



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.2

Meeting Date: June 23, 2022

Subject: Adopt Fiscal Year 2022-2023 Proposed Budget for All Funds

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: ____)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

Recommendation: Adopt the fiscal year 2022-2023 Proposed Budget for All Funds presented as a Public Hearing Item at the June 9, 2022 Board Meeting.

Background/Rationale: By June 30th of each year, the school district must adopt a budget for all funds for the ensuing fiscal year. Prior to adoption of the budget, the Board must conduct a public hearing. This is in accordance with state prescribed procedures for single budget adoption, which require that the budget be adopted and submitted to the County Office of Education on state required forms by June 30th. The 2022-2023 Budget establishes expenditure authority for the District to conduct business in the coming year.

The proposed 2022-2023 budget is based on the Governor's May Budget Revision that was released on May 13, 2022. Staff attended the School Services of California virtual workshop on the May Budget Revision on May 20, 2022 and incorporates recommendations from the Sacramento County Office of Education. While the Governor's May Budget Revision is a very significant event in the process, the final impact to the District will not be known until the State budget is signed. School districts have 45 days after the final State budget is signed to amend and resubmit their budget.

The District continues to work closely with the Fiscal Advisor.

Financial Considerations: The proposed budget establishes expenditure authority for all funds.

LCAP Goal(s): Family and Community Empowerment; Operational Excellence

Documents Attached:

1. Executive Summary
2. Adopted Fiscal Year 2022-23 Budget of All Funds

Estimated Time of Presentation: 10 minutes

Submitted by: Rose Ramos, Chief Business and Operations Officer

Approved by: Jorge Aguilar, Superintendent



Board of Education Executive Summary

Business Services

Fiscal Year 2022-2023 Adopted Budget for All Funds & Education Protection Account

June 23, 2022

I. OVERVIEW/HISTORY:

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

The District's 2022-23 Proposed Budget is based on the Governor's May Budget Revision that was released on May 13, 2022. The 2022-23 Proposed Budget general fund revenues are projected at \$689M and general fund expenditures projected at \$650M. The 2022-23 Proposed Budget incorporates recommendations from the Sacramento County Office of Education (SCOE), the Superintendent, School Services of CA and input from educational partners. The 2022-23 Proposed Budget for all Funds being presented is aligned to existing LCAP goals, actions, and services, which have been developed and refined through ongoing consultation with stakeholder groups.

Budget Updates:

- Budget Development Process - During the months of January and February, the Academic, Budget and Human Resources teams met with schools and central departments to develop the budget for 2022-23. During these meetings, the budget for the current year was reviewed as well as projected enrollments and proposed staffing levels for the upcoming 2022-23 school year.
- February/March - Reduction in Force resolutions were approved by the board that included adjustments for certificated and classified positions based on staffing and expiring funding.
- January/March/May – Budget updates were presented to the Board on the Governor's January Proposed Budget for 2022-23, the fiscal impact of COVID-19 on the State's Economy and funding for K12, and the Governor's May Revise Budget for 2022-23.
- Ongoing Weekly Meetings between the District, SCOE, and the SCOE Fiscal Advisor continue to be held to collaborate and discuss the expectations of the budget for 2022-2023 and beyond.

II. Driving Governance:

- Education Code section 42127 requires the Governing Board of each school district to adopt a budget on or before July 1st and the proposed expenditures for the Education Protection Account. The budget to be adopted shall be prepared in accordance with Education Code section 42126. The adopted budget shall be submitted to the County Office



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of Education. The County Office of Education will determine if the district will be able to meet its financial obligations during the fiscal year and ensure a financial plan that will enable the district to satisfy its multi-year financial commitments.

- The SCUSD Board of Trustees has revised Board Policy 3100 to establish and maintain a general reserve for economic uncertainty that meets or exceeds the requirements of CCR 15443. The reserve for economic uncertainty for the District will be established at no less than 5% of total general fund expenditures. Under BP 3100 it is acknowledged that one-time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of one-time funding and shall take separate action to approve such uses

III. Budget:

Following is a summary of the proposed State budget and budget guidelines as provided by California Association of School Business Officials, County Office of Education and School Services of California. The Proposed Budget Report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2022-23 through 2024-25 specific to the Sacramento City Unified School District.

IV. Goals, Objectives and Measures:

Present a 2022-23 Proposed Budget to the Board for approval by June 23, 2022.

V. Major Initiatives:

- Continued analysis of information from the State and its impact on the District's budget
- Budget Revision within 45 days from signing of State Budget

VI. Results:

Budget development for 2022-23 has followed the timeline approved by the Board. With the approval of the 2022-23 Proposed Budget, the expenditure authority for 2022-23 will be in place and the June 30, 2022 timeline will be met.

VII. Lessons Learned/Next Steps:

- Continue to monitor the State budget and its impact on District finances.
- Continue to obtain stakeholders' input, follow the LCAP process and meet with bargaining units to seek cost reductions and long-term budget savings.
- The district will discuss and adopt the 2022-23 final Proposed Budget at the June 23, 2022 Board meeting.



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Governor’s Revised State Budget Proposal “May Revision”

Governor Newsom released his proposed Revised State budget on May 13th for the upcoming 2022-23 fiscal year. Proposition 98 is a voter-approved constitutional amendment that guarantees minimum funding levels for K-12 schools and community colleges (i.e. K-14 Education). The significant increase in revenues projected for 2020-21, 2021-22, and 2022-23 results in a corresponding increase in resources for K-14 Education. Proposition 98 is estimated to be \$96.1 billion in 2020-21, \$110.2 billion in 2021-22, and \$110.3 billion in 2022-23, representing a three-year increase in the minimum guarantee of \$19.6 billion over the level estimated in the Governor’s January Budget. \$15.9 billion of the \$32.9 billion in K-12 Proposition 98 spending proposals are spending proposals from January, and the remaining \$17 billion relates to new augmentations in May. Further, \$19.1 billion is for one-time activities, and \$13.8 billion is for ongoing augmentations. In addition, the May Revision includes a multitude of investments, including tax credits, rebates, and infrastructure spending, that helps it avoid reaching its Gann Limit in 2021-22 and 2022-23.

The Proposition 98 Guarantee continues to be in Test I for 2022-23. In the past, K-14 Education received 38.03 % of general fund revenues under the Test I guarantee; however, to accommodate enrollment increases related to the expansion of transitional kindergarten, the Governor’s May proposes to rebench the Test 1 percentage to approximately 38.3% (slightly lower than the 38.4% January proposal). Essentially, Proposition 98 ensures that K-14 Education receives approximately 40¢ of every state general fund dollar. Please note that this adjustment will not benefit community funded/basic aid districts

As a result of the passage of Proposition 2, which established various conditions when the state is required to deposit funds into the Public School System Stabilization Account (rainy day fund), non-exempt school districts (discussed further below) will need to take the necessary action to ensure their unassigned and assigned reserves are not greater than 10% since the total amount deposited by the State exceeds 3% of K-12 Proposition 98 funding.

Local Control Funding Formula Factors

The statutory cost-of-living adjustment (COLA) for 2022-23 is 6.56%, which is an expected increase from the January COLA estimate of 5.33%. Illustrated below is a comparison of projected COLAs for the budget year and two subsequent years:

Description	2022-23	2023-24	2024-25
LCFF COLAs (22-23 Gov. Proposal)	5.33%	3.11%	3.11%
LCFF COLAs (22-23 May Revision)	6.56%	5.38%	4.02%



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In addition, the May Revision includes \$2.1 billion ongoing Proposition 98 funding to increase the LCFF base funding, which is equivalent to a 3.29% increase. This 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.

Further, the Governor’s May Revision proposal continues to allow districts to be funded based on the greater of current year average daily attendance (ADA), prior year ADA, or the average of three prior years’ ADA. Please note that while the net charter shift was not applicable for 2020-21 or 2021-22, districts will need to incorporate the net charter shift beginning 2022-23 if applicable. Currently, the budget does not propose providing the declining ADA formula adjustment for charter schools or county offices of education.

Lastly, due to the impact that the COVID-19 Delta and Omicron variants have had on student and staff absences, the Governor is proposing to allow all classroom-based local educational agencies to be funded for 2021-22 at the greater of their current year average daily attendance (ADA), or its current year enrollment adjusted for pre-COVID-19 absence rates by utilizing the 2019-20 ADA to October enrollment yield. The ADA derived from using the 2021-22 enrollment multiplied the District’s 2019-20 ADA to enrollment ratio is not the same as using the 2019-20 ADA numbers. Please note that this proposal is not included in the District’s 2021-22 estimated actuals or 2022-23 budget since this is a fairly new proposal that may not be incorporated in the state’s final budget. Therefore, the District’s budgets will be revised accordingly if the provision is enacted.

Budget Component	Description
After School & Summer Programs	<ul style="list-style-type: none"> \$1B for 2021-22 growing to \$5B for 2025-26 for providing afterschool and summer programs to LEAs with the greatest amount of low income, English learners and foster care students at no cost.
Behavioral Health Initiative	<ul style="list-style-type: none"> \$4B over five years to identify and treat behavioral health needs early
Broadband	<ul style="list-style-type: none"> \$35M of one-time funds in tandem with E-Rate funds to expand internet access to isolated and underserved communities
Child Care, Preschool, & Transitional Kindergarten (TK)	<ul style="list-style-type: none"> 106,500 new subsidized child care slots By 2024-25, provide universal access to TK for all children 4 yrs. old at a total cost of \$2.7B \$740M for TK classroom ratio reduction Repurpose the one-time \$250M TK incentive grant to a TK expansion & facilities proposal beginning 2022-23
Community Schools	<ul style="list-style-type: none"> \$3B in one-time funding to convert schools in order for schools to service the community (i.e. health/social services)



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Educator Workforce	<ul style="list-style-type: none"> \$3.3B for various programs relating to teacher recruitment, retention, and professional development
Proposition 98 Concentration Grant Funding Augmentation	<ul style="list-style-type: none"> \$1.1 billion augmentation to the LCFF in order to increase the number of personnel providing direct services to students Funding factor would go from 50% to 65%, and the additional funds will need to be included in the LEA’s LCAP
Student Learning	<ul style="list-style-type: none"> Additional \$2B of one-time funds for health and safety operations related to reopening schools Additional \$2.6B of federal flexible funding to provide interventions relating to accelerated learning
Student Nutrition	<ul style="list-style-type: none"> \$150M increase in the state reimbursement rate for schools participating in a federal universal meal provision \$100M of one-time funding for training and infrastructure upgrades

Independent Study

The current mandatory guidelines are set to expire at the end of the 2021-22 fiscal year. However, the Governor has proposed the following changes to the independent study program:

- Proposes two sets of timelines for collecting written agreement
 - Participation of 14 days or less requires the agreement to be signed within 10 days of beginning independent study
 - Participation of 15 days or more requires the agreement to be signed before beginning independent study
- Increases threshold for tiered reengagement triggers and removes proposed School Attendance Review Board referral requirement
- Includes synchronous instruction in instructional time and ADA calculations under specified parameters
- Exempt students who are enrolled in classroom instruction and participate in independent study due to specified medical, mental health, or substance abuse treatment from tiered reengagement, synchronous instruction, and a plan to return to the classroom within 5 days

Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures

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- The actual contribution will be audited as part of the School Facility Program bond audit
- This paragraph applies only to the following school districts:
 - (i) High school districts with an average daily attendance greater than 300 pupils.
 - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
 - (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.
- Currently, LEAs are allowed to exclude the following programs from their calculation of required contributions to routine restricted maintenance:
 - State pension on-behalf payments
 - ESSER I-III, GEER I & II (Includes respective federal ELO funding)
 - State supplemental meal reimbursements
 -

Reserves

District Reserve Requirements: The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts



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- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
 - The State must notify local educational agencies when the conditions are and are no longer applicable
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement

Since the Proposition 98 reserve balance will reach 4% of funding in 2020-21, 7.8% of funding in 2021-22, and projected to reach the maximum 10% limit of funding in 2022-23 (exceeding the minimum 3% threshold in all three years), LEAs will have the statutory reserve cap described above beginning 2022-23. More than likely the limit will be in place for subsequent years. Therefore, applicable school districts may need to spend down their reserves **and/or** commit funds.

2022-23 Sacramento City Unified School District Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 34,558.72 (excludes COE ADA of 103.50).
 - The funded ADA will be based on the three prior year ADA average of 36,420.56.
- ❖ The District’s estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 70.93%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated by SSC to be \$163 per ADA for unrestricted purposes and \$65 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$34.94 for K-8 ADA and \$67.31 for 9-12 ADA.

General Fund Revenue Components

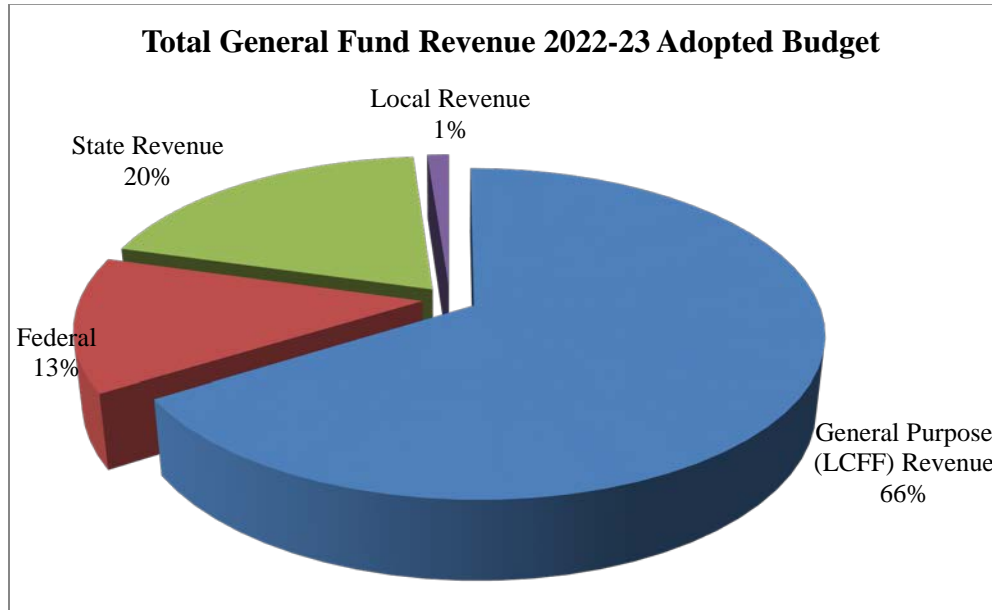
The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

DESCRIPTION	UNRESTRICTED	COMBINED AMOUNT
General Purpose (LCFF) Revenue	\$454,072,523	\$456,323,702
Federal	\$0	\$91,620,567
State Revenue	\$56,524,860	\$133,686,719
Local Revenue	\$5,910,294	\$8,258,946
TOTAL	\$516,507,677	\$689,889,933

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Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended



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Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District’s EPA funds are appropriated for 2022-23. The amounts will be revised throughout the year based on information received from the State.

2022-23 Adopted Budget	
Education Protection Account (EPA) Fiscal Year Ending June 30, 2023	
Estimated EPA Revenues:	
Estimated EPA Funds	\$ 89,031,028
Budgeted EPA Expenditures:	
Certificated Instructional Salaries	\$ 89,031,028
Balance	\$ -

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 91.7% of the District’s unrestricted budget, and approximately 82% of the total General Fund budget.

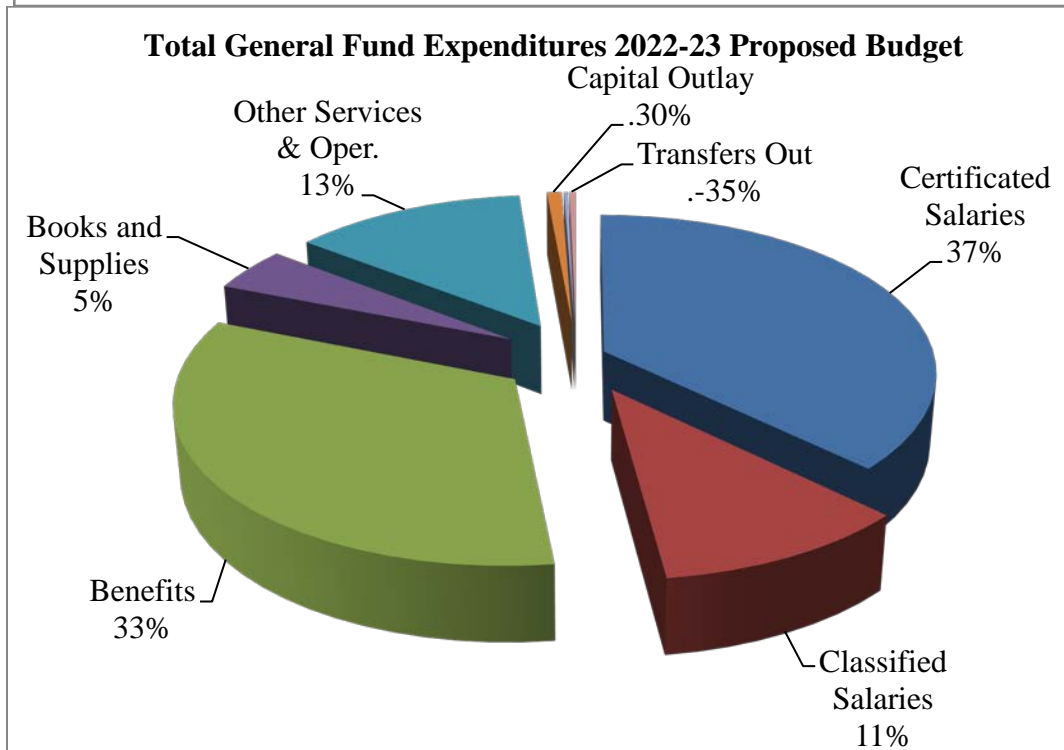
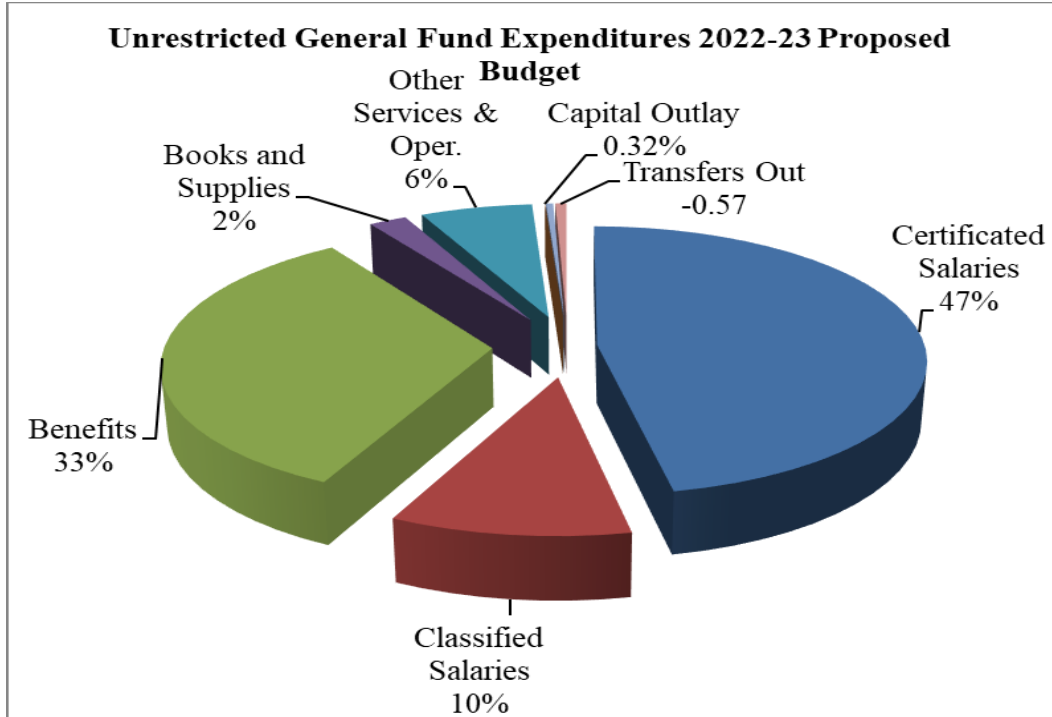
DESCRIPTION	UNRESTRICTED	RESTRICTED	COMBINED
Certificated Salaries	177,131,600	65,846,912	\$242,978,512
Classified Salaries	39,061,130	31,616,783	\$70,677,912
Benefits	126,337,116	89,430,083	\$215,767,200
Books and Supplies	8,011,516	21,326,015	\$29,337,531
Other Services & Oper.	23,735,745	61,790,517	\$85,526,262
Capital Outlay	29,000	5,400,251	\$5,429,251
Other Outgo/Transfer	1,540,000	0	\$1,540,000
Transfers Out	(2,342,426)	0	(2,342,426)
TOTAL	373,503,681	275,410,561	\$648,914,243

Following is a graphical representation of expenditures by percentage:

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2022-23 Adopted Budget Table of One Time Funds

Program	2022-23 Budgeted Amount	Use of Funds
Expanded Learning Opportunities Program	10,238,607	Funds will be focused on Summer school staffing and operational costs.
California Community Schools Partnership	1,366,864	To fund 5 FTE Student Support Services Specialists, 2 FTE Instructional Aides along with operational costs and supplies.
ESSER III	48,011,592	To fund 8 FTE School Nurses, 8 FTE Health Aides, 5 FTE Behavior Analysts, 8 FTE School Psychologists, 4 FTE Education Technology Training Specialists, 2 FTE Special Education Administrators of Teaching and Learning, 1 FTE Accountability Coordinator, 1 FTE Assessment Technician, 5 FTE Child Welfare and Attendance Specialists, 15.5 FTE Guidance and Career Counselors/Technicians, 35 FTE Teachers at Capital City, 8 FTE Child Development, 1 FTE Attendance Technician, .75 FTE Campus Monitor, .25 FTE Clerk I, 3.43 FTE Clerk II, .25 FTE Custodian, .96 FTE Morning Duty and 17.41 FTE Noon Duty. Also fund 681,500 6th grade Sly Park trip fees, 4.6M shade structures to expand social distancing, 2.6M ventilation improvements to provide air exchange at school sites, 166.6k visual and performing arts student opportunities, 4M team engagement specific to the needs of students with disabilities (this includes professional learning), 288k college and career experiences/visits to colleges, universities and opportunities with business industry partners, 60k classified Teacher development pipeline and 5% other which includes 3.52% indirect and FTE to support implementation and related activities
ESSER III	3,800,000	To provide educational technology for students with disabilities and staff that aides in regular and substantive educational interactions between students and their special education service providers and special education department staff and families
ELO - ESSER II	1,330,567	Funds will be used to support before and after school programs for expanded learning. Will assist with athletic support due to lack of ASB sales due to COVID.
Title IV Part A	186,628	Funds will be used to support multiple departments with FTE and/or other training and operational costs.
Sac Stem Power	51,719	To fund .4 FTE to support STEM program.
Governors CTE Initiative:	21,476	To fund .2 FTE to continue the CTE Vocational partnership.
Career Technical Education Incentive Grant	722,687	To fund 3.8 FTE Teachers and support staff along with additional operational costs for technical programs at school sites.
Strong Workforce Program	453,226	To fund .5 FTE Administrator and additional operational costs to support the Strong Workforce Program
Learning Communities For School Success	345,144	To fund 3 FTE and additional operational costs to support Enrollment and Attendance departments.
Partnership Academies Program	23,352	To fund .2 FTE to support the criminal justice program.
ELSB Grant	1,076,293	To fund 5.53 FTE, Resource Teacher, Instructional Aides positions along with operational costs to support the Early Literacy Support program.
Local Solutions	102,998	To support teacher training for incoming/retention special teacher.
Local Solutions Educator	109,053	To fund CTC Teacher Residency stipends.
MHSA Bullying	14,772	To fund .1 FTE for Specialist II Bullying and Prevention.



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COVID Expenditure Summary as of 5/4/2022

COVID Expenditures 2019/20- 05/04/22							
Category	2019-20	2020-21	2021-22 Actuals- 05/04	2021-22 Encumbered	Unspent COVID Exp	TOTAL	%
Facility Projects and Upgrades		3,887,505	4,912,651	7,490,727	30,722,744	47,013,627	15%
Learning Initiatives	55,041	26,898,273	22,977,330	6,414,083	80,116,727	136,461,455	42%
School Safety and COVID Mitigation	72,263	17,097,195	10,786,879	14,864,979	10,884,304	53,705,620	17%
Social, Emotional, Mental Health and Other Support Services	4,072	2,184,790	2,167,556	925,978	21,117,611	26,400,007	8%
Support Staff	182,355	4,846,730	2,947,409	696,028	5,602,046	14,274,568	4%
Technology Initiatives	23,320	16,261,899	5,731,286	102,411	15,940,000	38,058,916	12%
<i>Indirect</i>	9,260	26,858	3,674	3,450,866	3,529,470	7,020,129	2%
	346,311	71,203,250	49,526,786	33,945,072	167,912,903	322,934,323	

General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Program	2021-22 Estimated Actuals	2022-23 Adopted Budget
Special Education	\$75,243,656	\$79,841,460
Routine Restricted Maintenance Account	\$17,081,000	\$17,081,000
Total	\$92,324,656	\$96,922,460

General Fund Summary

The District's 2022-23 General Fund projects a total operating increase of \$42.1 million resulting in an estimated ending fund balance of \$109.5 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$328,749; restricted programs - \$12,406,217; economic uncertainty - \$12,954,460; Committed: \$41,439,681; assigned - \$25,660,194; unassigned - \$16,669,440. In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated below.



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Description	2022-23 Adopted Budget		
	Unrestricted	Restricted	Combined
NONSPENDABLE			
Revolving Cash/Prepays	\$328,749		\$328,749
TOTAL - NONSPENDABLE	\$328,749	\$0	\$328,749
RESTRICTED			
Restricted Categorical Balances		\$12,406,217	\$12,406,217
TOTAL - RESTRICTED	\$0	\$12,406,217	\$12,406,217
COMMITTED			
Professional Learning	\$3,100,000		\$3,100,000
History/Social Science and World Language Textbook Adoption	\$13,000,000		\$13,000,000
Multi-Tiered Systems of Support	\$400,000		\$400,000
EPOCH anti-bias and anti-racist professional learning	\$400,000		\$400,000
Communications	\$60,000		\$60,000
Summer school programs	\$5,000,000		\$5,000,000
Transitional Kindergarten support	\$48,000		\$48,000
3% Additional Reserve per board policy 3100	\$19,431,681		\$19,431,681
TOTAL - COMMITTED	\$41,439,681		\$41,439,681
ASSIGNED			
2023-24 Projected Deficit	\$3,204,359		\$3,204,359
2024-25 Projected Deficit	\$11,600,296		\$11,600,296
Unrestricted Site Programs	\$383,845		\$383,845
MAA	\$1,121,885		\$1,121,885
2021-22 Unsettled Negotiations	\$9,349,809		\$9,349,809
TOTAL - ASSIGNED	\$25,660,194	\$0	\$25,660,194
RESERVE FOR ECONOMIC UNCERTAINTIES			
Economic Uncertainty (REU-2%)	\$12,954,454		\$12,954,454
TOTAL - RESERVE FOR ECONOMIC UNCERTAINTIES	\$12,954,454	\$0	\$12,954,454
UNASSIGNED/UNAPPROPRIATED	\$16,669,440		\$16,669,440
TOTAL - FUND BALANCE	\$55,612,837	\$12,406,217	\$109,458,735

The Government Financial Officers Association (GFOA) recommends a prudent reserve of 17%, representing two months' average payroll – for the District two months' average payroll is approximately \$82M. The District's reserves above the statutory reserves for economic uncertainty are projected below the GFOA recommendations.

School Staffing and Budget Allocations

The District provides school sites with staffing and budget allocations in preparation for budget development. District budget staff meet (budget development meetings) with school site administrators to review projected enrollment, staffing allocations and revenue allocations to develop school site budgets. The allocations for the 2022-23 fiscal year are attached to the Executive Summary as attachment A.

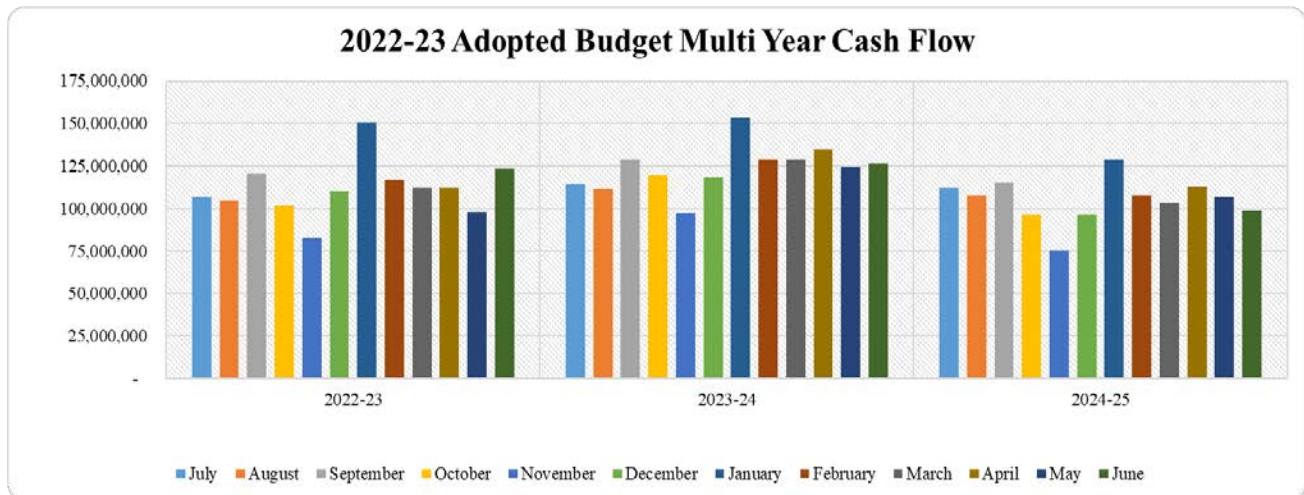
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Cash Flow

The District prepared cash flows based on the multi-year projections report. For the 2022-23 Proposed Budget and multi-year projections the District projects having a positive cash balance through June 2025. Cash will continue to be closely monitored in order to ensure the District is liquid to satisfy its obligations.



Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

Fund	2022-23 Beginning Fund Balance	Budgeted Net Change	2022-23 Adopted Budget Ending Fund Balance
01 General (Unrestricted and Restricted)	\$67,291,485	\$42,167,249	\$109,458,735
08 Student Activity Fund	\$1,219,952	\$0	\$1,219,952
09 Charter Schools	\$5,209,471	\$2,354,621	\$7,564,092
11 Adult	\$681,523	\$0	\$681,523
12 Child Development	\$186,377	\$0	\$186,377
13 Cafeteria	\$15,655,293	(\$1,494,239)	\$14,161,053
21 Building Fund	\$95,654,639	(\$56,466,253)	\$39,188,386
25 Capital Facilities	\$20,782,401	(\$230,000)	\$20,552,401
35 County School Facilities Fund	\$0	\$0	\$0
49 Capital Projects for Blended Components	\$1,090,778	(\$485,735)	\$605,043
51 Bond Interest and Redemption	\$30,491,953	(\$3,799,000)	\$26,692,953
67 Self-Insurance Fund	\$12,632,456	\$22,476	\$12,654,931



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Other Post Employment Benefits (OPEB)

The District provides post-employment benefits for employees meeting the age and years of service requirements and currently has a total OPEB liability of \$415 million. The District participates in the CalPERS California Employers' Retiree Benefit Trust Fund. For the 2022-23 budget year, the projected Actuarially Determined Contribution (ADC) is \$29,218,878.

Multivyear Projection

General Planning Factors:

Illustrated below are the latest factors that districts are expected to utilize as planning factors:

<i>Planning Factor</i>	2021-22	2022-23	2023-24	2024-25
Dept of Finance Statutory COLA	1.70%	6.56%	5.38%	4.02%
Local Control Funding Formula (LCFF) COLA	5.07%	6.56%	5.38%	3.72%
Additional LCFF Investment of \$2.1B (excluded)	N/A	≈3.3%	N/A	N/A
STRS Employer Rates	16.92%	19.10%	19.10%	19.10%
PERS Employer Rates	22.91%	25.37%	25.20%	24.60%
SUI Employer Rates	0.50%	0.50%	0.20%	0.20%
Lottery – Unrestricted per ADA	\$163	\$163	\$163	\$163
Lottery – Prop. 20 per ADA	\$65	\$65	\$65	\$65
One-Time Mandate Discretionary Block Grant Funds (excluded)	\$0	\$1,500	\$0	\$0
Mandate Block Grant for Districts: K-8 per ADA	\$32.79	\$34.94	\$36.82	\$37.98
Mandate Block Grant for Districts: 9-12 per ADA	\$63.17	\$67.31	\$73.16	\$73.16
Mandate Block Grant for Charters: K-8 per ADA	\$17.21	\$18.34	\$19.33	\$19.94
Mandate Block Grant for Charters: 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.41
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.



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Revenue Assumptions:

The District's 2021-22 CBEDS enrollment was 38,045, significantly lower by about 1,200 students than what was projected with the 2021-22 Adopted Budget. This greater decline may be due to the continued impact of the COVID-19 pandemic and school closures. The District projects 36,543 enrollment for the 2022-23 budget year. The two subsequent years are being calculated with a .5% enrollment decline. For 2023-24 that is 36,360 and 36,179 for 2024-25. However per the Governor's May Revise, the District projects funding based on the average of three prior year's ADA. Additional State, Federal and Local revenue assumptions are described in the multi-year projections below.

Unrestricted Multi-Year Revenue Projections:

Fiscal Year 2022-23

- LCFF Statutory COLA of 6.56%
- Additional LCFF Investment of 3.3%
- One time Discretionary Block Grant at \$1,500/ADA totaling \$49M
- Contributions to Special Ed were increased by \$4.6M for increased Special Education expenditures per historical trends, contribution is net of 4% COLA increase to AB 602 funding

Fiscal Year 2023-24

- LCFF COLA of 5.38%
- Federal Revenues projected to remain constant
- State revenues projected to decrease by \$49M for the removal of 1x \$1,500 per ADA funding in 2022-23
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by approximately \$8.2M for increased Special Education expenditures per historical trends

Fiscal Year 2024-25

- LCFF COLA of 4.02%
- Federal and State Revenues projected to remain constant
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by approximately \$8.7M for increased Special Education expenditures per historical trends

Restricted Multi-Year Revenue Projections:

Fiscal Year 2022-23

- Federal Revenue includes projected ongoing awards carryover funds and the removal funds related to one time and expiring grants like CARES, ESSER I/II, IPI and ELO

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- State Revenue includes projected ongoing awards and \$4.2M increase in AB602 special education funding
- Local Revenue includes carryover funds for local grants
- Contributions to Special Ed were increased by \$4.6M to restore 2021-22 one-time savings and increased Special Education expenditures per historical trends, contribution is net of restoring AB 602 funding

Fiscal Year 2023-24

- Federal Revenue was reduced by \$3.5M to remove carryover of \$186K – Title IV, \$1.36M CA Schools Community Partnership Program and \$1.3M Expanded Learning Opportunities Grant
- State Revenue was reduced by \$2.6M to remove carryover of \$1.2M CTE programs, \$345K Learning Communities grant, \$23K Partnership academies, and 1M in other state revenue
- Local Revenue is projected to decline \$227K with the removal of one time funds
- Contributions to Special Ed were increased by approximately \$8.2M for increased Special Education expenditures per historical trends

Fiscal Year 2024-25

- Federal revenue reduced by \$51.2M to remove ESSER III Funds
- State and Local revenue remain constant
- Contributions to Special Ed were increased by approximately \$8.7M for increased Special Education expenditures per historical trends.

Expenditure Assumptions:

Unrestricted Multi-Year Expenditure Projections:

Fiscal Year 2022-23

- SCTA Certificated salaries include 4% ongoing salary increase negotiated in 2021-22
- \$8.3M in concentration plus expenditures to provide direct services to students at high needs school sites
- Certificated step and column costs are included at actual increased amounts and SEIU salaries include 4% ongoing salary increase negotiated in 2021-22
- Other certificated salary adjustments include restoring expenditures for one-time vacancy savings, positions for summer school and aligning FTE to enrollment
- Classified step costs are reflected at actual amounts.
- Adjustments to benefits reflect the effects of salary changes noted above, program adjustments, expected increases to employer pension costs for STRS and PERS
- Books and Supplies have been adjusted to account for one-time expenditures related to carryover and the removal of \$5M in textbooks approved in the Fiscal Recovery Plan

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- Services have been adjusted to apply appropriate operational increases (rate changes) and to remove one-time expenditures
- Transfers outs are projected to decrease due by \$266K as the charter schools are not projected the need for a contribution
- Indirect costs from restricted programs are expected to decrease due to program adjustments noted above

Fiscal Year 2023-24

- Certificated step and column costs are expected to increase by 1.4% each year
- Other certificated salary adjustments include aligning FTE to enrollment decline with a reduction of 6 FTE
- Classified step costs are expected to increase by .70% each year
- STRS contribution to remain flat and PERS contribution slight decrease of .17%
- Adjustments to benefits of \$4.6M reflect the effects of salary changes noted above, program adjustments, costs and the additional increase for health benefits offset by a decrease in unemployment insurance
- Books and Supplies have been adjusted by \$5M to add back FRP textbook reduction, and by \$55K to account for increased supplemental and concentration funding
- Services have been adjusted by \$55K to account for increased supplemental and concentration funding
- Transfers out remains constant
- Indirect costs from restricted programs are expected to decrease due to program adjustments

Fiscal Year 2024-25

- Certificated step and column costs are expected to increase by 1.4% each year
- Other certificated salary adjustments include aligning FTE to enrollment decline with a reduction of 6 FTE
- Classified step costs are expected to increase by .70% each year
- STRS to remain constant and PERS to decrease by .6%
- Adjustments to benefits of \$5.2M reflect the effects of salary changes noted above, insurance and the additional increase for health benefits
- Books and Supplies have been adjusted by \$1.8M to account for increased supplemental and concentration funding
- Services have been adjusted by \$1.8M to account for increased supplemental and concentration funding
- Transfers out remains constant
- Indirect costs from restricted programs are expected to remain constant

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Restricted Multi-Year Expenditure Projections:

Fiscal Year 2022-23

- SCTA Certificated Salaries include 4% ongoing salary increase negotiated in 2021-22
- Certificated step and column costs are included at actual increased amounts
- Other certificated salary adjustments include restoring expenditures for one-time savings, additional positions for special education services
- Classified step costs are reflected at actual amounts, SEIU salaries include 4% ongoing salary increase negotiated in 2021-22 and adjustments have been made for additional special education services
- Adjustments to benefits reflect the effects of salary changes noted above, program adjustments, expected increases to employer pension costs for STRS and PERS and the additional increase for health benefits
- Books and Supplies have been adjusted to account for one-time expenditures including CARES/COVID and additional special education expenditures.
- Services have been adjusted to account for one-time expenditures including CARES/COVID funds and additional special education services
- Indirect costs are expected to decrease due to program adjustments

Fiscal Year 2023-24

- Certificated step and column costs are expected to increase by 1.4% each year
- Other certificated salary adjustments include removing expenditures for one-time expenses, budgeting the remainder of the ELO grant funds and additional positions for special education services
- Classified step costs are expected to increase by .70% each year
- Other classified salary adjustments include removing expenditures for one-time expenses including carryover funds and ELOP funds, offset with additional positions for special education services
- Decrease to benefits of \$331K to reflect the effects of salary changes noted above, program adjustments, expected decrease in pension rates, and the removal of one-time expenditures offset by the additional increase for health benefits
- Books and Supplies have been decreased by \$685K to account for one-time expenditures of \$780K including ESSER III and ELOP, carryover funds and offset by additional special education services of \$93K
- Services have been reduced by \$5.5M to account for one-time expenditures of \$7.8M including ESSER III and ELOP, carryover funds and offset by additional special education services
- Indirect costs are expected to decrease due to program adjustments

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Fiscal Year 2024-25

- Certificated step and column costs are expected to increase by 1.4% each year
- Other certificated salary adjustments include the removal ESSER III grant expenditures of \$14M offset by additional positions for special education services of \$2.6M
- Classified step costs are expected to increase by .70% each year and adjustments have been made for the removal of ESSER III grant expenditures of \$7M and additional special education services
- Reduction to benefits of \$9.2M reflect the effects of salary changes noted above, program adjustments, and removal of ESSER III Funds of \$12.7M, offset by additional Special education benefit costs of 2.5M
- Books and Supplies have been adjusted down by \$6.2 to account for ESSER III of \$6.3M offset by \$99K in additional special education services
- Services have been adjusted down by \$2.2M to remove \$4.6M in ESSER III expenditures offset by additional special education services of \$2.4M
- Indirect costs are expected to decrease due to program adjustments above.

2021-22 Estimated Ending Fund Balances:

In preparation of the 2022-23 Proposed Budget, estimated actuals for the 2021-22 unrestricted fund balance decreased significantly due to the \$47M penalty as a result of a loss in instructional days in the 2021-22 year. The District plans to pursue a State Waiver and make up the lost instructional days in subsequent fiscal years, but per audit guidance the District has recognized the potential liability within the 2021-22 estimated actuals.

The restricted ending fund balance increased by \$5.7M from the Third Interim report. The major change in the restricted fund balance is due to the following revenue adjustments for the following programs:

- \$6.8M– Educator Effectiveness Grant
- (\$1M) – Restricted Maintenance Account

During 2021-22 fiscal year, the District estimates that the General Fund is projected to have an unrestricted deficit of approximately \$61 million resulting in an unrestricted ending General Fund balance of approximately \$42 million and a surplus of \$2.4M for restricted resources resulting in a restricted ending fund balance of \$24.6M.

During 2022-23 budget year, the District estimates that the unrestricted General Fund is projected to increase by approximately \$54 million resulting in an unrestricted ending General Fund balance of \$97 million. The multi-year projections provided in the following table includes the balances from the 2021-22 estimated actuals and the revenue and expenditure assumptions described above.



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2022-23 Adopted Budget and Multi-Year Projections

Description	Adopted Budget 2022-23			Projection 2023-24			Projection 2024-25		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	454,072,523	2,251,179	456,323,702	461,785,056	2,251,179	464,036,235	473,242,204	2,251,179	475,493,383
Federal Revenue	-	91,620,567	91,620,567	-	88,149,711	88,149,711	-	36,924,916	36,924,916
State Revenue	56,524,860	77,161,859	133,686,719	7,360,620	74,519,681	81,880,301	7,360,620	74,519,681	81,880,301
Local Revenue	5,910,294	2,348,651	8,258,946	5,910,294	2,121,378	8,031,673	5,910,294	2,121,378	8,031,673
Total Revenue	516,507,677	173,382,256	689,889,933	475,055,970	167,041,949	642,097,919	486,513,118	115,817,154	602,330,273
Expenditures									
Certificated Salaries	177,131,600	65,846,912	242,978,512	176,000,756	66,447,785	242,448,542	177,972,053	55,449,760	233,421,813
Classified Salaries	39,061,130	31,616,783	70,677,912	39,273,762	30,912,908	70,186,671	39,548,679	24,825,156	64,373,835
Benefits	126,337,116	89,430,083	215,767,200	129,990,067	89,098,950	219,089,017	135,264,322	79,819,759	215,084,081
Books and Supplies	8,011,516	21,326,015	29,337,531	13,120,436	20,640,125	33,760,561	14,911,991	14,431,042	29,343,033
Other Services & Oper. Expenses	23,735,745	61,790,517	85,526,262	23,790,665	56,279,371	80,070,036	25,582,220	53,993,819	79,576,038
Capital Outlay	29,000	5,400,251	5,429,251	29,000	5,400,251	5,429,251	29,000	816,918	845,918
Other Outgo 7xxx	1,540,000	-	1,540,000	1,540,000	-	1,540,000	1,540,000	-	1,540,000
Transfer of Indirect 73xx	(8,279,893)	7,088,334	(1,191,558)	(8,279,893)	6,562,902	(1,716,991)	(8,279,893)	4,956,995	(3,322,898)
Budget Reductions	-	-	-	-	(1,116,305)	(1,116,305)	-	(2,542,748)	(2,542,748)
Total Expenditures	367,566,215	282,498,895	650,065,110	375,464,795	274,225,988	649,690,783	386,568,372	231,750,700	618,319,072
Deficit/Surplus	148,941,463	(109,116,639)	39,824,823	99,591,176	(107,184,039)	(7,592,863)	99,944,747	(115,933,546)	(15,988,799)
Transfers in/(out)	2,342,426	-	2,342,426	2,342,426	-	2,342,426	2,342,426	-	2,342,426
Contributions to Restricted	(96,922,460)	96,922,460	-	(105,137,961)	105,137,961	-	(113,887,468)	113,887,468	-
Net increase (decrease) in Fund Balance	54,361,429	(12,194,179)	42,167,249	(3,204,359)	(2,046,078)	(5,250,437)	(11,600,296)	(2,046,078)	(13,646,373)
Beginning Balance	42,691,089	24,600,396	67,291,485	97,052,518	12,406,217	109,458,735	93,848,158	10,360,139	104,208,298
Ending Balance	97,052,518	12,406,217	109,458,735	93,848,158	10,360,139	104,208,298	82,247,863	8,314,062	90,561,924
Revolving/Stores/Prepays	328,749		328,749	328,749		328,749	328,749		328,749
Reserve for Econ Uncertainty (2%)	12,954,454		12,954,454	12,946,967		12,946,967	12,319,533		12,319,533
Restricted Programs	-	12,406,217	12,406,217	-	10,360,139	10,360,139	-	8,314,062	8,314,062
Committed	41,439,681		41,439,681	41,439,681		41,439,681	41,439,681		41,439,681
Other Assignments	25,660,194		25,660,194	13,106,026		13,106,026	1,505,730		1,505,730
Unappropriated Fund Balance	16,669,440	-	16,669,440	26,026,736	-	26,026,736	26,654,170	-	26,654,170
<i>Unappropriated Percent</i>			<i>0</i>			<i>0</i>			<i>0</i>



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Conclusion:

The District is projected to satisfy the 2% required reserve for economic uncertainties in 2022-23, 2023-24 and in 2024-25. However, the District's projected unrestricted deficit spending is projected to persist as follows:

-\$3.2M in 2023-24
-\$11.6M in 2024-25

At the December 16, 2021 Board Meeting, the Board of Trustees approved a Fiscal Recovery Plan in the amount of \$5.3M approximately, including a one-time \$5M textbook reduction. Based on the multi-year projections, the District projects an ongoing needed solution of \$11.6M. Therefore, an ongoing budget solution is still required in order for the District to achieve a balanced budget.

Additional Considerations:

The District's projections indicate that the deficit has not been eliminated and continues through the multi-year projections and although cash flow projections indicate cash balance ends with a positive balance, it continues to deteriorate along, due to a persistent structural deficit. These fiscal issues must be resolved in order for the District to achieve a balanced budget.

The District's budget has been disapproved for three years (2018-2019, 2019-2020 and 2020-2021) and the Sacramento County Office of Education conditionally approved the 2021-22 budget.

Risks:

Uncertainty regarding on-going State funding for K12 Districts, additional unfunded COVID-19 related expenses such as health benefits, unemployment insurance and a significant decline in enrollment.

Opportunities:

Improved State Budget and funding for K12 Districts, increased enrollment and a Fiscal Recovery Plan sufficient to achieve a balanced budget. Potential to make up the instructional days lost during the 2021-22 school year through the State waiver process.

Continuation of County Oversight

County superintendents are required by statute to continually monitor districts for fiscal distress. If the district has a negative certification, a disapproved budget, or the county superintendent



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determines that the district may be unable to meet its financial obligations, the county superintendent can:

- Stay or rescind any action that is determined to be inconsistent with the ability of the district to meet its obligations for the current or subsequent fiscal year, and
- Assist in developing a budget for the subsequent fiscal year.

The District's budget has been disapproved for three years (2018-2019, 2019-2020 and 2020-2021) by the Sacramento County Office of Education.

The Sacramento County superintendent continues to work with the district until the budget for the subsequent year is approved and may stay or rescind any actions up to that point. The county superintendent can only approve the budget if it is consistent with a financial plan that will enable the district to satisfy its multiyear financial commitments and resolves problems identified in the evaluations and audits, which determined that the school district is in fiscal distress.

SCOE must continue its current level of oversight and support of the district through the end of this fiscal year and into the next until the district determines all its potential expenditures going forward and adopts a budget that eliminates its structural deficit and allows it to meet its multiyear financial commitments.

Elementary School Staffing/Budget Allocations 2022-23

General Fund

Position	No. of Students	No. of FTEs or Hours per Formula	Other Information
Principal		1.0 FTE	
Assistant Principal	700 - 800	.50 FTE	
	≥ 801	1.0 FTE	
Teacher, K-3	24	1.0 FTE	Based on CBA
Teacher, 4-6	33		
Office Manager/Secretary		1.0 FTE	
Clerk/Other Clerical	≤ 450	3.5 hours	
	451 - 650	6 hours	
	≥ 651	8 hours	
School Plant Operation Manager		1.0 FTE	
Custodian		1.0 FTE	
Breakfast Duty			Based on Nutrition Services allocations.
Noon Duty		2.0 hours +1.0 hour per 110 students	
Stipends:			
- Assessment Coordinators	≤ 399	\$615	
	≥ 400	\$1,400	
- Head teachers		\$113.33/month	
Teacher Substitutes		5.0 days per teacher	
Classified Clerical Substitutes		5 days total	
School Plant Operation Manager/Custodial Substitutes		5 days total	
Classroom Supplies/ Small Equipment/Other		\$51 per student	Textbooks and Custodial Supplies funded centrally.

K-8 School Staffing/Budget Allocations 2022-23

General Fund

Position	No. of Students	No. of FTEs or Hours per Formula	Other Information
Principal		1.0 FTE	
Assistant Principal	≥ 751	1.0 FTE	Consideration given for number of students in 7-8 grades.
Teacher, K-3	24	1.0 FTE	Based on CBA
Teacher, 4-6	33		
Teacher, 7-8	31		
Office Manager/Secretary		1.0 FTE	
Clerk/Other Clerical	≤ 450	3.5 hours	
	451 - 650	6.0 hours	
	≥ 651	8 hours	
School Plant Operation Manager		1.0 FTE	
Custodian			Maintain current staffing.
Breakfast Duty			Based on Nutrition Services allocations.
Noon Duty		2.0 hours +1.0 hour per 110 students	
Stipends: - Assessment Coordinators	≤ 399 ≥ 400	\$615 \$1,400	
- Head teachers		\$113.33/month	
Librarians			Maintain Current Staffing. (Based on SCTA Agreement)
Counselor			Maintain Staffing based on SCTA CBA
Campus Monitor		Maintain current staffing	
Teacher Substitutes		5.0 days per teacher	
Classified Clerical/Campus Monitor Substitutes		5 days total	
School Plant Operation Manager/Custodial Substitutes		5 days total	
Classroom Supplies/ Small Equipment/Other		\$51 per K-6 student \$56 per 7-8 student	Textbooks and Custodial Supplies funded centrally.

Middle School Staffing/Budget Allocations 2022-23

General Fund

Position	No. of Students	No. of FTEs or Hours per Formula	Other Information
Principal		1.0 FTE	
Assistant Principal		1.0 FTE	Formula revised in 2015-16.
Teacher, 7-8	31	1.0 FTE	Based on CBA
Office Manager/Secretary		1.0 FTE	
Clerk/Other Clerical	≤ 800	3.0 FTE	
	801 - 1,000	3.5 FTE	
	$\geq 1,001$	4.0 FTE	
School Plant Operation Manager		1.0 FTE	
Custodian			Maintain current staffing.
Campus Monitor		1.0 FTE + 1 hour per 133 students	
Librarian			Maintain current staffing. (Based on SCTA Agreement)
Counselor			Maintain staffing based on SCTA CBA
Teacher Substitute		5.0 days per teacher	
Classified Clerical/Campus Monitor Substitute		5 days total	
School Plant Operation Manager/Custodial Substitute		5 days total	
Classroom Supplies/ Small Equipment/Other		\$56 per student	Textbooks and Custodian Supplies funded centrally.

Grade 7-12 School Staffing/Budget Allocations 2022-23

General Fund

Position	No. of Students	No. of FTEs or Hours per Formula	Other Information
Principal		1.0 FTE	
Assistant Principal		1.0 FTE	
Office Manager/Secretary		1.0 FTE	
Teacher, 7-8	31	1.0 FTE	Based on CBA
Teacher, 9-12	32		
Clerk/Other Clerical	501-1099	3.0 FTE	Site determines combination of Controller/Bookkeeper/Attendance Tech/Registrar/Other Clerical.
Custodian			Maintain current staffing.
School Plant Operation Manager		1.0 FTE	
Campus Monitor	≤ 500	1.0 FTE +1 hr per 133 students	
Librarian or Media Technician	301 – 600 601 – 1099	.5 FTE 1.0 FTE	Maintain current staffing. (Based on SCTA Agreement)
Counselor			Maintain staffing based on SCTA CBA
Teacher Substitute		5.0 days per teacher	
Classified Clerical/Campus Monitor Substitute		5 days total	
School Plant Operation Manager/Custodial Substitute		5 days total	
Classroom Supplies/ Small Equipment/Other		\$86 per HS student \$56 per MS student	Textbooks and Custodial Supplies funded centrally.

*Allocated per enrollment

High School Staffing/Budget Allocations 2022-23

General Fund

Position	No. of Students	No. of FTEs or Hours per Formula	Other Information
Principal		1.0 FTE	
Assistant Principal	$\leq 1,000$	1.0 FTE	
	$\geq 1,001 - 1,999$	2.0 FTE	
	$\geq 2,000$	3.0 FTE	
Teacher, 9-12	32	1.0 FTE	Based on CBA
Office Manager/Secretary		1.0 FTE	
Clerk/Other Clerical	$\leq 1,099$	3.5 FTE	Reduced due to Enrollment Center in 2012-13.
	1,100 - 1,999	7.0 FTE	
	2,000 - 2,299	8.0 FTE	
	$\geq 2,300$	10.0 FTE	
School Plant Operation Manager		1.0 FTE	
Custodian			Maintain current staffing.
Campus Monitor	≤ 850	1.0 FTE	
	≥ 851	3.0 FTE + 1 hour per 133 students	
Librarian			Maintain current staffing. (Based on SCTA Agreement)
Counselor			Maintain staffing based on SCTA CBA
Teacher Substitute		5.0 days per teacher	
Classified Clerical/Campus Monitor Substitute		5 days	Per Classified Clerical/Campus Monitor FTE.
School Plant Operation Manager/Custodial Substitute		5 days	Per School Plant Operation Manager/Custodial FTE.
Classroom Supplies/ Small Equipment/Other		\$86 per student	Textbooks and Custodial Supplies funded centrally.
Lead SLC Teacher		\$10,000 (per large comprehensive high school)	

Small High School Staffing/Budget Allocations 2022-23

General Fund

Position	No. of Students	No. of FTEs or Hours per Formula	Other Information
Principal		1.0 FTE	
Teacher, 9-12	32	1.0 FTE	Based on CBA
Office Manager/Secretary	≤ 300	1.0 FTE	Site determines combination of Office Manager/Controller/ Bookkeeper/Attendance Tech/Registrar.
Clerk/Other Clerical	301 - 500	1.5 FTE	
School Plant Operation Manager		1.0 FTE	
Custodian			Maintain current staffing.
Campus Monitor	≤ 500	1.0 FTE	
Librarian or Media Technician	301 - 500	.5 FTE	Maintain current staffing. (Based on SCTA Agreement)
Counselor			Maintain staffing based on SCTA CBA
Teacher Substitute		5.0 days per teacher	
Classified Clerical/Campus Monitor Substitute		5 days	Per Classified Clerical/Campus Monitor FTE.
School Plant Operation Manager/Custodial Substitute		5 days	Per School Plant Operation Manager/Custodial FTE.
Classroom Supplies/ Small Equipment/Other		\$86 per student	Textbooks and Custodial Supplies funded centrally.

Adopted Fiscal Year 2022-2023 Budget for All Funds



Guiding Principle

All students graduate with the greatest number of postsecondary choices from the widest array of options.

Board of Education
June 23, 2022

Sacramento City Unified School District

Board of Education

Christina Pritchett, President, Area 3
Leticia Garcia, Vice President, Area 2
Chinua Rhodes, 2nd Vice President, Area 5
Lisa Murawski, Area 1
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Darrel Woo, Area 6
Lavinia Grace Phillips, Area 7
Jacqueline Zhang, Student Board Member

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Lisa Allen, Deputy Superintendent
Brian Heap, Chief Communications Officer
Bob Lyons, Chief Information Officer
Cancy McArn, Chief Human Resource Officer
Rose F. Ramos, Chief Business and Operations Officer
Christine Baeta, Chief Academic Officer

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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: Serna Center Front
Lobby at 5745 47th
Avenue,
Sacramento CA
Date: June 06, 2022

Place: Serna Center Board
Meeting Room at
5745 47th Avenue,
Sacramento CA
Date: June 09, 2022
Time: 06:00 PM

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: Rose Ramos
Title: Chief Business and
Operations Officer

Telephone: 916-6439055
E-mail: rose-f-ramos@scusd.edu

Criteria and Standards Review Summary

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

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

3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X

		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 23, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).		X
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL 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: Sema Center Front
Lobby at 5745 47th
Avenue,
Sacramento CA

Place: Sema Center Board
Meeting Room at
5745 47th Avenue,
Sacramento CA

Date: June 06, 2022

Date: June 09, 2022

Time: 06:00 PM

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: Rose Ramos

Telephone: 916-6439055

Title: Chief Business and
Operations Officer

E-mail: rose-f-
ramos@scusd.edu

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

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):

34,558.72
District's ADA Standard Percentage Level: 1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)	District Regular	38,417	38,388	
	Charter School	1,687		
	Total ADA	40,104	38,388	4.3% Not Met
Second Prior Year (2020-21)	District Regular	38,436	38,220	
	Charter School	1,662		
	Total ADA	40,098	38,220	4.7% Not Met
First Prior Year (2021-22)	District Regular	37,547	38,139	
	Charter School	1,617	0	
	Total ADA	39,164	38,139	2.6% Not Met
Budget Year (2022-23)	District Regular	36,317		
	Charter School	0		
	Total ADA	36,317		

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Funded ADA was estimated above the standard due to the hold harmless provision which allowed the District to utilize the funded ADA from the 2019-20 year.

1b. STANDARD NOT MET - Funded ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Funded ADA was estimated above the standard due to the hold harmless provision which allowed the District to utilize the funded ADA from the 2019-20 year.

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):

34,558.7

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level	Status	
			(If Budget is greater than Actual, else N/A)		
Third Prior Year (2019-20)	District Regular	40,235	40,408	N/A	Met
	Charter School				
	Total Enrollment	40,235	40,408		
Second Prior Year (2020-21)	District Regular	40,383	39,003	3.4%	Not Met
	Charter School				
	Total Enrollment	40,383	39,003		

First Prior Year (2021-22)					
	District Regular	39,703	38,045		
	Charter School				
	Total Enrollment	39,703	38,045	4.2%	Not Met
Budget Year (2022-23)					
	District Regular	36,543			
	Charter School				
	Total Enrollment	36,543			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The enrollment for the first prior year was not met due to the District seeing a larger decrease than the historical average and this may be primarily related to the COVID-19 pandemic.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The enrollment for the past two years was not met due to the District seeing a larger decrease than the historical average and this may be primarily related to the COVID-19 Pandemic.

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	CBEDS Actual	
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2019-20)				
	District Regular	38,220	40,408	
	Charter School		0	
	Total ADA/Enrollment	38,220	40,408	94.6%
Second Prior Year (2020-21)				
	District Regular	38,220	39,003	
	Charter School	0		
	Total ADA/Enrollment	38,220	39,003	98.0%

First Prior Year (2021-22)				
District Regular		32,673	38,045	
Charter School				
Total ADA/Enrollment		32,673	38,045	85.9%
Historical Average Ratio:				92.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				93.3%

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

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

Fiscal Year		Estimated P-2 ADA	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	34,559	36,543	94.6%	Not Met
	Charter School	0			
	Total ADA/Enrollment	34,559	36,543		
1st Subsequent Year (2023-24)	District Regular	34,386	36,360	94.6%	Not Met
	Charter School				
	Total ADA/Enrollment	34,386	36,360		
2nd Subsequent Year (2024-25)	District Regular	34,214	36,179	94.6%	Not Met
	Charter School				
	Total ADA/Enrollment	34,214	36,179		

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

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

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

Explanation:

(required if NOT met)

The projected P-2 ADA is above the standard due to the 2021-22 experiencing a significant decline in ADA to enrollment as a result of the COVID-19 pandemic which subsequently lowered our standard ratio below historical averages prior to the pandemic. As of the 2022-23 Budget the District projects returning to pre-pandemic ADA to enrollment ratio levels.

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	38,242.76	36,420.56	35,227.05	34,489.15
b. Prior Year ADA (Funded)		38,242.76	36,420.56	35,227.05
c. Difference (Step 1a minus Step 1b)		(1,822.20)	(1,193.51)	(737.90)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(4.76%)	(3.28%)	(2.09%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		434,970,517.00	454,072,523.00	461,785,056.00
b1. COLA percentage		9.85%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)		42,844,595.92	24,429,101.74	18,563,759.25
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		9.9%	5.4%	4.0%
Step 3 - Total Change in Population and Funding Level				
(Step 1d plus Step 2c)		5.1%	2.1%	1.9%
LCFF Revenue Standard (Step 3, plus/minus 1%):		4.09% to 6.09%	1.10% to 3.10%	0.93% to 2.93%

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)	118,406,880.00	118,406,880.00	118,406,880.00	118,406,880.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	401,810,204.00	467,912,210.00	475,624,743.00	487,081,891.00
District's Projected Change in LCFF Revenue:		16.45%	1.65%	2.41%
LCFF Revenue Standard		4.09% to 6.09%	1.10% to 3.10%	0.93% to 2.93%
Status:		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Projected change in LCFF is outside standard from the 21-22 to 2022-23 due to the 2021-22 year including an estimated \$47M penalty for a loss of instructional days and instructional minutes as a result of school closures related to strike days.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	300,961,267.98	322,052,655.05	93.5%
Second Prior Year (2020-21)	301,601,587.00	327,117,964.02	92.2%
First Prior Year (2021-22)	344,781,764.92	372,104,208.90	92.7%
Historical Average Ratio:			92.8%

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	89.8% to 95.8%	89.8% to 95.8%	89.8% to 95.8%

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
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	

Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2022-23)	342,529,845.96	367,566,214.87	93.2%	Met
1st Subsequent Year (2023-24)	345,264,585.56	375,464,794.47	92.0%	Met
2nd Subsequent Year (2024-25)	352,785,053.47	386,568,371.94	91.3%	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):	5.09%	2.10%	1.93%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-4.91% to 15.09%	-7.90% to 12.10%	-8.07% to 11.93%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	0.09% to 10.09%	-2.90% to 7.10%	-3.07% to 6.93%

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)	181,608,450.15		
Budget Year (2022-23)	91,620,566.87	(49.55%)	Yes
1st Subsequent Year (2023-24)	88,149,711.00	(3.79%)	Yes
2nd Subsequent Year (2024-25)	36,924,916.02	(58.11%)	Yes

Explanation:
(required if Yes)

Federal revenues decreased in the budget year and two subsequent years primarily due to the removal of one-time COVID related funding sources.

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

First Prior Year (2021-22)	109,717,960.95		
Budget Year (2022-23)	133,686,718.71	21.85%	Yes
1st Subsequent Year (2023-24)	81,880,300.71	(38.75%)	Yes
2nd Subsequent Year (2024-25)	81,880,300.71	0.00%	No

Explanation:
(required if Yes)

The budget year had higher than historical average increase in state revenue due to the addition of one time revenue of \$1,500 per ADA for an estimated total of \$49M one-time state funds. The 2023-24 year decreased outside the standard range due to the removal of the one time state revenues described in the 2022-23 year.

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

First Prior Year (2021-22)	8,908,300.73		
Budget Year (2022-23)	8,258,945.85	(7.29%)	Yes
1st Subsequent Year (2023-24)	8,031,672.00	(2.75%)	No
2nd Subsequent Year (2024-25)	8,031,672.42	0.00%	No

Explanation:
(required if Yes)

Local revenue decreased outside the standard range in the budget year due to the removal of one time local grant sources.

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

First Prior Year (2021-22)	76,044,589.81		
Budget Year (2022-23)	29,337,531.25	(61.42%)	Yes
1st Subsequent Year (2023-24)	33,760,561.25	15.08%	Yes
2nd Subsequent Year (2024-25)	29,343,033.35	(13.08%)	Yes

Explanation:
(required if Yes)

The budget year changed outside the standard range primarily due to the removal of one time COVID related funding sources and corresponding expenditures. The 2023-24 year increased due to the add back of textbook adoptions that were removed in the 2022-23 year as a part of the Fiscal Recovery Plan. The 2024-25 year decreased due to the removal of remaining ESSER III expenditures.

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

First Prior Year (2021-22)	136,869,239.94		
Budget Year (2022-23)	85,526,262.19	(37.51%)	Yes

1st Subsequent Year (2023-24)	80,070,036.19	(6.38%)	Yes
2nd Subsequent Year (2024-25)	79,576,038.55	(.62%)	No

Explanation:
(required if Yes)

The budget year decreased outside the normal range primarily due to the removal of one time funding sources. The 2023-24 year decreased due to the removal of one time expenditures in COVID funding sources and carry over 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
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2021-22)	300,234,711.83		
Budget Year (2022-23)	233,566,231.43	(22.21%)	Not Met
1st Subsequent Year (2023-24)	178,061,683.71	(23.76%)	Not Met
2nd Subsequent Year (2024-25)	126,836,889.15	(28.77%)	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	212,913,829.75		
Budget Year (2022-23)	114,863,793.44	(46.05%)	Not Met
1st Subsequent Year (2023-24)	113,830,597.44	(.90%)	Met
2nd Subsequent Year (2024-25)	108,919,071.90	(4.31%)	Met

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

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

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

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

Federal revenues decreased in the budget year and two subsequent years primarily due to the removal of one-time COVID related funding sources.

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

The budget year had higher than historical average increase in state revenue due to the addition of one time revenue of \$1,500 per ADA for an estimated total of \$49M one-time state funds. The 2023-24 year decreased outside the standard range due to the removal of the one time state revenues described in the 2022-23 year.

Explanation:
Other Local Revenue

Local revenue decreased outside the standard range in the budget year due to the removal of one time local grant sources.

(linked from 6B
if NOT met)

- 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)

The budget year changed outside the standard range primarily due to the removal of one time COVID related funding sources and corresponding expenditures. The 2023-24 year increased due to the add back of textbook adoptions that were removed in the 2022-23 year as a part of the Fiscal Recovery Plan. The 2024-25 year decreased due to the removal of remaining ESSER III expenditures.

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

The budget year decreased outside the normal range primarily due to the removal of one time funding sources. The 2023-24 year decreased due to the removal of one time expenditures in COVID funding sources and carryover 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?

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)

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)

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

c. Net Budgeted Expenditures and Other Financing Uses

	3% Required	Budgeted Contribution ¹	
	Minimum Contribution	to the Ongoing and Major	
	(Line 2c times 3%)	Maintenance Account	Status
571,618,632.82	17,148,558.98	17,081,000.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

SACS form did not factor in the \$2,342,426 transfer in which would reduce total expenditures to \$647,722,684. The budgeted amount is 3% of this figure, or \$17,081,000 rounded upwards.

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	10,624,586.00	11,907,405.00	14,981,217.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	73,704,980.39	33,494,273.55	275,082.17
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(236,920.88)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	84,092,645.51	45,401,678.55	15,256,299.17
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	533,533,429.27	596,063,153.41	751,232,013.85
	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)	533,533,429.27	596,063,153.41	751,232,013.85
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	15.8%	7.6%	2.0%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

5.3%	2.5%	.7%
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¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	23,565,268.13	324,750,917.50	N/A	Met
Second Prior Year (2020-21)	19,009,011.19	328,548,949.04	N/A	Met
First Prior Year (2021-22)	(61,017,025.01)	372,370,208.90	16.4%	Not Met
Budget Year (2022-23) (Information only)	54,361,428.56	367,566,214.87		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

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 ²		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	2,669,430.32	61,133,834.79	N/A	Met
Second Prior Year (2020-21)	(75,373,163.18)	84,699,102.92	N/A	Met
First Prior Year (2021-22)	95,627,953.27	103,708,114.11	N/A	Met
Budget Year (2022-23) (Information only)	42,691,089.10			

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

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

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

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

Explanation:
(required if NOT met)

- 10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (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.)	34,559	34,386	34,214
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

2. If you are the SELPA AU and are excluding special education pass-through funds:

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

	Budget Year (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		

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)	650,065,110.11	649,690,783.02	618,319,072.05
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	650,065,110.11	649,690,783.02	618,319,072.05
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	13,001,302.20	12,993,815.66	12,366,381.44
6. Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	13,001,302.20	12,993,815.66	12,366,381.44

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	12,954,460.00	12,946,973.00	12,319,539.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	16,672,582.66	26,026,729.19	26,654,163.25
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	29,627,042.66	38,973,702.19	38,973,702.25
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.56%	6.00%	6.30%
District's Reserve Standard			

(Section 10B, Line 7):	13,001,302.20	12,993,815.66	12,366,381.44
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
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1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**

First Prior Year (2021-22)	(92,324,656.00)			
Budget Year (2022-23)	(96,922,460.00)	4,597,804.00	5.0%	Met
1st Subsequent Year (2023-24)	(105,137,961.00)	8,215,501.00	8.5%	Met
2nd Subsequent Year (2024-25)	(113,887,468.00)	8,749,507.00	8.3%	Met

1b. **Transfers In, General Fund ***

First Prior Year (2021-22)	2,171,179.00			
Budget Year (2022-23)	2,342,426.00	171,247.00	7.9%	Met
1st Subsequent Year (2023-24)	2,342,426.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	2,342,426.00	0.00	0.0%	Met

1c. **Transfers Out, General Fund ***

First Prior Year (2021-22)	266,000.00			
Budget Year (2022-23)	0.00	(266,000.00)	(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

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

- 1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.
Explanation:
 (required if NOT met)
- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.
Explanation:
 (required if NOT met)
- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.
Explanation:
 (required if NOT met)
- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
 (required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

- 1. Does your district have long-term (multiyear) commitments?
 (If No, skip item 2 and Sections S6B and S6C)
- 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				
Certificates of Participation				
General Obligation Bonds	28	Fund 51 - Bond Interest and Redemption Fund	Object 7438, 7439	469,262,966
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01, 09, 11, 13, 21, 67, 68	Object Code 1000-3999	6,387,802

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

Lease Revenue Bonds	19	Fund 25 - Developer Fees, Fund 49 - Mello Roos	Object 7438/7439	55,030,000
TOTAL:				530,680,768

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				
Certificates of Participation				
General Obligation Bonds	48,556,901	38,018,510	38,752,365	39,021,308
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Lease Revenue Bonds	5,462,404	5,467,974	5,466,294	5,462,364
Total Annual Payments:	54,019,305	43,486,484	44,218,659	44,483,672
Has total annual payment increased over prior year (2021-22)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

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:

Employees must meet eligibility requirements outlined in respective bargaining unit agreements in order to receive lifetime benefits.

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability	415,066,116.00
b. OPEB plan(s) fiduciary net position (if applicable)	97,327,847.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	317,738,269.00
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	29,218,878.00	29,218,878.00	29,218,878.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	25,410,678.69	6,840,757.00	6,840,757.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	3,808,199.31	22,378,121.00	22,378,121.00
d. Number of retirees receiving OPEB benefits	3,098.00	3,098.00	3,098.00

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

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

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

Yes

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

The District has established a self insurance fund to account for employee vision, dental and worker compensation benefits. The plans are self-insured through a pool and we contract with a third party administrator for benefits processing. The District belongs to a Joint Powers Authority that helps manage the workers compensation claims to maintain lower costs.

3.	Self-Insurance Liabilities	
	a. Accrued liability for self-insurance programs	15,102,524.00
	b. Unfunded liability for self-insurance programs	15,102,524.00

	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	15,068,839.89	15,068,839.89
	b. Amount contributed (funded) for self-insurance programs	15,068,840.00	15,068,840.00

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	2265.70	2240.89	2240.89	2240.89

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

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

Is the cost of salary settlement included in the budget and 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:

[Empty box for funding source identification]

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 2887290

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

7. Amount included for any tentative salary schedule increases 0 0 0

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	54031415	58353928	63022242
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	8.0%	8.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	12067019	10959864	11105757

Prior year settlement costs include agreements reached with SCTA for a 4% ongoing increase effective July 1, 2022 moving forward.

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	Included in budget	2815210	2804074
3. Percent change in step & column over prior year	0.0%	1.4%	1.4%

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

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

Certificated (Non-management) - Other

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

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	1357.90	1288.40	1288.40	1288.40

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:			
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?			
	If Yes, date of Superintendent and CBO certification:			
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?			
	If Yes, date of budget revision board adoption:			
4.	Period covered by the agreement:	Begin Date:	End Date:	
5.	Salary settlement:	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
	Is the cost of salary settlement included in the budget and 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	816599		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
7.	Amount included for any tentative salary schedule increases	0 0 0		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

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

--	--	--

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	27488907	29668020	32063061
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	8.0%	8.0%	8.0%

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:

Yes		
3621447	3577726	3604865

Prior year settlement costs include agreements reached with SEIU for a 4% ongoing increase effective July 1, 2022 moving forward.

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
Included in Budget	407250	409674
0.0%	.7%	.7%

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

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

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

Classified (Non-management) - Other

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

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

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

Prior Year (2nd Interim) Budget Year 1st Subsequent Year 2nd Subsequent Year

	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	290.8	297.46	297.46	297.46

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

--

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

Negotiations Settled

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

Negotiations Not Settled

3.	Cost of a one percent increase in salary and statutory benefits	472651		
		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
4.	Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)	
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	4128377	4458647	4815338
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	8.0%	8.0%	8.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

3.	Percent change in step & column over prior year	1.1%	1.1%	1.1%
----	---	------	------	------

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?	Yes	Yes	Yes
2.	Total cost of other benefits	43200	43200	43200
3.	Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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
Jun 23, 2022

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

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

Yes

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:

A8 - Reports have been completed by the Fiscal Crisis Management Assistance Team (FCMAT) as well as the State Audit.

Sacramento City Unified
Sacramento County

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

34 67439 0000000
Form 01CS
D8BYBCDM3Y(2022-23)

(optional)

End of School District Budget Criteria and Standards Review

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	454,072,523.00	1.70%	461,785,056.00	2.48%	473,242,204.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	56,524,860.00	-86.98%	7,360,620.00	0.00%	7,360,620.00
4. Other Local Revenues	8600-8799	5,910,294.43	0.00%	5,910,294.00	0.00%	5,910,294.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,342,426.00	0.00%	2,342,426.00	0.00%	2,342,426.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(96,922,460.00)	8.48%	(105,137,961.00)	8.32%	(113,887,468.00)
6. Total (Sum lines A1 thru A5c)		421,927,643.43	-11.77%	372,260,435.00	0.73%	374,968,076.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				177,131,599.94		176,000,755.94
b. Step & Column Adjustment				2,479,842.00		2,464,011.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,610,686.00)		(492,714.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	177,131,599.94	-0.64%	176,000,755.94	1.12%	177,972,052.94
2. Classified Salaries						
a. Base Salaries				39,061,129.53		39,273,762.53
b. Step & Column Adjustment				273,428.00		274,916.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(60,795.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,061,129.53	0.54%	39,273,762.53	0.70%	39,548,678.53
3. Employee Benefits	3000-3999	126,337,116.49	2.89%	129,990,067.09	4.06%	135,264,322.00
4. Books and Supplies	4000-4999	8,011,516.25	63.77%	13,120,436.25	13.65%	14,911,991.00
5. Services and Other Operating Expenditures	5000-5999	23,735,745.19	0.23%	23,790,665.19	7.53%	25,582,220.00
6. Capital Outlay	6000-6999	29,000.00	0.00%	29,000.00	0.00%	29,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,540,000.00	0.00%	1,540,000.00	0.00%	1,540,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,279,892.53)	0.00%	(8,279,892.53)	0.00%	(8,279,892.53)
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%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		367,566,214.87	2.15%	375,464,794.47	2.96%	386,568,371.94

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)		54,361,428.56		(3,204,359.47)		(11,600,295.94)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		42,691,089.10		97,052,517.66		93,848,158.19
2. Ending Fund Balance (Sum lines C and D1)		97,052,517.66		93,848,158.19		82,247,862.25
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	325,000.00		328,749.00		328,749.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	41,439,681.00		41,439,681.00		41,439,681.00
d. Assigned	9780	25,660,794.00		13,106,026.00		1,505,730.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,954,460.00		12,946,973.00		12,319,539.00
2. Unassigned/Unappropriated	9790	16,672,582.66		26,026,729.19		26,654,163.25
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		97,052,517.66		93,848,158.19		82,247,862.25
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,954,460.00		12,946,973.00		12,319,539.00
c. Unassigned/Unappropriated	9790	16,672,582.66		26,026,729.19		26,654,163.25
(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)		29,627,042.66		38,973,702.19		38,973,702.25
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments for certificated salaries in FY 23-24 include the removal of 3 professional development days added in 2022-23 and adjustments to staffing related to enrollment decline. Adjustments for FY 24-25 certificated salaries include adjustments related to enrollment decline. Adjustments for classified salaries in FY 23-24 include adjustments for the removal of one-time stipends.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,251,179.00	0.00%	2,251,179.00	0.00%	2,251,179.00
2. Federal Revenues	8100-8299	91,620,566.87	-3.79%	88,149,711.00	-58.11%	36,924,916.02
3. Other State Revenues	8300-8599	77,161,858.71	-3.42%	74,519,680.71	0.00%	74,519,680.71
4. Other Local Revenues	8600-8799	2,348,651.42	-9.68%	2,121,378.00	0.00%	2,121,378.42
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	96,922,460.00	8.48%	105,137,961.00	8.32%	113,887,468.33
6. Total (Sum lines A1 thru A5c)		270,304,716.00	0.69%	272,179,909.71	-15.61%	229,704,622.48
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				65,846,911.68		66,447,785.68
b. Step & Column Adjustment				335,368.00		340,063.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				265,506.00		(11,338,089.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	65,846,911.68	0.91%	66,447,785.68	-16.55%	55,449,759.68
2. Classified Salaries						
a. Base Salaries				31,616,782.87		30,912,908.87
b. Step & Column Adjustment				133,822.00		134,758.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(837,696.00)		(6,222,511.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,616,782.87	-2.23%	30,912,908.87	-19.69%	24,825,155.87
3. Employee Benefits	3000-3999	89,430,083.36	-0.37%	89,098,950.00	-10.41%	79,819,758.94
4. Books and Supplies	4000-4999	21,326,015.00	-3.22%	20,640,125.00	-30.08%	14,431,042.35
5. Services and Other Operating Expenditures	5000-5999	61,790,517.00	-8.92%	56,279,371.00	-4.06%	53,993,818.55
6. Capital Outlay	6000-6999	5,400,251.27	0.00%	5,400,251.00	-84.87%	816,917.94
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	7,088,334.06	-7.41%	6,562,902.00	-24.47%	4,956,994.78
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(1,116,305.00)		(2,542,748.00)
11. Total (Sum lines B1 thru B10)		282,498,895.24	-2.93%	274,225,988.55	-15.49%	231,750,700.11

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)		(12,194,179.24)		(2,046,078.84)		(2,046,077.63)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		24,600,396.34		12,406,217.10		10,360,138.26
2. Ending Fund Balance (Sum lines C and D1)		12,406,217.10		10,360,138.26		8,314,060.63
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	12,406,217.10		10,360,138.26		8,314,060.63
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,406,217.10		10,360,138.26		8,314,060.63
E. AVAILABLE RESERVES						
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)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Other adjustments for certificated and classified salaries in FY 23-24 and FY 24-25 include adjustments related to removal of carry over funded positions, removal of ESSER III funded positions, and adjustments for projected increases in Special Education services.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	456,323,702.00	1.69%	464,036,235.00	2.47%	475,493,383.00
2. Federal Revenues	8100-8299	91,620,566.87	-3.79%	88,149,711.00	-58.11%	36,924,916.02
3. Other State Revenues	8300-8599	133,686,718.71	-38.75%	81,880,300.71	0.00%	81,880,300.71
4. Other Local Revenues	8600-8799	8,258,945.85	-2.75%	8,031,672.00	0.00%	8,031,672.42
5. Other Financing Sources						
a. Transfers In	8900-8929	2,342,426.00	0.00%	2,342,426.00	0.00%	2,342,426.00
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%	.33
6. Total (Sum lines A1 thru A5c)		692,232,359.43	-6.90%	644,440,344.71	-6.17%	604,672,698.48
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				242,978,511.62		242,448,541.62
b. Step & Column Adjustment				2,815,210.00		2,804,074.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,345,180.00)		(11,830,803.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	242,978,511.62	-0.22%	242,448,541.62	-3.72%	233,421,812.62
2. Classified Salaries						
a. Base Salaries				70,677,912.40		70,186,671.40
b. Step & Column Adjustment				407,250.00		409,674.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(898,491.00)		(6,222,511.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	70,677,912.40	-0.70%	70,186,671.40	-8.28%	64,373,834.40
3. Employee Benefits	3000-3999	215,767,199.85	1.54%	219,089,017.09	-1.83%	215,084,080.94
4. Books and Supplies	4000-4999	29,337,531.25	15.08%	33,760,561.25	-13.08%	29,343,033.35
5. Services and Other Operating Expenditures	5000-5999	85,526,262.19	-6.38%	80,070,036.19	-0.62%	79,576,038.55
6. Capital Outlay	6000-6999	5,429,251.27	0.00%	5,429,251.00	-84.42%	845,917.94
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,540,000.00	0.00%	1,540,000.00	0.00%	1,540,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,191,558.47)	44.10%	(1,716,990.53)	93.53%	(3,322,897.75)
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				(1,116,305.00)		(2,542,748.00)
11. Total (Sum lines B1 thru B10)		650,065,110.11	-0.06%	649,690,783.02	-4.83%	618,319,072.05

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)		42,167,249.32		(5,250,438.31)		(13,646,373.57)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		67,291,485.44		109,458,734.76		104,208,296.45
2. Ending Fund Balance (Sum lines C and D1)		109,458,734.76		104,208,296.45		90,561,922.88
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	325,000.00		328,749.00		328,749.00
b. Restricted	9740	12,406,217.10		10,360,138.26		8,314,060.63
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	41,439,681.00		41,439,681.00		41,439,681.00
d. Assigned	9780	25,660,794.00		13,106,026.00		1,505,730.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,954,460.00		12,946,973.00		12,319,539.00
2. Unassigned/Unappropriated	9790	16,672,582.66		26,026,729.19		26,654,163.25
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		109,458,734.76		104,208,296.45		90,561,922.88
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,954,460.00		12,946,973.00		12,319,539.00
c. Unassigned/Unappropriated	9790	16,672,582.66		26,026,729.19		26,654,163.25
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		29,627,042.66		38,973,702.19		38,973,702.25
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.56%		6.00%		6.30%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?</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>	Yes					
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>		0.00				
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>		34,558.72		34,385.65		34,214.48
<p>3. Calculating the Reserves</p>						
<p>a. Expenditures and Other Financing Uses (Line B11)</p>		650,065,110.11		649,690,783.02		618,319,072.05
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>		650,065,110.11		649,690,783.02		618,319,072.05
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p>		2.00%		2.00%		2.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>		13,001,302.20		12,993,815.66		12,366,381.44
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p>		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>		13,001,302.20		12,993,815.66		12,366,381.44
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES

GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	387,970,517.00	2,240,374.00	390,210,891.00	454,072,523.00	2,251,179.00	456,323,702.00	16.9%
2) Federal Revenue		8100-8299	156,000.00	181,452,450.15	181,608,450.15	0.00	91,620,566.87	91,620,566.87	-49.6%
3) Other State Revenue		8300-8599	7,370,623.00	102,347,337.95	109,717,960.95	56,524,860.00	77,161,858.71	133,686,718.71	21.8%
4) Other Local Revenue		8600-8799	6,009,520.89	2,898,779.84	8,908,300.73	5,910,294.43	2,348,651.42	8,258,945.85	-7.3%
5) TOTAL, REVENUES			401,506,660.89	288,938,941.94	690,445,602.83	516,507,677.43	173,382,256.00	689,889,933.43	-0.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	172,134,500.36	76,577,570.32	248,712,070.68	177,131,599.94	65,846,911.68	242,978,511.62	-2.3%
2) Classified Salaries		2000-2999	52,199,805.62	26,840,905.21	78,840,710.83	39,061,129.53	31,616,782.87	70,677,912.40	-10.4%
3) Employee Benefits		3000-3999	120,447,458.94	74,501,448.19	194,948,907.13	126,337,116.49	89,430,083.36	215,767,199.85	10.7%
4) Books and Supplies		4000-4999	11,514,004.10	64,530,585.71	76,044,589.81	8,011,516.25	21,326,015.00	29,337,531.25	-61.4%
5) Services and Other Operating Expenditures		5000-5999	24,282,898.22	112,586,341.72	136,869,239.94	23,735,745.19	61,790,517.00	85,526,262.19	-37.5%
6) Capital Outlay		6000-6999	554,333.59	14,762,080.37	15,316,413.96	29,000.00	5,400,251.27	5,429,251.27	-64.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,605,155.00	0.00	1,605,155.00	1,540,000.00	0.00	1,540,000.00	-4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,633,946.93)	9,262,873.43	(1,371,073.50)	(8,279,892.53)	7,088,334.06	(1,191,558.47)	-13.1%
9) TOTAL, EXPENDITURES			372,104,208.90	378,861,804.95	750,966,013.85	367,566,214.87	282,498,895.24	650,065,110.11	-13.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,402,451.99	(89,922,863.01)	(60,520,411.02)	148,941,462.56	(109,116,639.24)	39,824,823.32	-165.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		2,171,179.00	0.00	2,171,179.00	2,342,426.00	0.00	2,342,426.00	7.9%
b) Transfers Out	7600-7629		266,000.00	0.00	266,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(92,324,656.00)	92,324,656.00	0.00	(96,922,460.00)	96,922,460.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(90,419,477.00)	92,324,656.00	1,905,179.00	(94,580,034.00)	96,922,460.00	2,342,426.00	23.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(61,017,025.01)	2,401,792.99	(58,615,232.02)	54,361,428.56	(12,194,179.24)	42,167,249.32	-171.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		103,708,114.11	22,198,603.35	125,906,717.46	42,691,089.10	24,600,396.34	67,291,485.44	-46.6%
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)			103,708,114.11	22,198,603.35	125,906,717.46	42,691,089.10	24,600,396.34	67,291,485.44	-46.6%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,708,114.11	22,198,603.35	125,906,717.46	42,691,089.10	24,600,396.34	67,291,485.44	-46.6%
2) Ending Balance, June 30 (E + F1e)			42,691,089.10	24,600,396.34	67,291,485.44	97,052,517.66	12,406,217.10	109,458,734.76	62.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores	9712		103,748.93	0.00	103,748.93	100,000.00	0.00	100,000.00	-3.6%
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	24,600,396.34	24,600,396.34	0.00	12,406,217.10	12,406,217.10	-49.6%
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	41,439,681.00	0.00	41,439,681.00	New
Additional 3% Reserve for Economic Uncertainty per BP3100	0000	9760			0.00	19,431,681.00		19,431,681.00	
Professional Learning	0000	9760			0.00	3,100,000.00		3,100,000.00	
History /Social Science and World Language Textbook Adoption	0000	9760			0.00	13,000,000.00		13,000,000.00	
Multi-Tiered Systems of Support	0000	9760			0.00	400,000.00		400,000.00	
EPOCH Anti-bias and anti-racist professional learning	0000	9760			0.00	400,000.00		400,000.00	
Communications	0000	9760			0.00	60,000.00		60,000.00	
Summer School Programs	0000	9760			0.00	5,000,000.00		5,000,000.00	
Transitional Kindergarten Support	0000	9760			0.00	48,000.00		48,000.00	
d) Assigned									
Other Assignments	9780		27,106,041.00	0.00	27,106,041.00	25,660,794.00	0.00	25,660,794.00	-5.3%
2021-22 Unsettled Negotiations	0000	9780	9,349,809.00		9,349,809.00			0.00	
2022-23 Projected Deficit	0000	9780	1,881,433.00		1,881,433.00			0.00	
2023-24 Projected Deficit	0000	9780	14,752,914.00		14,752,914.00			0.00	
MAA	0000	9780	1,121,885.00		1,121,885.00			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)	
2023-24 Projected Deficit	0000	9780			0.00	3,204,659.00		3,204,659.00	
2024-25 Projected Deficit	0000	9780			0.00	11,600,596.00		11,600,596.00	
Unrestricted Site Programs	0000	9780			0.00	383,845.00		383,845.00	
MAA	0000	9780			0.00	1,121,885.00		1,121,885.00	
2021-22 Unsettled Negotiations	0000	9780			0.00	9,349,809.00		9,349,809.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,981,217.00	0.00	14,981,217.00	12,954,460.00	0.00	12,954,460.00	-13.5%
Unassigned/Unappropriated Amount		9790	275,082.17	0.00	275,082.17	16,672,582.66	0.00	16,672,582.66	5,960.9%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	256,706,361.88	(45,132,028.72)	211,574,333.16				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	108,045.47	0.00	108,045.47				
c) in Revolving Cash Account		9130	225,000.00	0.00	225,000.00				
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				
3) Accounts Receivable		9200	2,339,250.64	28,505.07	2,367,755.71				
4) Due from Grantor Government		9290	0.00	10,345,117.08	10,345,117.08				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	103,748.93	0.00	103,748.93				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			259,482,406.92	(34,758,406.57)	224,724,000.35				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	77,318,792.84	3,423,034.58	80,741,827.42				
2) Due to Grantor Governments		9590	260,176.29	1,806,475.06	2,066,651.35				
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			77,578,969.13	5,229,509.64	82,808,478.77				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			181,903,437.79	(39,987,916.21)	141,915,521.58				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	184,686,155.00	0.00	184,686,155.00	260,474,302.00	0.00	260,474,302.00	41.0%
Education Protection Account State Aid - Current Year		8012	98,717,169.00	0.00	98,717,169.00	89,031,028.00	0.00	89,031,028.00	-9.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	686,914.00	0.00	686,914.00	686,914.00	0.00	686,914.00	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	83,423,477.00	0.00	83,423,477.00	83,423,477.00	0.00	83,423,477.00	0.0%
Unsecured Roll Taxes		8042	2,441,088.00	0.00	2,441,088.00	2,441,088.00	0.00	2,441,088.00	0.0%
Prior Years' Taxes		8043	616,006.00	0.00	616,006.00	616,006.00	0.00	616,006.00	0.0%
Supplemental Taxes		8044	3,481,006.00	0.00	3,481,006.00	3,481,006.00	0.00	3,481,006.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	17,082,369.00	0.00	17,082,369.00	17,082,369.00	0.00	17,082,369.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,676,020.00	0.00	10,676,020.00	10,676,020.00	0.00	10,676,020.00	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			401,810,204.00	0.00	401,810,204.00	467,912,210.00	0.00	467,912,210.00	16.5%

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)	
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,839,687.00)	0.00	(13,839,687.00)	(13,839,687.00)	0.00	(13,839,687.00)	0.0%
Property Taxes Transfers		8097	0.00	2,240,374.00	2,240,374.00	0.00	2,251,179.00	2,251,179.00	0.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			387,970,517.00	2,240,374.00	390,210,891.00	454,072,523.00	2,251,179.00	456,323,702.00	16.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	11,270,250.55	11,270,250.55	0.00	7,865,846.00	7,865,846.00	-30.2%
Special Education Discretionary Grants		8182	0.00	1,034,009.20	1,034,009.20	0.00	934,534.28	934,534.28	-9.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	2,094.21	2,094.21	0.00	0.00	0.00	-100.0%
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		23,372,191.00	23,372,191.00		20,291,091.00	20,291,091.00	-13.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,631,972.22	2,631,972.22		1,800,345.00	1,800,345.00	-31.6%
Title III, Part A, Immigrant Student Program	4201	8290		159,885.68	159,885.68		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		859,602.00	859,602.00		883,701.00	883,701.00	2.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		9,330,753.56	9,330,753.56		4,151,053.16	4,151,053.16	-55.5%
Career and Technical Education	3500-3599	8290		443,563.00	443,563.00		541,738.00	541,738.00	22.1%
All Other Federal Revenue	All Other	8290	156,000.00	132,348,128.73	132,504,128.73	0.00	55,152,258.43	55,152,258.43	-58.4%
TOTAL, FEDERAL REVENUE			156,000.00	181,452,450.15	181,608,450.15	0.00	91,620,566.87	91,620,566.87	-49.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		29,861,016.00	29,861,016.00		34,205,802.00	34,205,802.00	14.6%
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	4,000.00	4,000.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,576,423.00	0.00	1,576,423.00	1,459,531.00	0.00	1,459,531.00	-7.4%
Lottery - Unrestricted and Instructional Materials		8560	5,794,200.00	2,337,272.00	8,131,472.00	5,901,089.00	2,353,195.00	8,254,284.00	1.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources									
After School Education and Safety (ASES)	6010	8590		10,690,963.48	10,690,963.48		9,160,217.43	9,160,217.43	-14.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		553,178.29	553,178.29		382,423.54	382,423.54	-30.9%
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		1,475,668.70	1,475,668.70		722,686.95	722,686.95	-51.0%
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	0.00	57,425,239.48	57,425,239.48	49,164,240.00	30,337,533.79	79,501,773.79	38.4%
TOTAL, OTHER STATE REVENUE			7,370,623.00	102,347,337.95	109,717,960.95	56,524,860.00	77,161,858.71	133,686,718.71	21.8%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									

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)	
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	50,000.00	0.00	50,000.00	85,876.00	0.00	85,876.00	71.8%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,936,781.00	0.00	1,936,781.00	1,866,081.00	0.00	1,866,081.00	-3.7%
Interest		8660	1,455,400.00	0.00	1,455,400.00	1,250,000.00	0.00	1,250,000.00	-14.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,968,490.00	0.00	1,968,490.00	1,968,490.00	0.00	1,968,490.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	598,849.89	2,898,779.84	3,497,629.73	739,847.43	2,348,651.42	3,088,498.85	-11.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,009,520.89	2,898,779.84	8,908,300.73	5,910,294.43	2,348,651.42	8,258,945.85	-7.3%
TOTAL, REVENUES			401,506,660.89	288,938,941.94	690,445,602.83	516,507,677.43	173,382,256.00	689,889,933.43	-0.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	142,617,085.43	47,964,741.46	190,581,826.89	147,692,450.37	40,087,936.94	187,780,387.31	-1.5%
Certificated Pupil Support Salaries		1200	10,949,678.03	7,154,555.18	18,104,233.21	10,968,340.78	10,345,836.04	21,314,176.82	17.7%
Certificated Supervisors' and Administrators' Salaries		1300	16,792,506.92	7,545,937.29	24,338,444.21	17,205,591.91	4,725,575.60	21,931,167.51	-9.9%
Other Certificated Salaries		1900	1,775,229.98	13,912,336.39	15,687,566.37	1,265,216.88	10,687,563.10	11,952,779.98	-23.8%
TOTAL, CERTIFICATED SALARIES			172,134,500.36	76,577,570.32	248,712,070.68	177,131,599.94	65,846,911.68	242,978,511.62	-2.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,277,521.14	9,680,971.85	10,958,492.99	950,978.94	9,832,415.92	10,783,394.86	-1.6%
Classified Support Salaries		2200	22,462,881.41	8,310,966.14	30,773,847.55	15,378,441.02	10,507,843.53	25,886,284.55	-15.9%
Classified Supervisors' and Administrators' Salaries		2300	5,390,188.07	3,722,108.44	9,112,296.51	5,826,446.25	5,743,814.70	11,570,260.95	27.0%
Clerical, Technical and Office Salaries		2400	21,422,274.30	3,343,910.25	24,766,184.55	14,962,751.48	3,723,467.87	18,686,219.35	-24.5%
Other Classified Salaries		2900	1,646,940.70	1,582,948.53	3,229,889.23	1,942,511.84	1,809,240.85	3,751,752.69	16.2%
TOTAL, CLASSIFIED SALARIES			52,199,805.62	26,640,905.21	78,840,710.83	39,061,129.53	31,616,782.87	70,677,912.40	-10.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	28,492,375.98	34,563,668.83	63,056,044.81	33,018,037.78	39,100,823.15	72,118,960.93	14.4%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
PERS		3201-3202	11,736,156.73	6,154,412.30	17,890,569.03	10,053,096.95	8,147,876.76	18,200,973.71	1.7%
OASDI/Medicare/Alternative		3301-3302	6,502,684.30	3,168,987.86	9,671,672.16	6,371,450.59	4,309,976.37	10,681,426.96	10.4%
Health and Welfare Benefits		3401-3402	53,220,188.83	21,952,058.24	75,172,247.07	57,598,175.48	28,271,362.32	85,869,537.80	14.2%
Unemployment Insurance		3501-3502	1,117,012.71	689,111.88	1,806,124.59	1,069,331.00	493,550.39	1,562,881.39	-13.5%
Workers' Compensation		3601-3602	3,364,656.64	1,520,998.12	4,885,654.76	3,212,457.33	1,481,193.62	4,693,650.95	-3.9%
OPEB, Allocated		3701-3702	15,950,016.71	6,429,286.74	22,379,303.45	14,958,338.36	7,602,767.21	22,561,105.57	0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	64,367.04	22,924.22	87,291.26	56,229.00	22,433.54	78,662.54	-9.9%
TOTAL, EMPLOYEE BENEFITS			120,447,458.94	74,501,448.19	194,948,907.13	126,337,116.49	89,430,083.36	215,767,199.85	10.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	5,033,953.70	2,271,177.60	7,305,131.30	34,478.00	2,242,857.00	2,277,335.00	-68.8%
Books and Other Reference Materials		4200	138,939.51	3,374,131.74	3,513,071.25	104,423.77	35,177.34	139,601.11	-96.0%
Materials and Supplies		4300	5,546,393.16	42,605,592.96	48,151,986.12	7,413,360.49	11,875,722.27	19,289,082.76	-59.9%
Noncapitalized Equipment		4400	794,717.73	16,047,763.41	16,842,481.14	459,253.99	7,172,258.39	7,631,512.38	-54.7%
Food		4700	0.00	231,920.00	231,920.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			11,514,004.10	64,530,585.71	76,044,589.81	8,011,516.25	21,326,015.00	29,337,531.25	-61.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	705,845.84	75,696,966.49	76,402,812.33	691,923.80	46,413,077.17	47,105,000.97	-38.3%
Travel and Conferences		5200	192,989.48	638,534.79	831,524.27	244,614.00	332,275.57	576,889.57	-30.6%
Dues and Memberships		5300	148,046.09	62,453.36	210,499.45	147,365.00	22,000.00	169,365.00	-19.5%
Insurance	5400 - 5450		1,462,565.88	0.00	1,462,565.88	2,020,000.00	0.00	2,020,000.00	38.1%
Operations and Housekeeping Services		5500	11,148,552.88	57,000.00	11,205,552.88	9,745,816.35	0.00	9,745,816.35	-13.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,623,928.86	3,131,309.14	4,755,238.00	1,270,657.99	574,075.00	1,844,732.99	-61.2%
Transfers of Direct Costs		5710	(147,891.66)	147,891.66	0.00	(448,065.48)	448,065.48	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,576,778.30)	(52,436.01)	(1,629,214.31)	(1,981,056.71)	(43,508.04)	(2,024,564.75)	24.3%
Professional/Consulting Services and Operating Expenditures		5800	8,957,968.87	32,764,618.79	41,722,587.66	10,893,341.78	13,994,964.27	24,888,306.05	-40.3%
Communications		5900	1,767,670.28	140,003.50	1,907,673.78	1,151,148.46	49,567.55	1,200,716.01	-37.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,282,898.22	112,586,341.72	136,869,239.94	23,735,745.19	61,790,517.00	85,526,262.19	-37.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	80,513.46	5,222,764.20	5,303,277.66	0.00	4,583,333.33	4,583,333.33	-13.6%
Buildings and Improvements of Buildings		6200	75,289.01	6,305,735.85	6,381,024.86	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	142,174.12	2,561,910.54	2,704,084.66	2,000.00	560,000.00	562,000.00	-79.2%
Equipment Replacement		6500	256,357.00	671,669.78	928,026.78	27,000.00	256,917.94	283,917.94	-69.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			554,333.59	14,762,080.37	15,316,413.96	29,000.00	5,400,251.27	5,429,251.27	-64.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	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	1,555,155.00	0.00	1,555,155.00	1,500,000.00	0.00	1,500,000.00	-3.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	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)	
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,605,155.00	0.00	1,605,155.00	1,540,000.00	0.00	1,540,000.00	-4.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(9,262,873.43)	9,262,873.43	0.00	(7,088,334.06)	7,088,334.06	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,371,073.50)	0.00	(1,371,073.50)	(1,191,558.47)	0.00	(1,191,558.47)	-13.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,633,946.93)	9,262,873.43	(1,371,073.50)	(8,279,892.53)	7,088,334.06	(1,191,558.47)	-13.1%
TOTAL, EXPENDITURES			372,104,208.90	378,861,804.95	750,966,013.85	367,566,214.87	282,498,895.24	650,065,110.11	-13.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,171,179.00	0.00	2,171,179.00	2,342,426.00	0.00	2,342,426.00	7.9%
(a) TOTAL, INTERFUND TRANSFERS IN			2,171,179.00	0.00	2,171,179.00	2,342,426.00	0.00	2,342,426.00	7.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	266,000.00	0.00	266,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			266,000.00	0.00	266,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(92,324,656.00)	92,324,656.00	0.00	(96,922,460.00)	96,922,460.00	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			(92,324,656.00)	92,324,656.00	0.00	(96,922,460.00)	96,922,460.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(90,419,477.00)	92,324,656.00	1,905,179.00	(94,580,034.00)	96,922,460.00	2,342,426.00	23.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	387,970,517.00	2,240,374.00	390,210,891.00	454,072,523.00	2,251,179.00	456,323,702.00	16.9%
2) Federal Revenue		8100-8299	156,000.00	181,452,450.15	181,608,450.15	0.00	91,620,566.87	91,620,566.87	-49.6%
3) Other State Revenue		8300-8599	7,370,623.00	102,347,337.95	109,717,960.95	56,524,860.00	77,161,858.71	133,686,718.71	21.8%
4) Other Local Revenue		8600-8799	6,009,520.89	2,898,779.84	8,908,300.73	5,910,294.43	2,348,651.42	8,258,945.85	-7.3%
5) TOTAL, REVENUES			401,506,660.89	288,938,941.94	690,445,602.83	516,507,677.43	173,382,256.00	689,889,933.43	-0.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		223,077,314.70	222,687,427.33	445,764,742.03	232,707,023.01	172,073,267.83	404,780,290.84	-9.2%
2) Instruction - Related Services	2000-2999		53,745,033.04	52,036,107.75	105,781,140.79	44,595,871.24	32,811,686.72	77,407,557.96	-26.8%
3) Pupil Services	3000-3999		29,970,349.15	51,656,639.91	81,626,989.06	30,238,852.75	40,462,549.43	70,701,402.18	-13.4%
4) Ancillary Services	4000-4999		4,308,093.68	633,001.65	4,941,095.33	4,344,458.67	830,496.00	5,174,954.67	4.7%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		28,750.00	0.00	28,750.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		15,540,432.84	14,979,855.61	30,520,288.45	20,492,546.74	9,289,074.13	29,781,620.87	-2.4%
8) Plant Services	8000-8999		43,829,080.49	36,868,772.70	80,697,853.19	33,647,462.46	27,031,821.13	60,679,283.59	-24.8%
9) Other Outgo	9000-9999	Except 7600-7699	1,605,155.00	0.00	1,605,155.00	1,540,000.00	0.00	1,540,000.00	-4.1%
10) TOTAL, EXPENDITURES			372,104,208.90	378,861,804.95	750,966,013.85	367,566,214.87	282,498,895.24	650,065,110.11	-13.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			29,402,451.99	(89,922,863.01)	(60,520,411.02)	148,941,462.56	(109,116,639.24)	39,824,823.32	-165.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,171,179.00	0.00	2,171,179.00	2,342,426.00	0.00	2,342,426.00	7.9%
b) Transfers Out		7600-7629	266,000.00	0.00	266,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(92,324,656.00)	92,324,656.00	0.00	(96,922,460.00)	96,922,460.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(90,419,477.00)	92,324,656.00	1,905,179.00	(94,580,034.00)	96,922,460.00	2,342,426.00	23.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(61,017,025.01)	2,401,792.99	(58,615,232.02)	54,361,428.56	(12,194,179.24)	42,167,249.32	-171.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	103,708,114.11	22,198,603.35	125,906,717.46	42,691,089.10	24,600,396.34	67,291,485.44	-46.6%
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)			103,708,114.11	22,198,603.35	125,906,717.46	42,691,089.10	24,600,396.34	67,291,485.44	-46.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,708,114.11	22,198,603.35	125,906,717.46	42,691,089.10	24,600,396.34	67,291,485.44	-46.6%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	103,748.93	0.00	103,748.93	100,000.00	0.00	100,000.00	-3.6%
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	24,600,396.34	24,600,396.34	0.00	12,406,217.10	12,406,217.10	-49.6%
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	41,439,681.00	0.00	41,439,681.00	New
Additional 3% Reserve for Economic Uncertainty per BP3100	0000	9760			0.00	19,431,681.00		19,431,681.00	
Professional Learning Communities	0000	9760			0.00	3,100,000.00		3,100,000.00	
History/Social Science and World Language Textbook Adoption	0000	9760			0.00	13,000,000.00		13,000,000.00	
Multi-Tiered Systems of Support (MTSS)	0000	9760			0.00	400,000.00		400,000.00	
EPOCH Anti-bias and anti-racist professional learning	0000	9760			0.00	400,000.00		400,000.00	
Communications	0000	9760			0.00	60,000.00		60,000.00	
Summer School Programs	0000	9760			0.00	5,000,000.00		5,000,000.00	
Transitional Kindergarten Support	0000	9760			0.00	48,000.00		48,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	27,106,041.00	0.00	27,106,041.00	25,660,794.00	0.00	25,660,794.00	-5.3%
2021-22 Unsettled Negotiations	0000	9780	9,349,809.00		9,349,809.00			0.00	
2022-23 Projected Deficit	0000	9780	1,881,433.00		1,881,433.00			0.00	
2023-24 Projected Deficit	0000	9780	14,752,914.00		14,752,914.00			0.00	
MAA	0000	9780	1,121,885.00		1,121,885.00			0.00	

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)	
2023-24 Projected Deficit	0000	9780			0.00	3,204,659.00		3,204,659.00	
2024-25 Projected Deficit	0000	9780			0.00	11,600,596.00		11,600,596.00	
Unrestricted Site Programs	0000	9780			0.00	383,845.00		383,845.00	
MAA	0000	9780			0.00	1,121,885.00		1,121,885.00	
2021-22 Unsettled Negotiations	0000	9780			0.00	9,349,809.00		9,349,809.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,981,217.00	0.00	14,981,217.00	12,954,460.00	0.00	12,954,460.00	-13.5%
Unassigned/Unappropriated Amount		9790	275,082.17	0.00	275,082.17	16,672,582.66	0.00	16,672,582.66	5,960.9%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	10,238,607.00	0.00
4203	ESSA: Title III, English Learner Student Program	3.00	3.00
5640		2,163,586.04	2,163,586.04
6230	California Clean Energy Jobs Act	54,002.30	54,002.30
6266	Educator Effectiveness, FY 2021-22	8,923,701.00	6,877,622.82
6300	Lottery: Instructional Materials	1,233,503.44	1,233,503.44
7085	Learning Communities for School Success Program	616,793.66	616,793.66
7388	SB 117 COVID-19 LEA Response Funds	479,146.55	479,146.55
7425	Expanded Learning Opportunities (ELO) Grant	7,008.00	7,008.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	878,776.45	969,282.39
9010	Other Restricted Local	5,268.90	5,268.90
Total, Restricted Balance		24,600,396.34	12,406,217.10

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Student Activity Fund, Charter Schools Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund.

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,219,952.00	1,219,952.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,219,952.00	1,219,952.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,219,952.00	1,219,952.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,219,952.00	1,219,952.00	0.0%
Components of Ending Fund Balance					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,934.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,214,018.00	1,219,952.00	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,214,018.00		
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	5,934.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,219,952.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			1,219,952.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,219,952.00	1,219,952.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,219,952.00	1,219,952.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,219,952.00	1,219,952.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Ending Balance, June 30 (E + F1e)			1,219,952.00	1,219,952.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,934.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,214,018.00	1,219,952.00	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
8210	Student Activity Funds	1,214,018.00	1,219,952.00
Total, Restricted Balance		1,214,018.00	1,219,952.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	16,935,525.00	18,954,726.00	11.9%
2) Federal Revenue		8100-8299	1,013,493.26	557,413.99	-45.0%
3) Other State Revenue		8300-8599	1,865,703.74	3,699,656.45	98.3%
4) Other Local Revenue		8600-8799	19,284.04	0.00	-100.0%
5) TOTAL, REVENUES			19,834,006.04	23,211,796.44	17.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	8,218,597.38	8,275,723.81	0.7%
2) Classified Salaries		2000-2999	1,052,256.93	1,052,722.55	0.0%
3) Employee Benefits		3000-3999	6,071,001.83	6,366,535.36	4.9%
4) Books and Supplies		4000-4999	1,256,064.42	387,278.03	-69.2%
5) Services and Other Operating Expenditures		5000-5999	2,473,349.87	2,429,685.76	-1.8%
6) Capital Outlay		6000-6999	10,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	19,699.86	2,804.13	-85.8%
9) TOTAL, EXPENDITURES			19,100,970.29	18,514,749.64	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			733,035.75	4,697,046.80	540.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	266,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,171,179.00	2,342,426.00	7.9%
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			(1,905,179.00)	(2,342,426.00)	23.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,172,143.25)	2,354,620.80	-300.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,381,614.20	5,209,470.95	-18.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,381,614.20	5,209,470.95	-18.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,381,614.20	5,209,470.95	-18.4%
2) Ending Balance, June 30 (E + F1e)			5,209,470.95	7,564,091.75	45.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,131,770.66	1,074,361.66	-5.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,077,700.29	6,670,063.50	63.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(180,333.41)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,020,597.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,686.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,029,283.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	140,095.15		
2) Due to Grantor Governments		9590	32,014.91		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			172,110.06		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			7,857,173.37		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	9,425,285.00	11,470,247.00	21.7%
Education Protection Account State Aid - Current Year		8012	3,848,399.00	3,700,282.00	-3.8%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,661,841.00	3,784,197.00	3.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			16,935,525.00	18,954,726.00	11.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	467,321.00	302,879.00	-35.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	546,172.26	254,534.99	-53.4%
TOTAL, FEDERAL REVENUE			1,013,493.26	557,413.99	-45.0%
OTHER STATE REVENUE					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	50,130.79	47,199.00	-5.8%
Lottery - Unrestricted and Instructional Materials		8560	321,155.90	345,027.00	7.4%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,494,417.05	3,307,430.45	121.3%
TOTAL, OTHER STATE REVENUE			1,865,703.74	3,699,656.45	98.3%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From					
Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	19,284.04	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,284.04	0.00	-100.0%
TOTAL, REVENUES			19,834,006.04	23,211,796.44	17.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	7,010,777.89	7,109,327.93	1.4%
Certificated Pupil Support Salaries		1200	250,170.82	290,922.67	16.3%
Certificated Supervisors' and Administrators' Salaries		1300	844,735.03	858,663.21	1.6%
Other Certificated Salaries		1900	112,913.64	16,810.00	-85.1%
TOTAL, CERTIFICATED SALARIES			8,218,597.38	8,275,723.81	0.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	247,931.23	201,346.37	-18.8%
Classified Support Salaries		2200	315,370.05	331,955.37	5.3%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	374,826.60	406,768.55	8.5%
Other Classified Salaries		2900	114,129.05	112,652.26	-1.3%
TOTAL, CLASSIFIED SALARIES			1,052,256.93	1,052,722.55	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,153,213.91	2,401,711.28	11.5%
PERS		3201-3202	208,148.50	255,305.23	22.7%
OASDI/Medicare/Alternative		3301-3302	217,106.96	226,238.28	4.2%
Health and Welfare Benefits		3401-3402	2,556,138.19	2,586,409.00	1.2%
Unemployment Insurance		3501-3502	83,945.94	46,589.08	-44.5%
Workers' Compensation		3601-3602	139,142.63	140,307.04	0.8%
OPEB, Allocated		3701-3702	710,862.40	707,582.28	-0.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,443.30	2,393.17	-2.1%
TOTAL, EMPLOYEE BENEFITS			6,071,001.83	6,366,535.36	4.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	85,841.40	108,096.00	25.9%
Books and Other Reference Materials		4200	19,493.97	2,789.00	-85.7%
Materials and Supplies		4300	1,142,820.05	276,393.03	-75.8%
Noncapitalized Equipment		4400	7,909.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,256,064.42	387,278.03	-69.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	78,217.74	0.00	-100.0%
Travel and Conferences		5200	2,000.00	0.00	-100.0%
Dues and Memberships		5300	4,794.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	382,848.15	422,902.00	10.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,786.65	13,469.00	-54.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,514,610.20	1,931,483.00	27.5%
Professional/Consulting Services and Operating Expenditures		5800	455,317.81	57,468.76	-87.4%
Communications		5900	5,775.32	4,363.00	-24.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,473,349.87	2,429,685.76	-1.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	10,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	19,699.86	2,804.13	-85.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			19,699.86	2,804.13	-85.8%
TOTAL, EXPENDITURES			19,100,970.29	18,514,749.64	-3.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	266,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			266,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,171,179.00	2,342,426.00	7.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,171,179.00	2,342,426.00	7.9%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,905,179.00)	(2,342,426.00)	23.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	16,935,525.00	18,954,726.00	11.9%
2) Federal Revenue		8100-8299	1,013,493.26	557,413.99	-45.0%
3) Other State Revenue		8300-8599	1,865,703.74	3,699,656.45	98.3%
4) Other Local Revenue		8600-8799	19,284.04	0.00	-100.0%
5) TOTAL, REVENUES			19,834,006.04	23,211,796.44	17.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		13,994,142.11	12,645,141.86	-9.6%
2) Instruction - Related Services	2000-2999		3,049,182.85	3,635,080.44	19.2%
3) Pupil Services	3000-3999		440,182.48	543,162.00	23.4%
4) Ancillary Services	4000-4999		0.00	27,166.00	New
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		19,699.86	2,804.13	-85.8%
8) Plant Services	8000-8999		1,597,762.99	1,661,395.21	4.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			19,100,970.29	18,514,749.64	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			733,035.75	4,697,046.80	540.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	266,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,171,179.00	2,342,426.00	7.9%
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			(1,905,179.00)	(2,342,426.00)	23.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,172,143.25)	2,354,620.80	-300.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,381,614.20	5,209,470.95	-18.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,381,614.20	5,209,470.95	-18.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,381,614.20	5,209,470.95	-18.4%
2) Ending Balance, June 30 (E + F1e)			5,209,470.95	7,564,091.75	45.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,131,770.66	1,074,361.66	-5.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,077,700.29	6,670,063.50	63.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(180,333.41)	New

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6230	California Clean Energy Jobs Act	642,616.93	642,616.93
6300	Lottery: Instructional Materials	299,380.62	299,380.62
7425	Expanded Learning Opportunities (ELO) Grant	39,173.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	18,236.00	0.00
9010	Other Restricted Local	132,364.11	132,364.11
Total, Restricted Balance		1,131,770.66	1,074,361.66

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,044,843.45	857,470.40	-17.9%
3) Other State Revenue		8300-8599	2,380,534.42	1,971,330.83	-17.2%
4) Other Local Revenue		8600-8799	3,719,415.00	3,060,615.00	-17.7%
5) TOTAL, REVENUES			7,144,792.87	5,889,416.23	-17.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,631,435.88	1,675,736.42	2.7%
2) Classified Salaries		2000-2999	1,457,730.67	1,254,489.83	-13.9%
3) Employee Benefits		3000-3999	2,256,590.79	2,248,155.23	-0.4%
4) Books and Supplies		4000-4999	438,575.15	154,511.69	-64.8%
5) Services and Other Operating Expenditures		5000-5999	1,337,178.19	497,955.05	-62.8%
6) Capital Outlay		6000-6999	64,623.41	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	78,231.08	58,568.01	-25.1%
9) TOTAL, EXPENDITURES			7,264,365.17	5,889,416.23	-18.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(119,572.30)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(119,572.30)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	801,095.04	681,522.74	-14.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			801,095.04	681,522.74	-14.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			801,095.04	681,522.74	-14.9%
2) Ending Balance, June 30 (E + F1e)			681,522.74	681,522.74	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	681,522.74	681,522.74	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(2,107,845.98)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	721,519.41		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	24,804.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(1,361,521.64)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	18,751.73		
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			18,751.73		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			(1,380,273.37)		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	210,000.00	210,000.00	0.0%
All Other Federal Revenue	All Other	8290	834,843.45	647,470.40	-22.4%
TOTAL, FEDERAL REVENUE			1,044,843.45	857,470.40	-17.9%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
Adult Education Program	6391	8590	1,321,451.77	1,384,913.83	4.8%
All Other State Revenue	All Other	8590	1,059,082.65	586,417.00	-44.6%
TOTAL, OTHER STATE REVENUE			2,380,534.42	1,971,330.83	-17.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	2,240,000.00	1,600,000.00	-28.6%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,479,415.00	1,460,615.00	-1.3%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,719,415.00	3,060,615.00	-17.7%
TOTAL, REVENUES			7,144,792.87	5,889,416.23	-17.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,267,965.62	1,286,952.66	1.5%
Certificated Pupil Support Salaries		1200	102,648.10	108,360.02	5.6%
Certificated Supervisors' and Administrators' Salaries		1300	260,822.16	280,423.74	7.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,631,435.88	1,675,736.42	2.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	156,760.08	163,012.52	4.0%
Classified Support Salaries		2200	511,890.16	503,378.52	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	268,951.54	229,186.87	-14.8%
Clerical, Technical and Office Salaries		2400	439,507.72	337,911.92	-23.1%
Other Classified Salaries		2900	80,621.17	21,000.00	-74.0%
TOTAL, CLASSIFIED SALARIES			1,457,730.67	1,254,489.83	-13.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	429,278.11	521,717.29	21.5%
PERS		3201-3202	286,780.66	284,068.23	-0.9%
OASDI/Medicare/Alternative		3301-3302	145,664.11	114,824.88	-21.2%
Health and Welfare Benefits		3401-3402	1,022,890.17	995,411.59	-2.7%
Unemployment Insurance		3501-3502	38,445.75	14,509.41	-62.3%
Workers' Compensation		3601-3602	46,088.26	43,953.63	-4.6%
OPEB, Allocated		3701-3702	286,618.00	272,700.00	-4.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	825.73	970.20	17.5%
TOTAL, EMPLOYEE BENEFITS			2,256,590.79	2,248,155.23	-0.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,867.42	0.00	-100.0%
Materials and Supplies		4300	330,287.46	154,511.69	-53.2%
Noncapitalized Equipment		4400	102,420.27	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			438,575.15	154,511.69	-64.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	484,572.65	0.00	-100.0%
Travel and Conferences		5200	4,620.00	1,955.36	-57.7%
Dues and Memberships		5300	7,000.00	3,500.00	-50.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	307,185.70	384,000.00	25.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,560.00	9,560.00	-69.7%
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	501,475.82	97,719.69	-80.5%
Communications		5900	764.02	1,220.00	59.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,337,178.19	497,955.05	-62.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	64,623.41	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			64,623.41	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	78,231.08	58,568.01	-25.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			78,231.08	58,568.01	-25.1%
TOTAL, EXPENDITURES			7,264,365.17	5,889,416.23	-18.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,044,843.45	857,470.40	-17.9%
3) Other State Revenue		8300-8599	2,380,534.42	1,971,330.83	-17.2%
4) Other Local Revenue		8600-8799	3,719,415.00	3,060,615.00	-17.7%
5) TOTAL, REVENUES			7,144,792.87	5,889,416.23	-17.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,018,304.79	2,908,130.80	-27.6%
2) Instruction - Related Services	2000-2999		1,743,677.96	1,438,293.78	-17.5%
3) Pupil Services	3000-3999		640,704.67	563,724.45	-12.0%
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		78,231.08	58,568.01	-25.1%
8) Plant Services	8000-8999		783,446.67	920,699.19	17.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,264,365.17	5,889,416.23	-18.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(119,572.30)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(119,572.30)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	801,095.04	681,522.74	-14.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			801,095.04	681,522.74	-14.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			801,095.04	681,522.74	-14.9%
2) Ending Balance, June 30 (E + F1e)			681,522.74	681,522.74	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	681,522.74	681,522.74	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
6371	CalWORKs for ROCP or Adult Education	184,152.00	184,152.00
7810	Other Restricted State	563.70	563.70
9010	Other Restricted Local	496,807.04	496,807.04
Total, Restricted Balance		681,522.74	681,522.74

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,939,511.27	6,228,346.02	-21.6%
3) Other State Revenue		8300-8599	6,527,316.00	6,148,992.00	-5.8%
4) Other Local Revenue		8600-8799	1,359,558.57	626,850.00	-53.9%
5) TOTAL, REVENUES			15,826,385.84	13,004,188.02	-17.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,100,099.12	3,606,213.55	-29.3%
2) Classified Salaries		2000-2999	1,998,198.32	2,358,963.72	18.1%
3) Employee Benefits		3000-3999	5,382,835.99	5,381,074.85	0.0%
4) Books and Supplies		4000-4999	2,293,112.88	860,955.57	-62.5%
5) Services and Other Operating Expenditures		5000-5999	697,756.31	366,041.70	-47.5%
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	581,044.81	430,938.63	-25.8%
9) TOTAL, EXPENDITURES			16,053,047.43	13,004,188.02	-19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(226,661.59)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(226,661.59)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	413,039.00	186,377.41	-54.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			413,039.00	186,377.41	-54.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			413,039.00	186,377.41	-54.9%
2) Ending Balance, June 30 (E + F1e)			186,377.41	186,377.41	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	186,377.41	186,377.41	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(981,300.34)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	201,902.77		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(779,397.57)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	32,712.72		
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			32,712.72		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			(812,110.29)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,939,511.27	6,228,346.02	-21.6%
TOTAL, FEDERAL REVENUE			7,939,511.27	6,228,346.02	-21.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	5,803,317.00	5,803,317.00	0.0%
All Other State Revenue	All Other	8590	723,999.00	345,675.00	-52.3%
TOTAL, OTHER STATE REVENUE			6,527,316.00	6,148,992.00	-5.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	832,708.57	100,000.00	-88.0%
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	526,850.00	526,850.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,359,558.57	626,850.00	-53.9%
TOTAL, REVENUES			15,826,385.84	13,004,188.02	-17.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,268,470.91	2,898,028.94	-32.1%
Certificated Pupil Support Salaries		1200	573,850.62	224,745.21	-60.8%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	253,555.84	483,439.40	90.7%
Other Certificated Salaries		1900	4,221.75	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			5,100,099.12	3,606,213.55	-29.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,155,045.59	1,185,316.63	2.6%
Classified Support Salaries		2200	260,426.93	633,430.29	143.2%
Classified Supervisors' and Administrators' Salaries		2300	77,669.80	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	505,056.00	502,477.27	-0.5%
Other Classified Salaries		2900	0.00	37,739.53	New
TOTAL, CLASSIFIED SALARIES			1,998,198.32	2,358,963.72	18.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,230,575.61	925,444.82	-24.8%
PERS		3201-3202	554,473.63	682,661.21	23.1%
OASDI/Medicare/Alternative		3301-3302	282,051.82	333,242.76	18.1%
Health and Welfare Benefits		3401-3402	2,499,227.12	2,655,733.11	6.3%
Unemployment Insurance		3501-3502	72,546.05	28,818.66	-60.3%
Workers' Compensation		3601-3602	109,594.51	89,578.73	-18.3%
OPEB, Allocated		3701-3702	632,706.08	664,433.96	5.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,661.17	1,161.60	-30.1%
TOTAL, EMPLOYEE BENEFITS			5,382,835.99	5,381,074.85	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,027,784.47	749,772.89	-63.0%
Noncapitalized Equipment		4400	265,328.41	111,182.68	-58.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,293,112.88	860,955.57	-62.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,404.52	10,535.98	-35.8%
Dues and Memberships		5300	400.00	400.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	14,100.00	14,100.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,430.00	23,330.00	-0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	72,199.20	42,081.75	-41.7%
Professional/Consulting Services and Operating Expenditures		5800	569,837.85	274,284.28	-51.9%
Communications		5900	1,384.74	1,309.69	-5.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			697,756.31	366,041.70	-47.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers of Indirect Costs - Interfund		7350	581,044.81	430,938.63	-25.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			581,044.81	430,938.63	-25.8%
TOTAL, EXPENDITURES			16,053,047.43	13,004,188.02	-19.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,939,511.27	6,228,346.02	-21.6%
3) Other State Revenue		8300-8599	6,527,316.00	6,148,992.00	-5.8%
4) Other Local Revenue		8600-8799	1,359,558.57	626,850.00	-53.9%
5) TOTAL, REVENUES			15,826,385.84	13,004,188.02	-17.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		11,203,558.31	8,182,927.25	-27.0%
2) Instruction - Related Services	2000-2999		2,399,598.51	3,850,355.17	60.5%
3) Pupil Services	3000-3999		805,727.69	380,825.13	-52.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		581,044.81	430,938.63	-25.8%
8) Plant Services	8000-8999		1,063,118.11	159,141.84	-85.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,053,047.43	13,004,188.02	-19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(226,661.59)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(226,661.59)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	413,039.00	186,377.41	-54.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			413,039.00	186,377.41	-54.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			413,039.00	186,377.41	-54.9%
2) Ending Balance, June 30 (E + F1e)			186,377.41	186,377.41	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	186,377.41	186,377.41	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,000,000.00	30,250,000.00	0.8%
3) Other State Revenue		8300-8599	1,386,512.00	1,010,761.00	-27.1%
4) Other Local Revenue		8600-8799	285,000.00	380,000.00	33.3%
5) TOTAL, REVENUES			31,671,512.00	31,640,761.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,952,142.68	9,295,626.47	16.9%
3) Employee Benefits		3000-3999	7,530,243.58	7,902,625.93	4.9%
4) Books and Supplies		4000-4999	14,239,084.37	13,519,000.00	-5.1%
5) Services and Other Operating Expenditures		5000-5999	1,707,935.28	1,418,500.00	-16.9%
6) Capital Outlay		6000-6999	309,149.41	300,000.00	-3.0%
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	692,097.75	699,247.70	1.0%
9) TOTAL, EXPENDITURES			32,430,653.07	33,135,000.10	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(759,141.07)	(1,494,239.10)	96.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(759,141.07)	(1,494,239.10)	96.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,414,433.61	15,655,292.54	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,414,433.61	15,655,292.54	-4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,414,433.61	15,655,292.54	-4.6%
2) Ending Balance, June 30 (E + F1e)			15,655,292.54	14,161,053.44	-9.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	2,053,672.52	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,376,797.76	13,938,231.18	4.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	222,822.26	222,822.26	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,443,377.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	9,741.22		
c) in Revolving Cash Account		9130	2,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	14,649.97		
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	2,053,672.52		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,523,441.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	10,958.04		
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			10,958.04		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			6,512,483.14		
FEDERAL REVENUE					
Child Nutrition Programs		8220	30,000,000.00	30,250,000.00	0.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			30,000,000.00	30,250,000.00	0.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,000,000.00	1,000,000.00	0.0%
All Other State Revenue		8590	386,512.00	10,761.00	-97.2%
TOTAL, OTHER STATE REVENUE			1,386,512.00	1,010,761.00	-27.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	150,000.00	New
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	30,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	285,000.00	200,000.00	-29.8%
TOTAL, OTHER LOCAL REVENUE			285,000.00	380,000.00	33.3%
TOTAL, REVENUES			31,671,512.00	31,640,761.00	-0.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,943,659.04	8,172,278.01	17.7%
Classified Supervisors' and Administrators' Salaries		2300	685,288.55	752,209.55	9.8%
Clerical, Technical and Office Salaries		2400	323,195.09	371,138.91	14.8%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			7,952,142.68	9,295,626.47	16.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	26,499.19	30,116.88	13.7%
PERS		3201-3202	1,379,174.25	2,033,877.98	47.5%
OASDI/Medicare/Alternative		3301-3302	566,320.30	689,001.28	21.7%
Health and Welfare Benefits		3401-3402	4,327,909.25	3,825,844.37	-11.6%
Unemployment Insurance		3501-3502	96,574.78	46,089.56	-52.3%
Workers' Compensation		3601-3602	119,313.13	139,433.78	16.9%
OPEB, Allocated		3701-3702	1,011,743.88	1,134,800.88	12.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,708.80	3,461.20	27.8%
TOTAL, EMPLOYEE BENEFITS			7,530,243.58	7,902,625.93	4.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,315,374.26	1,149,000.00	-12.6%
Noncapitalized Equipment		4400	220,269.00	120,000.00	-45.5%
Food		4700	12,703,441.11	12,250,000.00	-3.6%
TOTAL, BOOKS AND SUPPLIES			14,239,084.37	13,519,000.00	-5.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	33,319.09	10,000.00	-70.0%
Travel and Conferences		5200	16,100.00	19,000.00	18.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	92,480.00	205,000.00	121.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	182,021.00	92,000.00	-49.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	38,404.91	51,000.00	32.8%
Professional/Consulting Services and Operating Expenditures		5800	1,343,460.28	1,040,000.00	-22.6%
Communications		5900	2,150.00	1,500.00	-30.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,707,935.28	1,418,500.00	-16.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	2,000.00	100,000.00	4,900.0%
Equipment		6400	307,149.41	200,000.00	-34.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			309,149.41	300,000.00	-3.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	692,097.75	699,247.70	1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			692,097.75	699,247.70	1.0%
TOTAL, EXPENDITURES			32,430,653.07	33,135,000.10	2.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,000,000.00	30,250,000.00	0.8%
3) Other State Revenue		8300-8599	1,386,512.00	1,010,761.00	-27.1%
4) Other Local Revenue		8600-8799	285,000.00	380,000.00	33.3%
5) TOTAL, REVENUES			31,671,512.00	31,640,761.00	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		31,637,130.17	32,056,700.99	1.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		692,097.75	699,247.70	1.0%
8) Plant Services	8000-8999		101,425.15	379,051.41	273.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			32,430,653.07	33,135,000.10	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(759,141.07)	(1,494,239.10)	96.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(759,141.07)	(1,494,239.10)	96.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,414,433.61	15,655,292.54	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,414,433.61	15,655,292.54	-4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,414,433.61	15,655,292.54	-4.6%
2) Ending Balance, June 30 (E + F1e)			15,655,292.54	14,161,053.44	-9.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	2,053,672.52	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,376,797.76	13,938,231.18	4.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	222,822.26	222,822.26	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,197,379.59	3,525,703.08
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,302,080.67	1,018,222.12
5330	Child Nutrition: Summer Food Service Program Operations	8,877,320.18	9,394,288.66
9010	Other Restricted Local	17.32	17.32
Total, Restricted Balance		13,376,797.76	13,938,231.18

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Fund, Capital Facilities Funds., County School Fund, and Capital Project Fund for Blended Components Units.

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	327,245.10	90,500.00	-72.3%
5) TOTAL, REVENUES			327,245.10	90,500.00	-72.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	655,757.52	845,034.45	28.9%
3) Employee Benefits		3000-3999	403,951.80	496,718.31	23.0%
4) Books and Supplies		4000-4999	9,082.83	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,483,809.93	500,000.00	-66.3%
6) Capital Outlay		6000-6999	17,326,313.86	54,715,000.00	215.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,878,915.94	56,556,752.76	184.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,551,670.84)	(56,466,252.76)	188.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,687,472.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	77,100,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			80,787,472.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			61,235,801.16	(56,466,252.76)	-192.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,418,837.36	95,654,638.52	177.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,418,837.36	95,654,638.52	177.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,418,837.36	95,654,638.52	177.9%
2) Ending Balance, June 30 (E + F1e)			95,654,638.52	39,188,385.76	-59.0%
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	95,654,637.59	39,188,384.83	-59.0%
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	.93	.93	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,299,277.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	354,955.43		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	87,281,486.33		
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			108,935,718.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			108,935,718.99		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	80,502.49	90,500.00	12.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	246,742.61	0.00	-100.0%

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			327,245.10	90,500.00	-72.3%
TOTAL, REVENUES			327,245.10	90,500.00	-72.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	337,674.54	438,138.88	29.8%
Clerical, Technical and Office Salaries		2400	318,082.98	406,895.57	27.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			655,757.52	845,034.45	28.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	157,406.71	213,916.68	35.9%
OASDI/Medicare/Alternative		3301-3302	52,106.66	63,202.80	21.3%
Health and Welfare Benefits		3401-3402	139,619.61	159,777.71	14.4%
Unemployment Insurance		3501-3502	8,057.03	4,157.97	-48.4%
Workers' Compensation		3601-3602	10,518.34	12,675.44	20.5%
OPEB, Allocated		3701-3702	35,850.04	42,588.00	18.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	393.41	399.71	1.6%
TOTAL, EMPLOYEE BENEFITS			403,951.80	496,718.31	23.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	794.15	0.00	-100.0%
Noncapitalized Equipment		4400	8,288.68	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			9,082.83	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	1,483,809.93	500,000.00	-66.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,483,809.93	500,000.00	-66.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	4,925,261.63	0.00	-100.0%
Buildings and Improvements of Buildings		6200	12,401,052.22	54,715,000.00	341.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	.01	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,326,313.86	54,715,000.00	215.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			19,878,915.94	56,556,752.76	184.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	3,687,472.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,687,472.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	77,100,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			77,100,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			80,787,472.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	327,245.10	90,500.00	-72.3%
5) TOTAL, REVENUES			327,245.10	90,500.00	-72.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		19,671,915.94	56,556,752.76	187.5%
9) Other Outgo	9000-9999	Except 7600-7699	207,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			19,878,915.94	56,556,752.76	184.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(19,551,670.84)	(56,466,252.76)	188.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,687,472.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	77,100,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			80,787,472.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			61,235,801.16	(56,466,252.76)	-192.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,418,837.36	95,654,638.52	177.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,418,837.36	95,654,638.52	177.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,418,837.36	95,654,638.52	177.9%
2) Ending Balance, June 30 (E + F1e)			95,654,638.52	39,188,385.76	-59.0%
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	95,654,637.59	39,188,384.83	-59.0%
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	.93	.93	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	95,654,637.59	39,188,384.83
Total, Restricted Balance		95,654,637.59	39,188,384.83

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,753,359.57	3,540,000.00	-38.5%
5) TOTAL, REVENUES			5,753,359.57	3,540,000.00	-38.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	129,884.74	800,000.00	515.9%
6) Capital Outlay		6000-6999	906,244.69	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,542,496.15	2,970,000.00	-16.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,578,625.58	3,770,000.00	-17.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,174,733.99	(230,000.00)	-119.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,174,733.99	(230,000.00)	-119.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,607,667.27	20,782,401.26	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,607,667.27	20,782,401.26	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,607,667.27	20,782,401.26	6.0%
2) Ending Balance, June 30 (E + F1e)			20,782,401.26	20,552,401.26	-1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,782,401.26	20,552,401.26	-1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,893,178.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	583,747.81		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			21,476,926.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,788.87		
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			3,788.87		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			21,473,137.89		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,590,870.42	1,500,000.00	-5.7%
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	56,299.00	40,000.00	-29.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	4,087,911.15	2,000,000.00	-51.1%
Other Local Revenue					
All Other Local Revenue		8699	18,279.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,753,359.57	3,540,000.00	-38.5%
TOTAL, REVENUES			5,753,359.57	3,540,000.00	-38.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	129,884.74	800,000.00	515.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			129,884.74	800,000.00	515.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	906,244.69	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			906,244.69	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	717,496.15	0.00	-100.0%
Other Debt Service - Principal		7439	2,825,000.00	2,970,000.00	5.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,542,496.15	2,970,000.00	-16.2%
TOTAL, EXPENDITURES			4,578,625.58	3,770,000.00	-17.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,753,359.57	3,540,000.00	-38.5%
5) TOTAL, REVENUES			5,753,359.57	3,540,000.00	-38.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,036,129.43	800,000.00	-22.8%
9) Other Outgo	9000-9999	Except 7600-7699	3,542,496.15	2,970,000.00	-16.2%
10) TOTAL, EXPENDITURES			4,578,625.58	3,770,000.00	-17.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			1,174,733.99	(230,000.00)	-119.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			1,174,733.99	(230,000.00)	-119.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,607,667.27	20,782,401.26	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,607,667.27	20,782,401.26	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,607,667.27	20,782,401.26	6.0%
2) Ending Balance, June 30 (E + F1e)			20,782,401.26	20,552,401.26	-1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,782,401.26	20,552,401.26	-1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	20,782,401.26	20,552,401.26
Total, Restricted Balance		20,782,401.26	20,552,401.26

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,682,693.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,361.00	0.00	-100.0%
5) TOTAL, REVENUES			3,687,054.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,687,054.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,687,472.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,687,472.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(418.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	418.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			418.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			418.00	0.00	-100.0%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	3,682,693.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,682,693.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,361.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,361.00	0.00	-100.0%
TOTAL, REVENUES			3,687,054.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,687,472.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,687,472.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,687,472.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,682,693.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,361.00	0.00	-100.0%
5) TOTAL, REVENUES			3,687,054.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			3,687,054.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,687,472.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,687,472.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(418.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	418.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			418.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			418.00	0.00	-100.0%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,920,076.53	2,012,239.00	4.8%
5) TOTAL, REVENUES			1,920,076.53	2,012,239.00	4.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,552.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,919,907.85	2,497,974.00	30.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,935,459.85	2,497,974.00	29.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,383.32)	(485,735.00)	3,057.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,383.32)	(485,735.00)	3,057.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,106,161.52	1,090,778.20	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,106,161.52	1,090,778.20	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,106,161.52	1,090,778.20	-1.4%
2) Ending Balance, June 30 (E + F1e)			1,090,778.20	605,043.20	-44.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,090,778.20	605,043.20	-44.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,098,671.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,098,671.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,098,671.96		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	1,919,480.53	2,011,739.00	4.8%
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	596.00	500.00	-16.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER LOCAL REVENUE			1,920,076.53	2,012,239.00	4.8%
TOTAL, REVENUES			1,920,076.53	2,012,239.00	4.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,552.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,552.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	1,919,907.85	2,497,974.00	30.1%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,919,907.85	2,497,974.00	30.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, EXPENDITURES			1,935,459.85	2,497,974.00	29.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,920,076.53	2,012,239.00	4.8%
5) TOTAL, REVENUES			1,920,076.53	2,012,239.00	4.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		15,552.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,919,907.85	2,497,974.00	30.1%
10) TOTAL, EXPENDITURES			1,935,459.85	2,497,974.00	29.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(15,383.32)	(485,735.00)	3,057.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(15,383.32)	(485,735.00)	3,057.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,106,161.52	1,090,778.20	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,106,161.52	1,090,778.20	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,106,161.52	1,090,778.20	-1.4%
2) Ending Balance, June 30 (E + F1e)			1,090,778.20	605,043.20	-44.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,090,778.20	605,043.20	-44.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	1,090,778.20	605,043.20
Total, Restricted Balance		1,090,778.20	605,043.20

DEBT SERVICE FUNDS

Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption Fund.

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	330,000.00	331,000.00	0.3%
4) Other Local Revenue		8600-8799	44,417,325.00	44,420,000.00	0.0%
5) TOTAL, REVENUES			44,747,325.00	44,751,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	48,556,901.00	48,550,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			48,556,901.00	48,550,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,809,576.00)	(3,799,000.00)	-0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,809,576.00)	(3,799,000.00)	-0.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,301,528.65	30,491,952.65	-11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,301,528.65	30,491,952.65	-11.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,301,528.65	30,491,952.65	-11.1%
2) Ending Balance, June 30 (E + F1e)			30,491,952.65	26,692,952.65	-12.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	30,491,952.65	26,692,952.65	-12.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	52,847,001.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	117,699.00		
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			52,964,700.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	12,119,064.65		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	6,544,107.35		
6) TOTAL, LIABILITIES			18,663,172.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			34,301,528.65		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	329,115.00	330,000.00	0.3%
Other Subventions/In-Lieu Taxes		8572	885.00	1,000.00	13.0%
TOTAL, OTHER STATE REVENUE			330,000.00	331,000.00	0.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	34,074,893.00	34,070,000.00	0.0%
Unsecured Roll		8612	1,439,814.00	1,440,000.00	0.0%
Prior Years' Taxes		8613	2,677,807.00	2,680,000.00	0.1%
Supplemental Taxes		8614	1,281,072.00	1,280,000.00	-0.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	5,569.00	10,000.00	79.6%
Interest		8660	1,247,083.00	1,250,000.00	0.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,691,087.00	3,690,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,417,325.00	44,420,000.00	0.0%
TOTAL, REVENUES			44,747,325.00	44,751,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	19,432,524.00	19,430,000.00	0.0%
Other Debt Service - Principal		7439	29,124,377.00	29,120,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			48,556,901.00	48,550,000.00	0.0%
TOTAL, EXPENDITURES			48,556,901.00	48,550,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	330,000.00	331,000.00	0.3%
4) Other Local Revenue		8600-8799	44,417,325.00	44,420,000.00	0.0%
5) TOTAL, REVENUES			44,747,325.00	44,751,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	48,556,901.00	48,550,000.00	0.0%
10) TOTAL, EXPENDITURES			48,556,901.00	48,550,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(3,809,576.00)	(3,799,000.00)	-0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(3,809,576.00)	(3,799,000.00)	-0.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,301,528.65	30,491,952.65	-11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,301,528.65	30,491,952.65	-11.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,301,528.65	30,491,952.65	-11.1%
2) Ending Balance, June 30 (E + F1e)			30,491,952.65	26,692,952.65	-12.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	30,491,952.65	26,692,952.65	-12.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,831,308.69	15,068,840.00	1.6%
5) TOTAL, REVENUES			14,831,308.69	15,068,840.00	1.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	365,319.32	409,077.93	12.0%
3) Employee Benefits		3000-3999	240,498.33	279,761.96	16.3%
4) Books and Supplies		4000-4999	45,942.21	48,000.00	4.5%
5) Services and Other Operating Expenses		5000-5999	14,251,770.75	14,332,000.00	0.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,903,530.61	15,068,839.89	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(72,221.92)	.11	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(72,221.92)	.11	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,632,455.66	12,560,233.74	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,632,455.66	12,560,233.74	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,632,455.66	12,560,233.74	-0.6%
2) Ending Net Position, June 30 (E + F1e)			12,560,233.74	12,560,233.85	0.0%
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	12,560,233.74	12,560,233.85	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,585,974.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,183.55		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	250,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	16,392.56		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			11,856,550.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	459,703.32		
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			459,703.32		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			11,396,846.89		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	60,000.00	30,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	14,771,308.69	15,038,840.00	1.8%
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			14,831,308.69	15,068,840.00	1.6%
TOTAL, REVENUES			14,831,308.69	15,068,840.00	1.6%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	94,793.41	197,556.27	108.4%
Clerical, Technical and Office Salaries		2400	270,525.91	211,521.66	-21.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			365,319.32	409,077.93	12.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	81,990.55	103,436.03	26.2%
OASDI/Medicare/Alternative		3301-3302	26,499.70	29,725.57	12.2%
Health and Welfare Benefits		3401-3402	95,768.26	110,729.84	15.6%
Unemployment Insurance		3501-3502	2,891.29	1,941.88	-32.8%
Workers' Compensation		3601-3602	5,542.97	6,136.16	10.7%
OPEB, Allocated		3701-3702	27,468.00	27,468.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	337.56	324.48	-3.9%
TOTAL, EMPLOYEE BENEFITS			240,498.33	279,761.96	16.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	45,942.21	46,000.00	0.1%
Noncapitalized Equipment		4400	0.00	2,000.00	New
TOTAL, BOOKS AND SUPPLIES			45,942.21	48,000.00	4.5%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,932.35	2,000.00	3.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,000.00	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	14,245,838.40	14,330,000.00	0.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,251,770.75	14,332,000.00	0.6%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			14,903,530.61	15,068,839.89	1.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,831,308.69	15,068,840.00	1.6%
5) TOTAL, REVENUES			14,831,308.69	15,068,840.00	1.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		14,903,530.61	15,068,839.89	1.1%
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			14,903,530.61	15,068,839.89	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(72,221.92)	.11	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(72,221.92)	.11	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,632,455.66	12,560,233.74	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,632,455.66	12,560,233.74	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,632,455.66	12,560,233.74	-0.6%
2) Ending Net Position, June 30 (E + F1e)			12,560,233.74	12,560,233.85	0.0%
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	12,560,233.74	12,560,233.85	0.0%

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	32,462.52	32,462.52	37,929.12	34,348.58	34,348.58	36,106.92
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	210.14	210.14	210.14	210.14	210.14	210.14
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	32,672.66	32,672.66	38,139.26	34,558.72	34,558.72	36,317.06
5. District Funded County Program ADA						
a. County Community Schools	83.72	83.72	83.72	83.72	83.72	83.72
b. Special Education-Special Day Class	19.78	19.78	19.78	19.78	19.78	19.78
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	103.50	103.50	103.50	103.50	103.50	103.50

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	32,776.16	32,776.16	38,242.76	34,662.22	34,662.22	36,420.56
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA				0.00	0.00	0.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,492.32	1,492.32	1,492.32	1,539.67	1,539.67	1,539.67
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,492.32	1,492.32	1,492.32	1,539.67	1,539.67	1,539.67
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,492.32	1,492.32	1,492.32	1,539.67	1,539.67	1,539.67

Sacramento City Unified School District 2022-23 Adopted Budget Cash Flow Projections

2022-23 Cash Flow Projection																		
2022-23	Object	2022-23 Beginning Balance	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	9110	114,291,485	114,291,485	106,800,422	104,276,352	120,350,028	101,901,044	82,610,455	110,302,770	150,780,041	116,968,596	112,404,437	112,228,938	97,801,095			\$ -	\$ -
B. RECEIPTS																		
LCFF Revenue Sources																		
Principal Apportionment	8010-8019		13,023,715	13,023,715	45,700,444	23,442,687	23,442,687	45,700,444	23,442,687	23,442,687	45,700,444	23,442,687	23,442,687	45,700,444	-	-	\$ 349,505,330	\$ 349,505,330
Property Taxes	8020-8079		359	-	306	-	400,406	18,667,916	48,088,588	2,283,163	8,185	28,814,700	14,025,210	8,369,228	-	-	\$ 120,658,059	\$ 120,658,059
Miscellaneous Funds	8080-8099		787	1,486	(919,474)	(2,504,054)	(888,008)	210	(1,010,301)	854	(2,277,048)	(595,109)	276,019	(2,197,020)	(3,628,029)	-	\$ (13,839,687)	\$ (13,839,687)
Federal Revenues	8100-8299		433,185	1,167,078	9,534,473	2,431,462	3,510,700	6,829,417	12,356,149	433,912	9,866,961	4,841,058	830,707	22,769,320	16,616,144	-	\$ 91,620,567	\$ 91,620,567
Other State Revenues	8300-8599		3,316,464	3,964,525	8,192,636	4,789,379	9,209,577	12,086,323	10,848,055	3,324,795	8,202,903	8,459,688	13,436,214	9,451,503	13,100,339	25,304,318	\$ 133,686,719	\$ 133,686,719
Other Local Revenues	8600-8799		535,495	166,320	148,328	289,908	148,813	202,403	500,516	304,583	322,149	1,381,263	504,881	792,199	2,962,088	-	\$ 8,258,946	\$ 8,258,946
Interfund Transfers In	8910-8929		-	-	-	-	-	-	690,309	-	873,984	41,333	-	-	736,801	-	\$ 2,342,426	\$ 2,342,426
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Undefined Objects																	\$ -	\$ -
TOTAL RECEIPTS			17,310,005	18,323,124	62,656,714	28,449,382	35,724,174	83,486,713	94,916,003	29,789,994	62,697,578	66,385,620	52,515,718	84,885,673	29,787,342	25,304,318	692,232,359	692,232,359
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		1,823,946	4,467,842	21,890,778	23,047,935	25,212,698	23,036,733	22,737,017	22,524,892	23,163,508	22,922,369	23,223,510	23,606,309	5,320,976	-	\$ 242,978,512	\$ 242,978,512
Classified Salaries	2000-2999		3,082,606	4,352,354	5,717,373	5,983,286	5,950,644	6,015,735	5,960,564	5,762,071	5,966,937	5,901,516	7,208,964	6,446,595	2,329,265	-	\$ 70,677,912	\$ 70,677,912
Employee Benefits	3000-3999		3,124,394	4,708,010	18,141,077	18,273,107	18,662,705	18,096,151	18,099,667	18,210,893	18,373,181	18,260,988	18,203,343	18,718,759	(409,392)	\$ 25,304,318	\$ 215,767,200	\$ 215,767,200
Books and Supplies	4000-4999		1,764,436	1,784,710	1,874,127	775,011	1,277,450	747,233	1,094,054	879,398	664,434	1,462,800	1,643,695	2,343,852	14,614,329	-	\$ 29,337,531	\$ 29,337,531
Services	5000-5999		833,884	2,383,230	3,379,701	6,798,239	4,387,281	7,215,322	6,177,087	4,603,331	7,566,125	5,530,373	5,738,934	9,875,521	21,037,235	-	\$ 85,526,262	\$ 85,526,262
Capital Outlay	6000-6599		115,392	468,718	316,552	188,135	130,205	267,750	338,911	197,399	268,608	209,272	362,220	451,812	2,114,279	-	\$ 5,429,251	\$ 5,429,251
Other Outgo	7000-7499		149,317	75,490	210,027	123,483	172,309	272,529	16,333	109,294	(142,284)	399,131	180,290	(185,151)	(1,032,026)	-	\$ 348,742	\$ 348,742
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
TOTAL DISBURSEMENTS			9,305,975	18,240,354	51,529,635	55,189,196	55,793,292	55,651,453	54,423,633	52,287,277	55,860,510	54,686,449	56,560,956	61,257,696	43,974,666	25,304,318	650,065,410	650,065,410
D. BALANCE SHEET ITEMS																		
Assets and Deferred Outflows																		
Cash Not In Treasury	9111-9199	333,045	52,627	428	-	-	16,773	22,359	38,577	90,771	6,632	89,550	10,943	4,386	-	-	\$ 333,045	\$ 333,045
Accounts Receivable	9200-9299	34,521,727	3,181,258	2,418,766	5,044,995	8,367,284	936,455	(112,027)	50,704	2,450,792	2,353,885	1,984,644	493,210	7,351,761	-	-	\$ 34,521,727	\$ 34,521,727
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Stores	9320	103,749	-	18,454	16,581	3,318	4,796	3,684	13,528	5,366	25,141	22,754	-	(9,873)	-	-	\$ 103,749	\$ 103,749
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Undefined Objects																	\$ -	\$ -
SUBTOTAL ASSETS		34,958,521	3,233,885	2,437,647	5,061,576	8,370,602	958,023	(85,984)	102,809	2,546,929	2,385,657	2,096,949	504,153	7,346,274	-	-	34,958,521	34,958,521
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(81,958,521)	(18,728,979)	(5,044,488)	(114,979)	(79,771)	(179,495)	(56,961)	(117,909)	(13,861,091)	(13,786,884)	(13,971,618)	(10,886,759)	(5,129,587)	-	-	\$ (81,958,521)	\$ (81,958,521)
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Undefined Objects																	\$ -	\$ -
SUBTOTAL LIABILITIES		(81,958,521)	(18,728,979)	(5,044,488)	(114,979)	(79,771)	(179,495)	(56,961)	(117,909)	(13,861,091)	(13,786,884)	(13,971,618)	(10,886,759)	(5,129,587)	-	-	(81,958,521)	(81,958,521)
Nonoperating																		
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
TOTAL BALANCE SHEET ITEMS		(47,000,000)	(15,495,094)	(2,606,840)	4,946,597	8,290,831	778,528	(142,945)	(15,100)	(11,314,162)	(11,401,226)	(11,874,669)	(10,382,606)	2,216,687	-	-	34,958,521	34,958,521
E. NET INCREASE/DECREASE B - C + D		(47,000,000)	(7,491,064)	(2,524,070)	16,073,676	(18,448,983)	(19,290,589)	27,692,315	40,477,270	(33,811,445)	(4,564,159)	(175,499)	(14,427,844)	25,844,664	(14,187,323)	-	77,125,471	\$ 42,166,949
F. ENDING CASH (A + E)			106,800,422	104,276,352	120,350,028	101,901,044	82,610,455	110,302,770	150,780,041	116,968,596	112,404,437	112,228,938	97,801,095	123,645,758				
G. Ending Cash, Plus Cash Accruals and Adjustments																	\$ 109,458,435	

Sacramento City Unified School District 2022-23 Adopted Budget Cash Flow Projections

2023-24 Cash Flow Projection																			
2023-24	Object	2023-24 Beginning Balance	July 2023	August 2023	September 2023	October 2023	November 2023	December 2023	January 2024	February 2024	March 2024	April 2024	May 2024	June 2024	Accrual Projected	Adjustments	Total Projected	Budget	
A. BEGINNING CASH	9110	123,645,758	123,645,758	114,193,869	111,700,954	128,760,687	119,467,006	97,451,317	118,196,680	153,459,531	128,854,482	128,682,988	134,983,864	124,720,684			\$ -	\$ -	
B. RECEIPTS																			
LCFF Revenue Sources																			
Principal Apportionment	8010-8019		13,726,556	13,726,556	45,379,487	24,707,801	24,707,801	45,379,487	24,707,801	24,707,801	45,379,487	24,707,801	24,707,801	45,379,487			\$ -	\$ 357,217,863	\$ 357,217,863
Property Taxes	8020-8079		359		306		400,406	18,667,916	48,088,588	2,283,163	8,185	28,814,700	14,025,210	8,369,228			\$ -	\$ 120,658,059	\$ 120,658,059
Miscellaneous Funds	8080-8099		787	1,486	(919,474)	(2,504,054)	(988,008)	210	(1,010,301)	854	(2,277,048)	(595,109)	276,019	(2,197,020)			\$ -	\$ (13,839,687)	\$ (13,839,687)
Federal Revenues	8100-8299		416,775	1,122,866	9,173,279	2,339,351	3,377,704	6,570,699	11,888,062	417,474	9,493,172	4,657,665	799,238	21,906,751			\$ -	\$ 88,149,711	\$ 88,149,711
Other State Revenues	8300-8599		1,403,522	1,677,780	3,467,109	2,026,857	3,897,476	5,114,911	4,590,878	1,407,047	3,471,454	3,580,125	7,013,749	4,933,717			\$ 25,304,318	\$ 81,880,301	\$ 81,880,301
Other Local Revenues	8600-8799		520,759	161,743	144,247	281,930	144,717	196,833	486,742	296,201	313,284	1,343,253	490,988	631,815			\$ -	\$ 8,031,673	\$ 8,031,673
Interfund Transfers In	8910-8929		-	-	-	-	-	-	690,309	-	873,984	41,333	-	-			\$ -	\$ 2,342,426	\$ 2,342,426
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	\$ -
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	\$ -
TOTAL RECEIPTS			16,068,758	16,690,431	57,244,954	26,851,885	31,540,097	75,930,055	89,442,079	29,112,541	57,262,517	62,549,767	47,313,004	79,023,976	30,105,966	25,304,318	644,440,346	644,440,346	
C. DISBURSEMENTS																			
Certificated Salaries																			
Certificated Salaries	1000-1999		1,814,933	4,445,763	21,782,602	22,934,041	25,088,106	22,922,894	22,624,659	22,413,583	23,049,043	22,809,096	23,108,748	23,489,656	5,630,050		\$ -	\$ 242,113,174	\$ 242,113,174
Classified Salaries	2000-2999		3,049,507	4,305,622	5,655,984	5,919,042	5,886,751	5,951,143	5,896,564	5,700,202	5,902,869	5,838,150	7,131,560	6,377,376	2,438,077		\$ -	\$ 70,052,849	\$ 70,052,849
Employee Benefits	3000-3999		3,149,733	4,746,192	18,288,203	18,421,303	18,814,061	18,242,912	18,246,457	18,358,584	18,522,189	18,409,086	18,350,973	18,870,569	626,815		\$ 25,304,318	\$ 218,351,396	\$ 218,351,396
Books and Supplies	4000-4999		203,581	2,059,285	2,162,459	894,245	1,473,984	862,194	1,262,373	1,014,692	766,657	1,687,850	1,896,575	2,704,450	16,862,722		\$ -	\$ 33,851,067	\$ 33,851,067
Services	5000-5999		780,686	2,231,189	3,164,090	6,364,539	4,107,390	6,755,014	5,783,014	4,309,658	7,083,437	5,177,557	5,372,813	9,245,504	19,695,145		\$ -	\$ 80,070,037	\$ 80,070,037
Capital Outlay	6000-6599		115,392	468,718	316,552	188,135	130,205	267,750	338,911	197,399	268,608	209,272	362,220	451,812	2,114,279		\$ -	\$ 5,429,251	\$ 5,429,251
Other Outgo	7000-7499		(75,652)	(38,247)	(106,411)	(62,563)	(87,301)	(138,077)	(8,275)	(55,374)	72,089	(202,220)	(91,345)	93,807	522,878		\$ -	\$ (176,691)	\$ (176,691)
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	\$ -
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	\$ -
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS			9,038,179	18,218,523	51,263,479	54,658,742	55,413,196	54,863,830	54,143,703	51,938,743	55,664,892	53,928,791	56,131,545	61,233,174	47,889,966	25,304,318	649,691,083	649,691,083	
D. BALANCE SHEET ITEMS																			
Assets and Deferred Outflows																			
Cash Not In Treasury	9111-9199		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
Accounts Receivable	9200-9299		29,787,342	7,076,898	5,380,688	11,222,891	18,613,522	2,083,199	(249,210)	112,794	64,071	(19,546)	(338,149)	425,570	(9,793,931)	(4,791,455)		\$ 29,787,342	
Due From Other Funds	9310		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
Stores	9320		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
Prepaid Expenditures	9330		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
Other Current Assets	9340		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
SUBTOTAL ASSETS			29,787,342	7,076,898	5,380,688	11,222,891	18,613,522	2,083,199	(249,210)	112,794	64,071	(19,546)	(338,149)	425,570	(9,793,931)	(4,791,455)		\$ 29,787,342	
Liabilities and Deferred Inflows																			
Accounts Payable	9500-9599		(43,974,666)	(23,559,366)	(6,345,510)	(144,633)	(100,345)	(225,788)	(71,652)	(148,319)	(1,842,918)	(1,749,572)	(1,981,951)	(1,870,208)	(5,934,402)		\$ -	\$ (43,974,666)	
Due To Other Funds	9610		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
Current Loans	9640		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
Unearned Revenues	9650		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
SUBTOTAL LIABILITIES			(43,974,666)	(23,559,366)	(6,345,510)	(144,633)	(100,345)	(225,788)	(71,652)	(148,319)	(1,842,918)	(1,749,572)	(1,981,951)	(1,870,208)	(5,934,402)		\$ -	\$ (43,974,666)	
Nonoperating			-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
Suspense Clearing	9910		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
TOTAL BALANCE SHEET ITEMS			(14,187,323)	(16,482,468)	(964,822)	11,078,258	18,513,176	1,857,411	(320,862)	(35,524)	(1,778,847)	(1,769,119)	(2,320,100)	(1,444,638)	(15,728,333)	(4,791,455)		\$ (14,187,323)	
E. NET INCREASE/DECREASE B - C + D			(14,187,323)	(9,451,890)	(2,492,915)	17,059,733	(9,293,681)	(22,015,689)	20,745,363	35,262,851	(24,605,050)	(171,494)	6,300,876	(10,263,180)	2,062,469	(22,575,454)		\$ (19,438,060)	
F. ENDING CASH (A + E)			114,193,869	111,700,954	128,760,687	119,467,006	97,451,317	118,196,680	153,459,531	128,854,482	128,682,988	134,983,864	124,720,684	126,783,153			\$ -	\$ 104,207,699	
G. Ending Cash, Plus Cash Accruals and Adjustments																	\$ -	\$ 104,207,699	

Sacramento City Unified School District 2022-23 Adopted Budget Cash Flow Projections

2024-25 Cash Flow Projection																		
2024-25	Object	2024-25 Beginning Balance	July 2024	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	9110	126,783,153	126,783,153	112,241,510	107,374,716	115,298,787	96,286,725	75,345,784	96,329,833	128,383,454	107,396,075	103,540,046	112,508,115	106,316,533			\$ -	\$ -
B. RECEIPTS																		
LCF Revenue Sources																		
Principal Apportionment	8010-8019		14,495,532	14,495,532	45,783,051	26,091,957	26,091,957	45,783,051	26,091,957	26,091,957	45,783,051	26,091,957	26,091,957	45,783,051	-	-	\$ 368,675,011	\$ 368,675,011
Property Taxes	8020-8079		359		306		400,406	18,667,916	48,088,588	2,283,163	8,185	28,814,700	14,025,210	8,369,228			\$ 120,658,059	\$ 120,658,059
Miscellaneous Funds	8080-8099		787	1,486	(919,474)	(2,504,054)	(988,008)	210	(1,010,301)	854	(2,277,048)	(595,109)	276,019	(2,197,020)	(3,628,029)		\$ (13,839,687)	\$ (13,839,687)
Federal Revenues	8100-8299		174,582	470,356	3,842,583	979,928	1,414,882	2,752,391	4,979,775	174,875	3,976,582	1,951,043	334,792	9,176,490	6,696,637		\$ 36,924,916	\$ 36,924,916
Other State Revenues	8300-8599		1,403,522	1,677,780	3,467,109	2,026,857	3,897,476	5,114,911	4,590,878	1,407,047	3,471,454	3,580,125	7,013,749	4,933,717	13,991,358	25,304,318	\$ 81,880,301	\$ 81,880,301
Other Local Revenues	8600-8799		520,759	161,743	144,247	281,930	144,717	196,833	486,742	296,201	313,284	1,343,253	490,988	631,815	3,019,161		\$ 8,031,673	\$ 8,031,673
Interfund Transfers In	8910-8929		-	-	-	-	-	-	690,309	-	873,984	-	-	-	736,801		\$ 2,342,426	\$ 2,342,426
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Undefined Objects																	\$ -	\$ -
TOTAL RECEIPTS			16,595,541	16,806,896	52,317,822	26,876,618	30,961,431	72,515,312	83,917,948	30,254,098	52,149,492	61,227,301	48,232,714	66,697,280	20,815,928	25,304,318	604,672,699	604,672,699
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		1,747,137	4,279,695	20,968,930	22,077,358	24,150,960	22,066,627	21,779,532	21,576,340	22,188,064	21,957,079	22,245,538	22,612,218	5,096,903		\$ 232,746,382	\$ 232,746,382
Classified Salaries	2000-2999		2,795,940	3,947,609	5,185,689	5,426,874	5,397,267	5,456,305	5,406,265	5,226,230	5,412,045	5,352,708	6,538,570	5,847,097	2,112,656		\$ 64,105,255	\$ 64,105,255
Employee Benefits	3000-3999		3,062,290	4,614,428	17,780,482	17,909,888	18,291,742	17,736,449	17,739,895	17,848,910	18,007,973	17,898,009	17,841,510	18,346,681	1,012,265	25,304,318	\$ 213,394,839	\$ 213,394,839
Books and Supplies	4000-4999		177,014	1,790,551	1,880,260	777,547	1,281,631	749,679	1,097,634	882,276	666,609	1,467,587	1,649,074	2,351,522	14,662,154		\$ 29,433,538	\$ 29,433,538
Services	5000-5999		775,869	2,217,424	3,144,569	6,325,272	4,082,049	6,713,338	5,747,336	4,283,069	7,039,736	5,145,614	5,339,665	9,188,463	19,573,634		\$ 79,576,038	\$ 79,576,038
Capital Outlay	6000-6599		17,979	73,020	29,313	20,287	41,717	52,805	30,756	41,851	32,606	56,437	70,396	329,420			\$ 845,918	\$ 845,918
Other Outgo	7000-7499		(763,237)	(385,868)	(1,073,556)	(631,187)	(880,760)	(1,393,032)	(83,484)	(558,657)	727,287	(2,040,160)	(921,556)	946,403	5,275,208		\$ (1,782,598)	\$ (1,782,598)
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Undefined Objects																	\$ -	\$ -
TOTAL DISBURSEMENTS			7,812,992	16,536,868	47,935,695	51,915,065	52,343,175	51,371,083	51,739,983	49,288,924	54,083,564	49,813,444	52,749,240	59,362,779	48,062,242	25,304,318	618,319,372	618,319,372
D. BALANCE SHEET ITEMS																		
Assets and Deferred Outflows																		
Cash Not In Treasury	9111-9199		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Accounts Receivable	9200-9299		25,314,511	2,332,792	1,773,662	3,699,455	6,135,664	686,695	(82,148)	37,181	54,450	(16,611)	(287,373)	361,667	(8,323,287)	18,942,365	\$ 25,314,511	\$ -
Due From Other Funds	9310		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Stores	9320		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Prepaid Expenditures	9330		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Other Current Assets	9340		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Undefined Objects																	\$ -	\$ -
SUBTOTAL ASSETS			25,314,511	2,332,792	1,773,662	3,699,455	6,135,664	686,695	(82,148)	37,181	54,450	(16,611)	(287,373)	361,667	(8,323,287)	18,942,365	\$ 25,314,511	\$ -
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599		(47,889,966)	(25,656,983)	(6,910,485)	(157,511)	(109,279)	(245,891)	(78,032)	(161,524)	(2,007,003)	(1,905,346)	(2,158,415)	(2,036,723)	(6,462,773)		\$ (47,889,966)	\$ -
Due To Other Funds	9610		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Current Loans	9640		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Unearned Revenues	9650		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Undefined Objects																	\$ -	\$ -
SUBTOTAL LIABILITIES			(47,889,966)	(25,656,983)	(6,910,485)	(157,511)	(109,279)	(245,891)	(78,032)	(161,524)	(2,007,003)	(1,905,346)	(2,158,415)	(2,036,723)	(6,462,773)		\$ (47,889,966)	\$ -
Nonoperating																		
Suspense Clearing	9910		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
TOTAL BALANCE SHEET ITEMS			(22,575,454)	(14,541,643)	(4,866,795)	7,924,072	(19,012,063)	(20,940,941)	20,984,049	32,053,621	(20,987,379)	(3,856,030)	8,968,069	(6,191,581)	(7,451,559)	(8,303,949)	\$ -	\$ (13,646,673)
E. NET INCREASE/DECREASE B - C + D			(22,575,454)	(14,541,643)	(4,866,795)	7,924,072	(19,012,063)	(20,940,941)	20,984,049	32,053,621	(20,987,379)	(3,856,030)	8,968,069	(6,191,581)	(7,451,559)	(8,303,949)	\$ -	\$ (13,646,673)
F. ENDING CASH (A + E)			112,241,510	107,374,716	115,298,787	96,286,725	75,345,784	96,329,833	128,383,454	107,396,075	103,540,046	112,508,115	106,316,533	98,864,974			\$ 90,561,025	\$ -
G. Ending Cash, Plus Cash Accruals and Adjustments																	\$ 90,561,025	\$ -