REVENUE			526,655.95	631,702.00	19.9%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,113,651.00	1,113,651.00	0.0%
All Other State Revenue	All Other	8590	1,197,856.00	1,710,056.00	42.8%
TOTAL, OTHER STATE REVENUE			2,311,507.00	2,823,707.00	22.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			2,838,162.95	3,455,409.00	21.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	20,000.00	20,000.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			20,000.00	20,000.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	25,595.56	18,932.00	-26.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	15,700.24	19,524.00	24.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			41,295.80	38,456.00	-6.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	5,941.00	New
PERS		3201-3202	9,295.48	9,756.00	5.0%
OASDI/Medicare/Alternative		3301-3302	3,447.56	3,231.00	-6.3%
Health and Welfare Benefits		3401-3402	10,175.83	7,550.00	-25.8%
Unemployment Insurance		3501-3502	306.39	291.00	-5.0%
Workers' Compensation		3601-3602	1,175.83	1,024.00	-12.9%
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			24,401.09	27,793.00	13.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,000.00	5,350.00	7.0%
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	2,675,431.67	3,253,945.00	21.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,680,431.67	3,259,295.00	21.6%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	72,034.39	109,865.00	52.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			72,034.39	109,865.00	52.5%
TOTAL, EXPENDITURES			2,838,162.95	3,455,409.00	21.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	526,655.95	631,702.00	19.9%
3) Other State Revenue		8300-8599	2,311,507.00	2,823,707.00	22.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,838,162.95	3,455,409.00	21.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		41,714.01	56,731.00	36.0%
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		2,675,431.67	3,253,945.00	21.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		72,034.39	109,865.00	52.5%
8) Plant Services	8000-8999		48,982.88	34,868.00	-28.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,838,162.95	3,455,409.00	21.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCCF 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	3,155.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,538,812.00	1,941,608.00	-23.5%
5) TOTAL, REVENUES			2,541,967.00	1,941,608.00	-23.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,374,078.75	2,783,568.00	17.2%
3) Employee Benefits		3000-3999	1,325,057.27	1,682,639.20	27.0%
4) Books and Supplies		4000-4999	9,629,000.00	8,729,850.00	-9.3%
5) Services and Other Operating Expenditures		5000-5999	7,926,012.00	6,322,341.00	-20.2%
6) Capital Outlay		6000-6999	47,076,642.00	84,475,561.00	79.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			68,330,790.02	103,993,959.20	52.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(65,788,823.02)	(102,052,351.20)	55.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	22,000,000.00	New
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	22,000,000.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(65,788,823.02)	(80,052,351.20)	21.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	360,438,761.66	294,051,809.61	-18.4%
b) Audit Adjustments		9793	(598,129.03)	(598,129.03)	0.0%
c) As of July 1 - Audited (F1a + F1b)			359,840,632.63	293,453,680.58	-18.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			359,840,632.63	293,453,680.58	-18.4%
2) Ending Balance, June 30 (E + F1e)			294,051,809.61	213,401,329.38	-27.4%
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	294,051,809.61	213,401,329.38	-27.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	3,155.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,155.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,538,802.00	1,941,608.00	-23.5%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,538,812.00	1,941,608.00	-23.5%
TOTAL, REVENUES			2,541,967.00	1,941,608.00	-23.6%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	148,004.33	60,000.00	-59.5%
Classified Supervisors' and Administrators' Salaries		2300	1,276,074.70	1,632,966.00	28.0%
Clerical, Technical and Office Salaries		2400	949,999.72	1,090,602.00	14.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,374,078.75	2,783,568.00	17.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	4,094.91	0.00	-100.0%
PERS		3201-3202	500,833.32	705,030.00	40.8%
OASDI/Medicare/Alternative		3301-3302	173,939.91	203,927.00	17.2%
Health and Welfare Benefits		3401-3402	590,156.76	710,923.00	20.5%
Unemployment Insurance		3501-3502	11,810.08	13,688.00	15.9%
Workers' Compensation		3601-3602	44,222.29	49,071.20	11.0%
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			1,325,057.27	1,682,639.20	27.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,129,000.00	3,314,300.00	-35.4%
Noncapitalized Equipment		4400	4,500,000.00	5,415,550.00	20.3%
TOTAL, BOOKS AND SUPPLIES			9,629,000.00	8,729,850.00	-9.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,000.00	24,800.00	24.0%
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	27,718.00	34,000.00	22.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	500.00	500.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,875,000.00	6,260,200.00	-20.5%
Communications		5900	2,794.00	2,841.00	1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,926,012.00	6,322,341.00	-20.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	11,539,500.00	12,408,500.00	7.5%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	31,717,142.00	68,501,061.00	116.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	3,820,000.00	3,566,000.00	-6.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			47,076,642.00	84,475,561.00	79.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			68,330,790.02	103,993,959.20	52.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	22,000,000.00	New
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	22,000,000.00	New
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	22,000,000.00	New

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,155.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,538,812.00	1,941,608.00	-23.5%
5) TOTAL, REVENUES			2,541,967.00	1,941,608.00	-23.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		68,330,790.02	103,993,959.20	52.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			68,330,790.02	103,993,959.20	52.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(65,788,823.02)	(102,052,351.20)	55.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	22,000,000.00	New
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	22,000,000.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(65,788,823.02)	(80,052,351.20)	21.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	360,438,761.66	294,051,809.61	-18.4%
b) Audit Adjustments		9793	(598,129.03)	(598,129.03)	0.0%
c) As of July 1 - Audited (F1a + F1b)			359,840,632.63	293,453,680.58	-18.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			359,840,632.63	293,453,680.58	-18.4%
2) Ending Balance, June 30 (E + F1e)			294,051,809.61	213,401,329.38	-27.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	294,051,809.61	213,401,329.38	-27.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	893,627.00	809,000.00	-9.5%
5) TOTAL, REVENUES			893,627.00	809,000.00	-9.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	20,000.00	20,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	187,189.00	184,000.00	-1.7%
6) Capital Outlay		6000-6999	193,000.00	605,000.00	213.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			400,189.00	809,000.00	102.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			493,438.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			493,438.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,976,113.66	13,469,551.66	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,976,113.66	13,469,551.66	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,976,113.66	13,469,551.66	3.8%
2) Ending Balance, June 30 (E + F1e)			13,469,551.66	13,469,551.66	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	13,469,551.66	13,373,551.66	-0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	96,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	93,627.00	96,000.00	2.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	800,000.00	713,000.00	-10.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			893,627.00	809,000.00	-9.5%
TOTAL, REVENUES			893,627.00	809,000.00	-9.5%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	20,000.00	20,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,000.00	20,000.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	58,189.00	60,000.00	3.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,000.00	24,000.00	-20.0%
Professional/Consulting Services and Operating Expenditures		5800	99,000.00	100,000.00	1.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			187,189.00	184,000.00	-1.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	193,000.00	575,000.00	197.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	30,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			193,000.00	605,000.00	213.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			400,189.00	809,000.00	102.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	893,627.00	809,000.00	-9.5%
5) TOTAL, REVENUES			893,627.00	809,000.00	-9.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		400,189.00	809,000.00	102.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			400,189.00	809,000.00	102.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			493,438.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			493,438.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,976,113.66	13,469,551.66	3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,976,113.66	13,469,551.66	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,976,113.66	13,469,551.66	3.8%
2) Ending Balance, June 30 (E + F1e)			13,469,551.66	13,469,551.66	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	13,469,551.66	13,373,551.66	-0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	96,000.00	New
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	13,469,551.66	13,373,551.66
Total, Restricted Balance		13,469,551.66	13,373,551.66

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	87,849,602.29	87,849,602.29	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			87,849,602.29	87,849,602.29	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			87,849,602.29	87,849,602.29	0.0%
2) Ending Balance, June 30 (E + F1e)			87,849,602.29	87,849,602.29	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					
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	87,849,602.29	87,849,602.29	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCOFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	87,849,602.29	87,849,602.29	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			87,849,602.29	87,849,602.29	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			87,849,602.29	87,849,602.29	0.0%
2) Ending Balance, June 30 (E + F1e)			87,849,602.29	87,849,602.29	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					
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	87,849,602.29	87,849,602.29	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,923,421.00	5,316,492.00	-40.4%
3) Other State Revenue		8300-8599	563,890.00	394,802.00	-30.0%
4) Other Local Revenue		8600-8799	108,004.00	202,500.00	87.5%
5) TOTAL, REVENUES			9,595,315.00	5,913,794.00	-38.4%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,560,946.00	3,765,980.00	5.8%
3) Employee Benefits		3000-3999	2,496,650.00	2,769,323.00	10.9%
4) Books and Supplies		4000-4999	1,950,413.00	1,925,260.00	-1.3%
5) Services and Other Operating Expenses		5000-5999	142,538.00	257,030.00	80.3%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	318,959.00	272,605.00	-14.5%
9) TOTAL, EXPENSES			8,469,506.00	8,990,198.00	6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,125,809.00	(3,076,404.00)	-373.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	1,950,595.00	New
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	1,950,595.00	New
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,125,809.00	(1,125,809.00)	-200.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	1,125,809.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,125,809.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	1,125,809.00	New
2) Ending Net Position, June 30 (E + F1e)			1,125,809.00	0.00	-100.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,125,809.00	0.00	-100.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
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		



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>9) Fixed Assets</b>					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	8,923,421.00	5,316,492.00	-40.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,923,421.00	5,316,492.00	-40.4%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	563,890.00	394,802.00	-30.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			563,890.00	394,802.00	-30.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	108,004.00	202,500.00	87.5%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			108,004.00	202,500.00	87.5%
TOTAL, REVENUES			9,595,315.00	5,913,794.00	-38.4%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,059,615.00	3,187,888.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	229,261.00	238,863.00	4.2%
Clerical, Technical and Office Salaries		2400	173,576.00	189,229.00	9.0%
Other Classified Salaries		2900	98,494.00	150,000.00	52.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,560,946.00</b>	<b>3,765,980.00</b>	<b>5.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	801,762.00	958,750.00	19.6%
OASDI/Medicare/Alternative		3301-3302	267,236.00	286,711.00	7.3%
Health and Welfare Benefits		3401-3402	1,342,024.00	1,439,003.00	7.2%
Unemployment Insurance		3501-3502	18,460.00	18,830.00	2.0%
Workers' Compensation		3601-3602	67,168.00	66,029.00	-1.7%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,496,650.00</b>	<b>2,769,323.00</b>	<b>10.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	179,046.00	176,736.00	-1.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	1,771,367.00	1,748,524.00	-1.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,950,413.00</b>	<b>1,925,260.00</b>	<b>-1.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,696.00	6,530.00	14.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,231.00	19,000.00	4.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	28,774.00	35,000.00	21.6%
Professional/Consulting Services and					
Operating Expenditures		5800	89,837.00	196,500.00	118.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>142,538.00</b>	<b>257,030.00</b>	<b>80.3%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	318,959.00	272,605.00	-14.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>318,959.00</b>	<b>272,605.00</b>	<b>-14.5%</b>
<b>TOTAL, EXPENSES</b>			<b>8,469,506.00</b>	<b>8,990,198.00</b>	<b>6.1%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	1,950,595.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>1,950,595.00</b>	<b>New</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	1,950,595.00	New

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,923,421.00	5,316,492.00	-40.4%
3) Other State Revenue		8300-8599	563,890.00	394,802.00	-30.0%
4) Other Local Revenue		8600-8799	108,004.00	202,500.00	87.5%
5) TOTAL, REVENUES			9,595,315.00	5,913,794.00	-38.4%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		8,150,547.00	8,717,593.00	7.0%
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		318,959.00	272,605.00	-14.5%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			8,469,506.00	8,990,198.00	6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,125,809.00	(3,076,404.00)	-373.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	1,950,595.00	New
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	1,950,595.00	New
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,125,809.00	(1,125,809.00)	-200.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	1,125,809.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,125,809.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	1,125,809.00	New
2) Ending Net Position, June 30 (E + F1e)			1,125,809.00	0.00	-100.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,125,809.00	0.00	-100.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,125,809.00	0.00
Total, Restricted Net Position		1,125,809.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	13,458,887.07	14,053,919.00	4.4%
5) TOTAL, REVENUES			13,458,887.07	14,053,919.00	4.4%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	16,319.38	35,000.00	114.5%
5) Services and Other Operating Expenses		5000-5999	11,202,679.28	13,436,000.00	19.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			11,218,998.66	13,471,000.00	20.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,239,888.41	582,919.00	-74.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	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			100,000.00	100,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			2,339,888.41	682,919.00	-70.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,409,501.26	5,749,389.67	68.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,409,501.26	5,749,389.67	68.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,409,501.26	5,749,389.67	68.6%
2) Ending Net Position, June 30 (E + F1e)			5,749,389.67	6,432,308.67	11.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,749,389.67	6,432,308.67	11.9%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>9) Fixed Assets</b>					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	219.73	219.00	-0.3%
Fees and Contracts					
In-District Premiums/Contributions		8674	13,108,604.45	13,803,700.00	5.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	350,062.89	250,000.00	-28.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,458,887.07	14,053,919.00	4.4%
TOTAL, REVENUES			13,458,887.07	14,053,919.00	4.4%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,000.00	10,000.00	233.3%
Noncapitalized Equipment		4400	13,319.38	25,000.00	87.7%
TOTAL, BOOKS AND SUPPLIES			16,319.38	35,000.00	114.5%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	67,809.26	150,000.00	121.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60,000.00	200,000.00	233.3%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	11,074,870.02	13,086,000.00	18.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			11,202,679.28	13,436,000.00	19.9%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			11,218,998.66	13,471,000.00	20.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			100,000.00	100,000.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,458,887.07	14,053,919.00	4.4%
5) TOTAL, REVENUES			13,458,887.07	14,053,919.00	4.4%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		11,218,998.66	13,471,000.00	20.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			11,218,998.66	13,471,000.00	20.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,239,888.41	582,919.00	-74.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	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			100,000.00	100,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			2,339,888.41	682,919.00	-70.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,409,501.26	5,749,389.67	68.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,409,501.26	5,749,389.67	68.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,409,501.26	5,749,389.67	68.6%
2) Ending Net Position, June 30 (E + F1e)			5,749,389.67	6,432,308.67	11.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,749,389.67	6,432,308.67	11.9%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	391,813.00	1,490,000.00	280.3%
5) TOTAL, REVENUES			391,813.00	1,490,000.00	280.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,031,496.74	2,527,983.00	24.4%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,031,496.74	2,527,983.00	24.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,639,683.74)	(1,037,983.00)	-36.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,639,683.74)	(1,037,983.00)	-36.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,630,134.90	14,990,451.16	-9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,630,134.90	14,990,451.16	-9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,630,134.90	14,990,451.16	-9.9%
2) Ending Net Position, June 30 (E + F1e)			14,990,451.16	13,952,468.16	-6.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	14,990,451.16	13,952,468.16	-6.9%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	391,813.00	1,490,000.00	280.3%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			391,813.00	1,490,000.00	280.3%
TOTAL, REVENUES			391,813.00	1,490,000.00	280.3%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	2,031,496.74	2,527,983.00	24.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,031,496.74	2,527,983.00	24.4%
TOTAL, EXPENSES			2,031,496.74	2,527,983.00	24.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	391,813.00	1,490,000.00	280.3%
5) TOTAL, REVENUES			391,813.00	1,490,000.00	280.3%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,031,496.74	2,527,983.00	24.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,031,496.74	2,527,983.00	24.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,639,683.74)	(1,037,983.00)	-36.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,639,683.74)	(1,037,983.00)	-36.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,630,134.90	14,990,451.16	-9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,630,134.90	14,990,451.16	-9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,630,134.90	14,990,451.16	-9.9%
2) Ending Net Position, June 30 (E + F1e)			14,990,451.16	13,952,468.16	-6.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	14,990,451.16	13,952,468.16	-6.9%

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



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	(57,240.00)	25,000.00	-143.7%
5) TOTAL, REVENUES			(57,240.00)	25,000.00	-143.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	35,595.00	35,750.00	0.4%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			35,595.00	35,750.00	0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(92,835.00)	(10,750.00)	-88.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(92,835.00)	(10,750.00)	-88.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	746,496.98	653,661.98	-12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			746,496.98	653,661.98	-12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			746,496.98	653,661.98	-12.4%
2) Ending Net Position, June 30 (E + F1e)			653,661.98	642,911.98	-1.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	653,661.98	642,911.98	-1.6%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>9) Fixed Assets</b>					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(57,240.00)	25,000.00	-143.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(57,240.00)	25,000.00	-143.7%
TOTAL, REVENUES			(57,240.00)	25,000.00	-143.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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	35,595.00	35,750.00	0.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			35,595.00	35,750.00	0.4%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			35,595.00	35,750.00	0.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(57,240.00)	25,000.00	-143.7%
5) TOTAL, REVENUES			(57,240.00)	25,000.00	-143.7%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		35,595.00	35,750.00	0.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			35,595.00	35,750.00	0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(92,835.00)	(10,750.00)	-88.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(92,835.00)	(10,750.00)	-88.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	746,496.98	653,661.98	-12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			746,496.98	653,661.98	-12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			746,496.98	653,661.98	-12.4%
2) Ending Net Position, June 30 (E + F1e)			653,661.98	642,911.98	-1.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	653,661.98	642,911.98	-1.6%

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	19,919.55	19,837.86	21,480.07	20,105.20	20,022.70	20,105.20
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	19,919.55	19,837.86	21,480.07	20,105.20	20,022.70	20,105.20
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	180.34	175.41	180.34	178.54	172.65	178.54
c. Special Education-NPS/LCI	7.09	6.77	7.09	7.02	6.72	7.02
d. Special Education Extended Year	19.88	19.88	19.88	19.68	19.68	19.68
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	207.31	202.06	207.31	205.24	199.05	205.24
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	20,126.86	20,039.92	21,687.38	20,310.44	20,221.75	20,310.44
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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



Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LC1						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LC1						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			53,898,251.00	44,572,020.35	24,111,527.70	19,264,258.78	22,118,914.61	22,368,428.44	38,914,611.52	50,599,595.35
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		6,212,104.35	6,212,104.35	19,219,706.08	11,181,787.83	11,181,787.83	19,219,706.08	11,181,787.83	11,181,787.83
Property Taxes	8020-8079		770,772.00	444,622.00	579,981.00	7,374,700.00	14,923,307.00	19,364,181.00	21,704,180.00	561,087.00
Miscellaneous Funds	8080-8099		0.00	(897,397.00)	(1,794,793.00)	(1,196,529.00)	(1,196,529.00)	(1,196,529.00)	(1,196,529.00)	(1,196,529.00)
Federal Revenue	8100-8299		851,931.00	60,390.00	5,398,965.00	1,590,562.00	949,734.00	1,359,419.00	7,897,210.00	352,351.00
Other State Revenue	8300-8599		4,657,077.00	95,535.00	2,029,587.00	11,741,267.00	2,147,521.00	3,273,057.00	1,735,877.00	(13,481.00)
Other Local Revenue	8600-8799		2,728,388.00	322,159.00	789,303.00	876,379.00	486,750.00	1,557,262.00	2,253,498.00	741,032.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			15,220,272.35	6,237,413.35	26,222,749.08	31,568,166.83	28,492,570.83	43,577,096.08	43,576,023.83	11,626,247.83
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		752,334.00	14,971,999.00	14,729,843.00	14,703,638.00	14,833,914.00	15,827,171.00	14,760,153.00	15,066,048.00
Classified Salaries	2000-2999		1,819,796.00	2,781,581.00	2,953,737.00	2,947,054.00	3,051,952.00	3,582,069.00	2,986,606.00	2,981,027.00
Employee Benefits	3000-3999		5,872,017.00	8,192,099.00	8,521,346.00	8,612,896.00	8,224,620.00	8,921,069.00	7,827,119.00	8,620,625.00
Books and Supplies	4000-4999		41,794.00	228,553.00	874,288.00	592,943.00	341,729.00	568,476.00	301,518.00	771,283.00
Services	5000-5999		1,286,620.00	3,706,244.00	2,430,237.00	3,704,512.00	3,575,313.00	3,688,839.00	4,157,608.00	3,542,754.00
Capital Outlay	6000-6599		0.00	0.00	3,991.00	5,805.00	700.00	920.00	1,058.00	2,236.00
Other Outgo	7000-7499		154,617.00	155,809.00	961,792.00	145,434.00	208,626.00	481,978.00	227,005.00	284,012.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			9,927,178.00	30,036,285.00	30,475,234.00	30,712,282.00	30,236,854.00	33,070,522.00	30,261,067.00	31,267,985.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	11,500.00	0.00	(1,000.00)	(500.00)	(1,000.00)	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	11,231,323.00	4,123,904.00	3,376,394.00	1,041,225.00	127,028.00	644,790.00	151,688.00	129,867.00	191,844.00
Due From Other Funds	9310	2,487,894.00	(161,615.00)	972,481.00	(609,202.00)	382,266.00	(415,899.00)	945,730.00	1,075,933.00	310,544.00
Stores	9320	267,639.00	1,745.00	27,883.00	33,077.00	22,554.00	(47,257.00)	(28,512.00)	25,229.00	(11,024.00)
Prepaid Expenditures	9330	50,000.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		14,048,356.00	4,014,034.00	4,375,758.00	464,600.00	530,848.00	181,634.00	1,068,906.00	1,231,029.00	491,364.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	11,915,390.00	11,133,359.00	1,037,379.00	1,059,384.00	(1,467,923.00)	(1,812,163.00)	(4,970,703.00)	2,861,002.00	(1,563,560.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	7,500,000.00	7,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690									
SUBTOTAL		19,415,390.00	18,633,359.00	1,037,379.00	1,059,384.00	(1,467,923.00)	(1,812,163.00)	(4,970,703.00)	2,861,002.00	(1,563,560.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(5,367,034.00)	(14,619,325.00)	3,338,379.00	(594,784.00)	1,998,771.00	1,993,797.00	6,039,609.00	(1,629,973.00)	2,054,924.00
E. NET INCREASE/DECREASE (B - C + D)			(9,326,230.65)	(20,460,492.65)	(4,847,268.92)	2,854,655.83	249,513.83	16,546,183.08	11,684,983.83	(17,586,813.17)
F. ENDING CASH (A + E)			44,572,020.35	24,111,527.70	19,264,258.78	22,118,914.61	22,368,428.44	38,914,611.52	50,599,595.35	33,012,782.18
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		33,012,782.18	30,659,309.00	32,472,858.00	22,156,803.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	19,219,705.82	11,181,788.00	11,181,788.00	19,219,706.00	0.00		156,393,760.00	156,393,760.00
Property Taxes	8020-8079	8,621,530.00	21,355,714.00	1,569,208.00	9,205,718.00	0.00		106,475,000.00	106,475,000.00
Miscellaneous Funds	8080-8099	(2,985,038.00)	(491,771.00)	(791,771.00)	(791,771.00)	(1,221,425.00)		(14,956,611.00)	(14,956,611.00)
Federal Revenue	8100-8299	317,129.00	1,037,313.00	507,285.00	10,866,987.00	4,500,001.00		35,689,277.00	35,689,277.00
Other State Revenue	8300-8599	2,650,596.00	817,010.00	7,594,622.00	20,433,785.00	3,199,996.00		60,362,449.00	60,362,449.00
Other Local Revenue	8600-8799	366,218.00	435,668.00	540,153.00	570,061.00	499,999.24		12,166,870.24	12,166,870.24
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		28,190,140.82	34,335,722.00	20,601,285.00	59,504,486.00	6,978,571.24	0.00	356,130,745.24	356,130,745.24
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	14,849,533.00	14,866,736.00	14,612,533.00	1,823,786.00	1,100,000.48		152,897,688.48	152,897,688.48
Classified Salaries	2000-2999	3,334,808.00	3,029,143.00	3,277,941.00	3,197,116.00	700,001.00		36,642,831.00	36,642,831.00
Employee Benefits	3000-3999	8,274,234.00	8,392,448.00	7,592,817.00	17,648,242.00	1,199,999.15		107,899,531.15	107,899,531.15
Books and Supplies	4000-4999	626,507.00	402,811.00	341,223.00	2,467,293.00	200,000.22		7,758,418.22	7,758,418.22
Services	5000-5999	3,246,792.00	3,322,111.00	3,928,955.00	6,196,789.00	1,500,000.49		44,286,774.49	44,286,774.49
Capital Outlay	6000-6599	1,458.00	620.00	2,831.00	17,381.00	0.00		37,000.00	37,000.00
Other Outgo	7000-7499	3,076,690.00	188,294.00	1,009,804.00	972,203.00	0.00		7,866,264.00	7,866,264.00
Interfund Transfers Out	7600-7629	0.00	147,570.00	0.00	1,903,025.00	0.00		2,050,595.00	2,050,595.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		33,410,022.00	30,349,733.00	30,766,104.00	34,225,835.00	4,700,001.34	0.00	359,439,102.34	359,439,102.34
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	2,500.00	0.00	0.00	11,500.00	0.00		11,500.00	
Accounts Receivable	9200-9299	117,135.00	170,266.00	168,526.00	(300,000.00)	1,288,656.00		11,231,323.00	
Due From Other Funds	9310	(63,668.00)	(513,917.00)	(321,177.00)	(156,304.00)	1,042,722.00		2,487,894.00	
Stores	9320	20,279.00	(30,884.00)	(23,508.00)	(14,723.00)	292,780.00		267,639.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	(50,000.00)	50,000.00		50,000.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		76,246.00	(374,535.00)	(176,159.00)	(509,527.00)	2,674,158.00	0.00	14,048,356.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(2,790,162.00)	1,797,905.00	(24,923.00)	3,254,124.00	3,401,671.00		11,915,390.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00		7,500,000.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(2,790,162.00)	1,797,905.00	(24,923.00)	3,254,124.00	3,401,671.00	0.00	19,415,390.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		2,866,408.00	(2,172,440.00)	(151,236.00)	(3,763,651.00)	(727,513.00)	0.00	(5,367,034.00)	
E. NET INCREASE/DECREASE (B - C + D)		(2,353,473.18)	1,813,549.00	(10,316,055.00)	21,515,000.00	1,551,056.90	0.00	(8,675,391.10)	(3,308,357.10)
F. ENDING CASH (A + E)		30,659,309.00	32,472,858.00	22,156,803.00	43,671,803.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								45,222,859.90	

**Budget, July 1**  
**2021-22 Estimated Actuals**  
**GENERAL FUND**  
**Current Expense Formula/Minimum Classroom**  
**Compensation**

<b>PART I - CURRENT EXPENSE FORMULA</b>	<b>Total Expense for Year (1)</b>	<b>EDP No.</b>	<b>Reductions (See Note 1) (2)</b>	<b>EDP No.</b>	<b>Current Expense of Education (Col 1 - Col 2) (3)</b>	<b>EDP No.</b>	<b>Reductions (Extracted) (See Note 2) (4a)</b>	<b>Reductions (Overrides)* (See Note 2) (4b)</b>	<b>EDP No.</b>	<b>Current Expense- Part II (Col 3 - Col 4) (5)</b>	<b>EDP No.</b>		
1000 - Certificated Salaries	144,018,666.53	301	0.00	303	144,018,666.53	305	2,477,580.99		307	141,541,085.54	309		
2000 - Classified Salaries	33,489,421.07	311	136,789.82	313	33,352,631.25	315	1,510,111.82		317	31,842,519.43	319		
3000 - Employee Benefits	96,797,114.08	321	5,425.00	323	96,791,689.08	325	2,266,875.56		327	94,524,813.52	329		
4000 - Books, Supplies Equip Replace. (6500)	7,043,360.40	331	33,477.14	333	7,009,883.26	335	1,745,723.70		337	5,264,159.56	339		
5000 - Services . . . & 7300 - Indirect Costs	37,955,354.93	341	0.00	343	37,955,354.93	345	13,251,873.57		347	24,703,481.36	349		
<b>TOTAL</b>					<b>319,128,225.05</b>	<b>365</b>	<b>TOTAL</b>					<b>297,876,059.41</b>	<b>369</b>

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

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

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

<b>PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)</b>	<b>Object</b>	<b>EDP No.</b>
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		396

b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	170,766,173.09	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		.57
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)		.50
2. Percentage spent by this district (Part II, Line 15)	.57	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		0.00
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	297,876,059.41	
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00

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


Budget, July 1  
2022-23 Budget  
GENERAL FUND  
Current Expense Formula/Minimum Classroom  
Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	152,897,688.48	301	0.00	303	152,897,688.48	305	2,452,975.00		307	150,444,713.48	309
2000 - Classified Salaries	36,642,831.00	311	73,500.00	313	36,569,331.00	315	1,578,389.00		317	34,990,942.00	319
3000 - Employee Benefits	107,899,531.15	321	0.00	323	107,899,531.15	325	2,486,916.00		327	105,412,615.15	329
4000 - Books, Supplies Equip Replace. (6500)	7,758,418.22	331	0.00	333	7,758,418.22	335	1,819,370.00		337	5,939,048.22	339
5000 - Services . . . & 7300 - Indirect Costs	43,554,304.49	341	0.00	343	43,554,304.49	345	14,684,426.00		347	28,869,878.49	349
TOTAL					348,679,273.34	365	TOTAL			325,657,197.34	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		183,400,515.63 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		0.00 396



b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	183,400,515.63	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		.56
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)		.50
2. Percentage spent by this district (Part II, Line 15)	.56	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		0.00
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	325,657,197.34	
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00

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


Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	329,978,301.77
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	21,305,883.01
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	73,477.14
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	54,339.09
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,318,312.00
4. Other Transfers Out	All	9200	7200-7299	4,029,045.00
5. Interfund Transfers Out	All	9300	7600-7629	100,000.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,575,173.23
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				302,097,245.53
<b>Section II - Expenditures Per ADA</b>				<b>2021-22 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				20,039.92
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,074.77
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		<b>Total</b>	<b>Per ADA</b>	
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		256,951,532.45	11,675.91	
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00	0.00	
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		256,951,532.45	11,675.91	

B. Required effort (Line A.2 times 90%)	231,256,379.21	10,508.32
C. Current year expenditures (Line I.E and Line II.B)	302,097,245.53	15,074.77
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
N/A	0.00	0.00
N/A	0.00	0.00
N/A	0.00	0.00
N/A	0.00	0.00
N/A	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

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

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

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

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

(Functions 7200-7700, goals 0000 and 9000)

9,213,433.60

2. Contracted general administrative positions not paid through pay roll

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

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

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

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

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

265,091,768.08

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

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

3.48%

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

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

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

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

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

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

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

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

0.00

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	9,808,486.60
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,305,277.44
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	899,734.36
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	13,013,498.40
9. Carry-Forward Adjustment (Part IV, Line F)	(4,433,544.51)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,579,953.89

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	176,550,901.93
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	41,201,140.74
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	43,556,934.91
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,293,444.54
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	73,477.14
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,423,528.43
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	456,539.51
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	24,954,701.22
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	3,430,763.20
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,817,020.03
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,766,128.56
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,379,180.00

18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	311,903,760.21

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

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

(Line A8 divided by Line B19)	4.17%
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**D. Preliminary Proposed Indirect Cost Rate**

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

(Line A10 divided by Line B19)	2.75%
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**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	13,013,498.40
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**B. Carry-forward adjustment from prior year(s)**

1. Carry-forward adjustment from the second prior year	1,017,659.70
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00

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

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.92%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.92%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.92%) times Part III, Line B19); zero if positive	(4,433,544.51)

<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(4,433,544.51)
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**E. Optional allocation of negative carry-forward adjustment over more than one year**

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

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	2.75%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2216772.25) is applied to the current year calculation and the remainder (\$-2216772.26) is deferred to one or more future years:	3.46%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1477848.17) is applied to the current year calculation and the remainder (\$-2955696.34) is deferred to one or more future years:	3.70%
LEA request for Option 1, Option 2, or Option 3	

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

Option 2 or Option 3 is selected)

(4,433,544.51)

Approved  
indirect cost  
rate: 5.92%  
Highest rate  
used in any  
program: 5.92%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,984,565.88	117,486.30	5.92%
01	3060	137,624.37	8,147.36	5.92%
01	3061	49,165.38	2,910.59	5.92%
01	3182	476,150.37	28,188.10	5.92%
01	3212	9,713,212.98	575,022.21	5.92%
01	3310	3,409,506.00	201,843.00	5.92%
01	3311	3,133.00	185.00	5.90%
01	3312	541,693.00	32,068.00	5.92%
01	3327	185,391.00	10,975.00	5.92%
01	3410	364,007.19	21,549.23	5.92%
01	3550	300,857.69	15,042.88	5.00%
01	4035	388,944.84	23,025.53	5.92%
01	4127	118,663.15	7,024.85	5.92%
01	6385	96,038.08	5,685.45	5.92%
01	6388	938,550.11	55,562.17	5.92%
01	6500	32,424,657.00	1,919,540.00	5.92%
01	6520	354,870.87	21,008.36	5.92%
01	6537	44,421.00	2,630.00	5.92%
01	6546	940,078.00	55,653.00	5.92%
01	7220	203,192.83	12,029.02	5.92%
01	7422	8,127,237.82	481,132.18	5.92%
01	8150	9,131,544.15	540,587.41	5.92%
01	9010	3,157,981.57	106,570.54	3.37%
11	6391	6,516,770.77	325,838.54	5.00%
12	5026	433,111.00	5,000.00	1.15%
12	5059	74,591.81	4,008.19	5.37%
12	6075	1,197,030.21	825.79	0.07%
12	6105	1,051,450.59	62,200.41	5.92%
61	5310	5,921,439.92	318,959.00	5.39%



Budget, July 1  
2021-22 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		2,969,620.95	2,969,620.95
2. State Lottery Revenue	8560	3,444,682.17		1,404,464.00	4,849,146.17
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,444,682.17	0.00	4,374,084.95	7,818,767.12
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	2,315,494.99		0.00	2,315,494.99
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,129,187.18		0.00	1,129,187.18
4. Books and Supplies	4000-4999	0.00		1,510,000.00	1,510,000.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			30,000.00	30,000.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		3,444,682.17	0.00	1,540,000.00	4,984,682.17
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	0.00	2,834,084.95	2,834,084.95
<b>D. COMMENTS:</b>					
Software subscriptions were purchased for online instructional materials. CSAM indicates they should be coded to object 5800					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	247,912,149.00	5.00%	260,319,670.00	2.70%	267,350,046.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	34,828,888.00	-85.99%	4,879,661.00	-0.03%	4,878,048.00
4. Other Local Revenues	8600-8799	4,220,708.00	0.06%	4,223,378.00	2.78%	4,340,928.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(57,781,826.00)	2.91%	(59,465,513.00)	2.28%	(60,822,512.00)
6. Total (Sum lines A1 thru A5c)		229,179,919.00	-8.39%	209,957,196.00	2.76%	215,746,510.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				115,614,428.48		121,781,366.48
b. Step & Column Adjustment				1,812,398.00		1,951,933.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				4,354,540.00		(24,398,033.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	115,614,428.48	5.33%	121,781,366.48	-18.43%	99,335,266.48
2. Classified Salaries						
a. Base Salaries				22,430,662.00		22,071,355.00
b. Step & Column Adjustment				448,613.00		495,293.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(807,920.00)		(6,947,247.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,430,662.00	-1.60%	22,071,355.00	-29.23%	15,619,401.00
3. Employee Benefits	3000-3999	65,914,157.91	8.34%	71,410,443.00	4.67%	74,746,151.00
4. Books and Supplies	4000-4999	1,539,391.22	-4.87%	1,464,391.00	0.00%	1,464,391.00
5. Services and Other Operating Expenditures	5000-5999	21,581,204.49	0.99%	21,795,074.00	7.23%	23,370,032.00
6. Capital Outlay	6000-6999	5,000.00	0.00%	5,000.00	0.00%	5,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,091,195.00	2.92%	6,269,151.00	3.01%	6,457,639.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,725,847.00)	20.13%	(4,475,946.00)	8.23%	(4,844,341.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,050,595.00	-56.99%	881,976.00	-31.97%	600,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		231,500,787.10	4.19%	241,202,810.48	-10.14%	216,753,539.48

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)		(2,320,868.10)		(31,245,614.48)		(1,007,029.48)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		44,588,075.91		42,267,207.81		11,021,593.33
2. Ending Fund Balance (Sum lines C and D1)		42,267,207.81		11,021,593.33		10,014,563.85
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	213,998.00		213,998.00		213,998.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	31,270,000.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,783,173.00		10,801,113.00		9,719,601.00
2. Unassigned/Unappropriated	9790	36.81		6,482.33		80,964.85
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		42,267,207.81		11,021,593.33		10,014,563.85
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,783,173.00		10,801,113.00		9,719,601.00
c. Unassigned/Unappropriated	9790	36.81		6,482.33		80,964.85
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		10,783,209.81		10,807,595.33		9,800,565.85
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2023-24 Transfer expenses from ESSER III and ELO \$6 million 2023-24 Declining enrollment \$(864K) 2023-24 4.25% Salary Increase \$6.1 million 2023-24 Implementation of a Reduction in Force \$(7.8 million) 2024-25 Transfer expenses from ESSER III \$5 million 2024-25 Declining enrollment \$(864K) 2024-25 Eliminate inclusion specialists \$(958K) 2024-25 Implementation of a Reduction in Force \$(34.5 million)						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	35,689,277.00	-35.87%	22,887,299.00	-43.20%	12,999,670.00
3. Other State Revenues	8300-8599	25,533,561.00	-14.61%	21,804,363.00	1.32%	22,091,707.00
4. Other Local Revenues	8600-8799	7,946,162.24	5.66%	8,396,162.00	2.38%	8,596,162.00
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	57,781,826.00	2.91%	59,465,513.00	2.28%	60,822,512.00
6. Total (Sum lines A1 thru A5c)		126,950,826.24	-11.34%	112,553,337.00	-7.15%	104,510,051.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				37,283,260.00		31,433,246.00
b. Step & Column Adjustment				445,593.00		421,249.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,295,607.00)		(5,350,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,283,260.00	-15.69%	31,433,246.00	-15.68%	26,504,495.00
2. Classified Salaries						
a. Base Salaries				14,212,169.00		14,921,802.00
b. Step & Column Adjustment				282,537.00		298,436.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				427,096.00		(913,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,212,169.00	4.99%	14,921,802.00	-4.12%	14,307,238.00
3. Employee Benefits	3000-3999	41,985,373.24	-2.86%	40,784,191.00	-4.17%	39,082,780.00
4. Books and Supplies	4000-4999	6,219,027.00	-13.16%	5,400,616.00	-32.40%	3,650,616.00
5. Services and Other Operating Expenditures	5000-5999	22,705,570.00	-12.58%	19,848,468.00	-11.98%	17,471,151.00
6. Capital Outlay	6000-6999	32,000.00	0.00%	32,000.00	0.00%	32,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,507,539.00	5.27%	2,639,755.00	3.94%	2,743,863.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,993,377.00	26.09%	3,774,203.00	-8.83%	3,441,020.00
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)						
11. Total (Sum lines B1 thru B10)		127,938,315.24	-7.12%	118,834,281.00	-9.76%	107,233,163.00

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)		(987,489.00)		(6,280,944.00)		(2,723,112.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,431,640.02		10,444,151.02		4,163,207.02
2. Ending Fund Balance (Sum lines C and D1)		10,444,151.02		4,163,207.02		1,440,095.02
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	10,444,151.26		4,163,207.02		1,440,095.02
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(.24)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,444,151.02		4,163,207.02		1,440,095.02
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2023-24 Transfer expenses from ESSER III, ELO and other programs to unrestricted \$(7.7 million) 2023-24 4.25% Salary Increase \$1.9 million 2024-25 Transfer expenses from ESSER III and other programs to unrestricted \$(6.2 million)						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	247,912,149.00	5.00%	260,319,670.00	2.70%	267,350,046.00
2. Federal Revenues	8100-8299	35,689,277.00	-35.87%	22,887,299.00	-43.20%	12,999,670.00
3. Other State Revenues	8300-8599	60,362,449.00	-55.79%	26,684,024.00	1.07%	26,969,755.00
4. Other Local Revenues	8600-8799	12,166,870.24	3.72%	12,619,540.00	2.52%	12,937,090.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		356,130,745.24	-9.44%	322,510,533.00	-0.70%	320,256,561.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				152,897,688.48		153,214,612.48
b. Step & Column Adjustment				2,257,991.00		2,373,182.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,941,067.00)		(29,748,033.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	152,897,688.48	0.21%	153,214,612.48	-17.87%	125,839,761.48
2. Classified Salaries						
a. Base Salaries				36,642,831.00		36,993,157.00
b. Step & Column Adjustment				731,150.00		793,729.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(380,824.00)		(7,860,247.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,642,831.00	0.96%	36,993,157.00	-19.10%	29,926,639.00
3. Employee Benefits	3000-3999	107,899,531.15	3.98%	112,194,634.00	1.46%	113,828,931.00
4. Books and Supplies	4000-4999	7,758,418.22	-11.52%	6,865,007.00	-25.49%	5,115,007.00
5. Services and Other Operating Expenditures	5000-5999	44,286,774.49	-5.97%	41,643,542.00	-1.93%	40,841,183.00
6. Capital Outlay	6000-6999	37,000.00	0.00%	37,000.00	0.00%	37,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,598,734.00	3.61%	8,908,906.00	3.28%	9,201,502.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(732,470.00)	-4.19%	(701,743.00)	99.98%	(1,403,321.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,050,595.00	-56.99%	881,976.00	-31.97%	600,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		359,439,102.34	0.17%	360,037,091.48	-10.01%	323,986,702.48

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)		(3,308,357.10)		(37,526,558.48)		(3,730,141.48)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		56,019,715.93		52,711,358.83		15,184,800.35
2. Ending Fund Balance (Sum lines C and D1)		52,711,358.83		15,184,800.35		11,454,658.87
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	213,998.00		213,998.00		213,998.00
b. Restricted	9740	10,444,151.26		4,163,207.02		1,440,095.02
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	31,270,000.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,783,173.00		10,801,113.00		9,719,601.00
2. Unassigned/Unappropriated	9790	36.57		6,482.33		80,964.85
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		52,711,358.83		15,184,800.35		11,454,658.87
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,783,173.00		10,801,113.00		9,719,601.00
c. Unassigned/Unappropriated	9790	36.81		6,482.33		80,964.85
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.24)		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)		10,783,209.57		10,807,595.33		9,800,565.85
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.02%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p>	No					
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>		0.00		0.00		0.00
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>		20,105.20		19,904.00		19,705.00
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p> <p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p> <p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p> <p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p> <p>e. Reserve Standard - By Percent (Line F3c times F3d)</p> <p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p> <p>g. Reserve Standard (Greater of Line F3e or F3f)</p> <p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		359,439,102.34		360,037,091.48		323,986,702.48
		0.00		0.00		0.00
		359,439,102.34		360,037,091.48		323,986,702.48
		3.00%		3.00%		3.00%
		10,783,173.07		10,801,112.74		9,719,601.07
		0.00		0.00		0.00
		10,783,173.07		10,801,112.74		9,719,601.07
		YES		YES		YES



Budget, July 1  
2021-22 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(46,274.00)	0.00	(731,593.81)				
Other Sources/Uses Detail					913,576.67	1,013,576.67		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	(13,000.00)	340,600.42	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	72,034.39	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	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					0.00	0.00		
Fund Reconciliation							0.00	0.00
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		

Budget, July 1  
2021-22 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	30,000.00	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						
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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								
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	28,774.00	0.00	318,959.00	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					100,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								

Budget, July 1  
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SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00			
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								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>59,274.00</b>	<b>(59,274.00)</b>	<b>731,593.81</b>	<b>(731,593.81)</b>	<b>1,013,576.67</b>	<b>1,013,576.67</b>	<b>0.00</b>	<b>0.00</b>

Budget, July 1  
2022-23 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(61,000.00)	0.00	(732,470.00)				
Other Sources/Uses Detail					0.00	2,050,595.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	1,500.00	0.00	350,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	109,865.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1  
2022-23 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	24,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1  
2022-23 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	35,000.00	0.00	272,605.00	0.00				
Other Sources/Uses Detail					1,950,595.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Budget, July 1  
2022-23 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>61,000.00</b>	<b>(61,000.00)</b>	<b>732,470.00</b>	<b>(732,470.00)</b>	<b>2,050,595.00</b>	<b>2,050,595.00</b>		



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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

20,105.20
<b>District's ADA Standard Percentage Level: 1.0%</b>

**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	21,438	21,484	
	Charter School			
	<b>Total ADA</b>	<b>21,438</b>	<b>21,484</b>	<b>N/A</b>
Second Prior Year (2020-21)	District Regular	21,488	21,484	
	Charter School			
	<b>Total ADA</b>	<b>21,488</b>	<b>21,484</b>	<b>0.0%</b>
First Prior Year (2021-22)	District Regular	21,479	21,480	
	Charter School		0	
	<b>Total ADA</b>	<b>21,479</b>	<b>21,480</b>	<b>N/A</b>
Budget Year (2022-23)	District Regular	20,105		
	Charter School	0		
	<b>Total ADA</b>	<b>20,105</b>		

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

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

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

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

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

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

**2. CRITERION: Enrollment**

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

by more than the following percentage levels:

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

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

20,105.2

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

1.0%

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

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

Fiscal Year		Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Budget	CBEDS Actual		
Third Prior Year (2019-20)	District Regular	22,197	22,582	N/A	Met
	Charter School				
	<b>Total Enrollment</b>	<b>22,197</b>	<b>22,582</b>		
Second Prior Year (2020-21)	District Regular	22,421	22,488	N/A	Met
	Charter School				
	<b>Total Enrollment</b>	<b>22,421</b>	<b>22,488</b>		
First Prior Year (2021-22)	District Regular	21,981	21,844		

	Charter School				
	<b>Total Enrollment</b>	<b>21,981</b>	<b>21,844</b>	<b>0.6%</b>	<b>Met</b>
Budget Year (2022-23)	District Regular	21,418			
	Charter School				
	<b>Total Enrollment</b>	<b>21,418</b>			

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

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

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

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

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

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

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	21,484	22,582	95.1%
	Charter School		0	
	<b>Total ADA/Enrollment</b>	<b>21,484</b>	<b>22,582</b>	
Second Prior Year (2020-21)	District Regular	21,771	22,488	96.8%
	Charter School	0		
	<b>Total ADA/Enrollment</b>	<b>21,771</b>	<b>22,488</b>	
First Prior Year (2021-22)	District Regular	19,920	21,844	91.2%
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>19,920</b>	<b>21,844</b>	

Historical Average Ratio:

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

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	20,105	21,418	93.9%	Met
	Charter School	0			
	<b>Total ADA/Enrollment</b>	<b>20,105</b>	<b>21,418</b>		
1st Subsequent Year (2023-24)	District Regular	19,904	21,204	93.9%	Met
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>19,904</b>	<b>21,204</b>		
2nd Subsequent Year (2024-25)	District Regular	19,705	20,992	93.9%	Met
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>19,705</b>	<b>20,992</b>		

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

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

**4. CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

**Projected LCFF Revenue**

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	21,687.38	20,310.44	20,308.38	20,105.30
b. Prior Year ADA (Funded)		21,687.38	20,310.44	20,308.38
c. Difference (Step 1a minus Step 1b)		(1,376.94)	(2.06)	(203.08)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(6.35%)	(.01%)	(1.00%)

**Step 2 - Change in Funding Level**

a. Prior Year LCFF Funding	248,798,692.00	247,912,149.00	260,319,670.00
b1. COLA percentage	6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)	16,321,194.20	13,337,673.62	10,464,850.73
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	6.6%	5.4%	4.0%

**Step 3 - Total Change in Population and Funding Level**

(Step 1d plus Step 2c)	0.2%	5.4%	3.0%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>-0.79% to 1.21%</b>	<b>4.37% to 6.37%</b>	<b>2.02% to 4.02%</b>

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	106,475,000.00	106,475,000.00	106,475,000.00	106,475,000.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	262,950,190.00	262,868,760.00	275,277,565.00	282,434,506.00
District's Projected Change in LCFF Revenue:		(.03%)	4.72%	2.60%
<b>LCFF Revenue Standard</b>		<b>-0.79% to 1.21%</b>	<b>4.37% to 6.37%</b>	<b>2.02% to 4.02%</b>
<b>Status:</b>		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

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

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2019-20)	179,079,115.75	201,066,044.25
Second Prior Year (2020-21)	171,462,638.53	188,413,919.66	91.0%
First Prior Year (2021-22)	188,685,741.00	211,423,021.38	89.2%
Historical Average Ratio:			89.8%

	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%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>86.8% to 92.8%</b>	<b>86.8% to 92.8%</b>	<b>86.8% to 92.8%</b>

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2022-23)	203,959,248.39	229,450,192.10	88.9%
1st Subsequent Year (2023-24)	215,263,164.48	240,320,834.48	89.6%	Met
2nd Subsequent Year (2024-25)	189,700,818.48	216,153,539.48	87.8%	Met

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

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

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

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

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	.21%	5.37%	3.02%
<b>2. District's Other Revenues and Expenditures</b>			
<b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-9.79% to 10.21%</b>	<b>-4.63% to 15.37%</b>	<b>-6.98% to 13.02%</b>
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-4.79% to 5.21%	0.37% to 10.37%	-1.98% to 8.02%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
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**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)**



First Prior Year (2021-22)	20,392,306.34		
Budget Year (2022-23)	35,689,277.00	75.01%	Yes
1st Subsequent Year (2023-24)	22,887,299.00	(35.87%)	Yes
2nd Subsequent Year (2024-25)	12,999,670.00	(43.20%)	Yes

**Explanation:**  
(required if Yes)

2022-23 The District accounted for 15 million in ESSER III Funds. 2023-24 Depletion of ELO Federal Funds. 2024-25 Depletion of ESSER III Funds.

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

First Prior Year (2021-22)	38,992,255.57		
Budget Year (2022-23)	60,362,449.00	54.81%	Yes
1st Subsequent Year (2023-24)	26,684,024.00	(55.79%)	Yes
2nd Subsequent Year (2024-25)	26,969,755.00	1.07%	No

**Explanation:**  
(required if Yes)

2022-23 The District is projected to receive one-time Discretionary Block Grant \$30,000,000.00. 2023-24 The District's state revenue decrease because it's not projecting for any one-time funds during this fiscal year

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

First Prior Year (2021-22)	13,876,979.89		
Budget Year (2022-23)	12,166,870.24	(12.32%)	Yes
1st Subsequent Year (2023-24)	12,619,540.00	3.72%	No
2nd Subsequent Year (2024-25)	12,937,090.00	2.52%	No

**Explanation:**  
(required if Yes)

2022-23 The District is projecting a reduction in revenues from SELPA.

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

First Prior Year (2021-22)	7,043,360.40		
Budget Year (2022-23)	7,758,418.22	10.15%	Yes
1st Subsequent Year (2023-24)	6,865,007.00	(11.52%)	Yes
2nd Subsequent Year (2024-25)	5,115,007.00	(25.49%)	Yes

**Explanation:**  
(required if Yes)

2022-23 Increase in Books and Supplies using one-time funds. 2023-24 Depletion of one-time funds 2024-25 Depletion of one-time funds

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

First Prior Year (2021-22)	38,686,948.74		
Budget Year (2022-23)	44,286,774.49	14.47%	Yes
1st Subsequent Year (2023-24)	41,643,542.00	(5.97%)	Yes
2nd Subsequent Year (2024-25)	40,841,183.00	(1.93%)	No

**Explanation:**  
(required if Yes)

2022-23 Increase in Services and Other Operating Expenditures using one-time funds and increase in None Public School cost for students with disabilities. 2023-24 Depletion of one-time funds 2024-25 Depletion of one-time funds

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change	
		Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2021-22)	73,261,541.80		
Budget Year (2022-23)	108,218,596.24	47.72%	Not Met
1st Subsequent Year (2023-24)	62,190,863.00	(42.53%)	Not Met
2nd Subsequent Year (2024-25)	52,906,515.00	(14.93%)	Not Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2021-22)	45,730,309.14		
Budget Year (2022-23)	52,045,192.71	13.81%	Not Met
1st Subsequent Year (2023-24)	48,508,549.00	(6.80%)	Not Met
2nd Subsequent Year (2024-25)	45,956,190.00	(5.26%)	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)

2022-23 The District accounted for 15 million in ESSER III Funds. 2023-24 Depletion of ELO Federal Funds. 2024-25 Depletion of ESSER III Funds.

**Explanation:**

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

2022-23 The District is projected to receive one-time Discretionary Block Grant \$30,000,000.00. 2023-24 The District's state revenue decrease because it's not projecting for any one-time funds during this fiscal year

**Explanation:**

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

2022-23 The District is projecting a reduction in revenues from SELPA.

- 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)

2022-23 Increase in Books and Supplies using one-time funds. 2023-24 Depletion of one-time funds  
2024-25 Depletion of one-time funds

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

2022-23 Increase in Services and Other Operating Expenditures using one-time funds and increase in None Public School cost for students with disabilities. 2023-24 Depletion of one-time funds 2024-25 Depletion of one-time funds

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)	320,960,968.34			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution' to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	320,960,968.34	9,628,829.05	10,000,000.00	Met

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

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

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

**Explanation:**

(required if NOT met  
and Other is marked)

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	8,639,440.00	8,715,395.00	9,899,349.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	25,522,951.34	20.73	34,474,728.91
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(314,996.24)	(.24)	(.24)
	e. Available Reserves (Lines 1a through 1d)	33,847,395.10	8,715,415.49	44,374,077.67
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	287,981,318.93	290,513,153.81	329,978,301.77
	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)	287,981,318.93	290,513,153.81	329,978,301.77
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	11.8%	3.0%	13.4%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

3.9%	1.0%	4.5%
------	------	------

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

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	1,976,260.72	203,053,844.01	N/A	Met
Second Prior Year (2020-21)	10,012,722.61	190,251,736.03	N/A	Met
First Prior Year (2021-22)	(3,466,278.85)	211,523,021.38	1.6%	Met
Budget Year (2022-23) (Information only)	(2,320,868.10)	231,500,787.10		

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

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

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

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

**9. CRITERION: Fund Balance**

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

Percentage Level <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000

1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
	Third Prior Year (2019-20)	25,188,620.40	36,065,371.43	
Second Prior Year (2020-21)	34,873,559.43	38,041,632.15	N/A	Met
First Prior Year (2021-22)	47,197,798.56	48,054,354.76	N/A	Met
Budget Year (2022-23) (Information only)	44,588,075.91			

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

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

2% 30,001 to 400,000  
1% 400,001 and over

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	20,105	19,904	19,705
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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)	359,439,102.34	360,037,091.48	323,986,702.48
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)	359,439,102.34	360,037,091.48	323,986,702.48
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	10,783,173.07	10,801,112.74	9,719,601.07
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>10,783,173.07</b>	<b>10,801,112.74</b>	<b>9,719,601.07</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	10,783,173.00	10,801,113.00	9,719,601.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	36.81	6,482.33	80,964.85
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)	(.24)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	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)	10,783,209.57	10,807,595.33	9,800,565.85
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.02%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>		<b>10,783,173.07</b>	<b>10,801,112.74</b>	<b>9,719,601.07</b>
Status:		Met	Met	Met

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



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

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

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

The District is projecting to use ESSER funds and one-time discretionary funds to pay for salary and benefits for fiscal year 2022-23 & 2023-24. In fiscal year 2023-24 & 2024-25, the District will implement a Reduction in Force which will reduce salary and benefits for the 2 projected out years.

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

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2021-22)	(49,608,993.23)			
Budget Year (2022-23)	(57,781,826.00)	8,172,832.77	16.5%	Not Met
1st Subsequent Year (2023-24)	(59,465,513.00)	1,683,687.00	2.9%	Met
2nd Subsequent Year (2024-25)	(60,822,512.00)	1,356,999.00	2.3%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2021-22)	913,576.67			
Budget Year (2022-23)	0.00	(913,576.67)	(100.0%)	Not Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2021-22)	1,013,576.67			
Budget Year (2022-23)	2,050,595.00	1,037,018.33	102.3%	Not Met
1st Subsequent Year (2023-24)	881,976.00	(1,168,619.00)	(57.0%)	Not Met
2nd Subsequent Year (2024-25)	600,000.00	(281,976.00)	(32.0%)	Not Met
<b>1d. Impact of Capital Projects</b>				
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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**

(required if NOT met)

2022-23 Increase in contribution to SPED \$7.7 million; increase in contribution to RRMA \$480K

- 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)

2021-22 Transfer \$913,576.67 carry over balance from RESC 5640 to RESC 9010 due to the change of the resource code for Medi-Cal Billing.

- 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)

2022-23 The District is projection a fluctuation in transfers to the fund 61 Child Nutrition due to changes in revenues as a result of changes in regulations due to the COVID 19 pandemic and the government implementation of universal meals for all students.

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

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	4	01/8011	01/5610	200,684
Certificates of Participation				
General Obligation Bonds	20	21/86XX	21/74XX	892,016,405
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	15	01/8011	01/1000/2000	3,237,610

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

Bond Premium	20	21/86XX	21/74XX	53,257,909
<b>TOTAL:</b>				948,712,608

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	115,581	115,581	95,407	44,222
Certificates of Participation				
General Obligation Bonds	104,530,196	102,268,664	100,670,875	112,091,842
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	589,365	589,365	589,365	589,365
Other Long-term Commitments (continued):				
Bond Premium	5,010,959	7,514,162	4,879,215	4,852,732
Total Annual Payments:	110,246,101	110,487,772	106,234,862	117,578,161
<b>Has total annual payment increased over prior year (2021-22)?</b>		<b>Yes</b>	<b>No</b>	<b>Yes</b>

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

DATA ENTRY: Enter an explanation if Yes.

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

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

2022-23 & 2024-25 Increase in Bond Premium payment.

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

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

The district's retirees who retired prior to September 1990 are eligible for lifetime medical benefits for themselves and their spouses. Retirees who retired after September 1990 but before September 1994 are eligible for 100% medical benefits only up to age 65 if they meet the requirements of the minimum age 55 and at least 20 years of service. Retirees after September 1994 are eligible for 100% medical benefits from our lowest cost HMO plan for themselves only up to age 65 with the requirement of minimum age 55 and at least 20 year of service.

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

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

	Self-Insurance Fund	Governmental Fund
	0	13,952,468

4. OPEB Liabilities

a. Total OPEB liability	61,180,333.00
b. OPEB plan(s) fiduciary net position (if applicable)	15,035,229.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	46,145,104.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2020

	Budget Year (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	3,461,000.00	3,835,000.00	4,096,000.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,819,474.00	2,703,215.00	2,804,392.00
d. Number of retirees receiving OPEB benefits	213.00	223.00	233.00

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

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

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

Yes

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

3.	Self-Insurance Liabilities	
	a. Accrued liability for self-insurance programs	922,000.00
	b. Unfunded liability for self-insurance programs	0.00

	Budget Year	1st Subsequent Year	2nd Subsequent Year	
	(2022-23)	(2023-24)	(2024-25)	
4.	Self-Insurance Contributions			
	a. Required contribution (funding) for self-insurance programs	15,180,372.00	16,226,680.00	17,004,115.00
	b. Amount contributed (funded) for self-insurance programs	15,180,372.00	16,226,680.00	17,004,115.00

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1186	1169.2	1129.4	954.5

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

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

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

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

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

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	Apr 07, 2022
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	Yes

If Yes, date of Superintendent and CBO certification: 

Mar 24, 2022
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3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? 

Yes
-----

If Yes, date of budget revision board adoption: 

Jun 23, 2022
--------------

4. Period covered by the agreement: Begin Date: 

--

 End Date: 

--

5. Salary settlement: 

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

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

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

**One Year Agreement**

Total cost of salary settlement 

--	--	--

% change in salary schedule from prior year 

--	--	--

or

**Multiyear Agreement**

Total cost of salary settlement 

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases 

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

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

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


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

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

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

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If Yes, explain the nature of the new costs: 

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

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

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

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

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

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

**Certificated (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	541.4	528.3	512.7	444.3

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

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

Yes
-----

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

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

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

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Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	Jun 23, 2022								
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	Yes								
	If Yes, date of Superintendent and CBO certification:	Jun 07, 2022								
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	Yes								
	If Yes, date of budget revision board adoption:	Jun 23, 2022								
4.	Period covered by the agreement:	<table border="0" style="width: 100%;"> <tr> <td style="text-align: right; padding-right: 5px;">Begin Date:</td> <td style="width: 150px; border: 1px solid black;"></td> <td style="text-align: left; padding-left: 5px;">End Date:</td> <td style="width: 150px; border: 1px solid black;"></td> </tr> </table>	Begin Date:		End Date:					
Begin Date:		End Date:								
5.	Salary settlement:	<table border="0" style="width: 100%; margin: 0 auto;"> <tr> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center;">Budget Year</td> <td style="width: 33%; text-align: center;">1st Subsequent Year</td> <td style="width: 33%; text-align: center;">2nd Subsequent Year</td> </tr> <tr> <td></td> <td style="text-align: center;">(2022-23)</td> <td style="text-align: center;">(2023-24)</td> <td style="text-align: center;">(2024-25)</td> </tr> </table>		Budget Year	1st Subsequent Year	2nd Subsequent Year		(2022-23)	(2023-24)	(2024-25)
	Budget Year	1st Subsequent Year	2nd Subsequent Year							
	(2022-23)	(2023-24)	(2024-25)							
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?									

**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									
		<table border="0" style="width: 100%; margin: 0 auto;"> <tr> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center;">Budget Year</td> <td style="width: 33%; text-align: center;">1st Subsequent Year</td> <td style="width: 33%; text-align: center;">2nd Subsequent Year</td> </tr> <tr> <td></td> <td style="text-align: center;">(2022-23)</td> <td style="text-align: center;">(2023-24)</td> <td style="text-align: center;">(2024-25)</td> </tr> </table>		Budget Year	1st Subsequent Year	2nd Subsequent Year		(2022-23)	(2023-24)	(2024-25)
	Budget Year	1st Subsequent Year	2nd Subsequent Year							
	(2022-23)	(2023-24)	(2024-25)							

7.	Amount included for any tentative salary schedule increases									
		<table border="0" style="width: 100%; margin: 0 auto;"> <tr> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center;">Budget Year</td> <td style="width: 33%; text-align: center;">1st Subsequent Year</td> <td style="width: 33%; text-align: center;">2nd Subsequent Year</td> </tr> <tr> <td></td> <td style="text-align: center;">(2022-23)</td> <td style="text-align: center;">(2023-24)</td> <td style="text-align: center;">(2024-25)</td> </tr> </table>		Budget Year	1st Subsequent Year	2nd Subsequent Year		(2022-23)	(2023-24)	(2024-25)
	Budget Year	1st Subsequent Year	2nd Subsequent Year							
	(2022-23)	(2023-24)	(2024-25)							

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

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

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


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

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

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

If Yes, explain the nature of the new costs:

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

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

Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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**Classified (Non-management) Attrition (layoffs and retirements)**

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

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

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

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

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

Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
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	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	75.2	84.7	81.5	67.6

**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.

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

Negotiations Settled

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

Negotiations Not Settled

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

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

**Management/Supervisor/Confidential**

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

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

3. Percent change in step & column over prior year

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Management/Supervisor/Confidential

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

Other Benefits (mileage, bonuses, etc.)

(2022-23)

(2023-24)

(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 23, 2022

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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

Yes

**ADDITIONAL FISCAL INDICATORS**

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

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

No
No
Yes
No
No
Yes
Yes
No
Yes

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

Comments:

A9: The superintendent is new as of July 1, 2021. CBO position is vacant. A replacement is being sought.

East Side Union High  
Santa Clara County

Budget, July 1  
General Fund  
School District Criteria and Standards Review

43 69427 0000000  
Form 01CS  
D8BK98FG5W(2022-23)

(optional)

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End of School District Budget Criteria and Standards Review

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

East Side Union High

Santa Clara County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

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

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

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

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

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

**SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.** **Passed**

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

## **SUPPLEMENTAL CHECKS**

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

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

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

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

## **EXPORT VALIDATION CHECKS**

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

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

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

East Side Union High

Santa Clara County

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

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

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

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

**IMPORT CHECKS**

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

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

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

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

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

**SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.** **Passed**

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	VALUE
73	0000	(\$57,240.00)

Explanation: Investment losses affected by stock market.

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

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

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

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

**SUPPLEMENTAL CHECKS**

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

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

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

### **EXPORT VALIDATION CHECKS**

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

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

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

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

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

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

