



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.1

**Meeting Date:** June 9, 2022

**Subject:** **Public Hearing: Proposed Fiscal Year 2022-2023 Budget for All Funds**  
(The proposed Budget is available beginning Monday, June 6, 2022, from 9:00 a.m. to 5:00 p.m. at the Serna Center Front Lobby and on the District's website at [www.scusd.edu](http://www.scusd.edu).)

- 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:** Conduct a public hearing on the Proposed 2022-2023 Proposed Budget for All Funds.

**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. Public Hearing Notice

2. Executive Summary
3. Proposed Fiscal Year 2022-23 Budget of All Funds

**Estimated Time of Presentation:** 20 minutes  
**Submitted by:** Rose Ramos, Chief Business and Operations Officer  
**Approved by:** Jorge A. Aguilar, Superintendent

Sacramento City Unified School District  
Business Services Office

## **NOTICE OF PUBLIC HEARING**

### **Public Hearing of Proposed Fiscal Year 2022-2023 Budget for All Funds**

Copies of the plan may be inspected at:

**Serna Education Center  
5735 47<sup>th</sup> Avenue  
Sacramento, CA 95824**

The Sacramento City Unified School District Governing Board will adopt the Proposed Fiscal Year 2022-2023 Budget for All Funds at the June 23, 2022 Governing Board Meeting

#### **HEARING DATE:**

Thursday, June 9, 2022

#### **TIME:**

6:30 P.M.

#### **LOCATION:**

Serna Center  
5735 47<sup>th</sup> Avenue  
Sacramento, CA 95824

#### **FOR ADDITIONAL INFORMATION CONTACT:**

Budget Services (916) 643-9402

# Board of Education Executive Summary

## Business Services

Fiscal Year 2022-2023 Proposed Budget for All Funds & Education Protection Account  
June 9, 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 1<sup>st</sup> 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
<b>LCFF COLAs (22-23 Gov. Proposal)</b>	5.33%	3.11%	3.11%
<b>LCFF COLAs (22-23 May Revision)</b>	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
<b>After School &amp; Summer Programs</b>	<ul style="list-style-type: none"> <li>\$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.</li> </ul>
<b>Behavioral Health Initiative</b>	<ul style="list-style-type: none"> <li>\$4B over five years to identify and treat behavioral health needs early</li> </ul>
<b>Broadband</b>	<ul style="list-style-type: none"> <li>\$35M of one-time funds in tandem with E-Rate funds to expand internet access to isolated and underserved communities</li> </ul>
<b>Child Care, Preschool, &amp; Transitional Kindergarten (TK)</b>	<ul style="list-style-type: none"> <li>106,500 new subsidized child care slots</li> <li>By 2024-25, provide universal access to TK for all children 4 yrs. old at a total cost of \$2.7B</li> <li>\$740M for TK classroom ratio reduction</li> <li>Repurpose the one-time \$250M TK incentive grant to a TK expansion &amp; facilities proposal beginning 2022-23</li> </ul>
<b>Community Schools</b>	<ul style="list-style-type: none"> <li>\$3B in one-time funding to convert schools in order for schools to service the community (i.e. health/social services)</li> </ul>

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

### 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

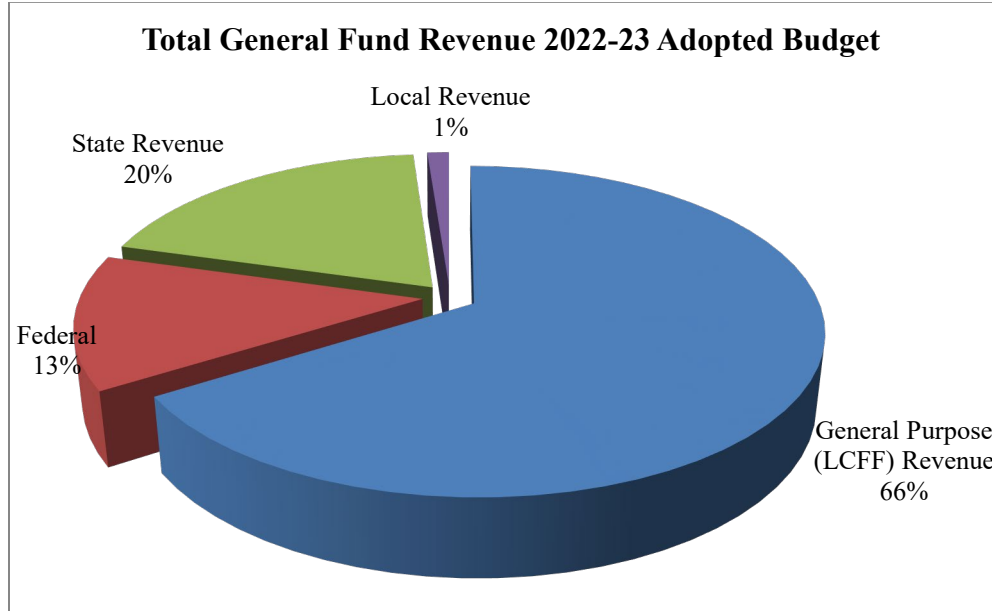
The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

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
<b>TOTAL</b>	<b>\$516,507,677</b>	<b>\$689,889,933</b>

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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.

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

### 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.

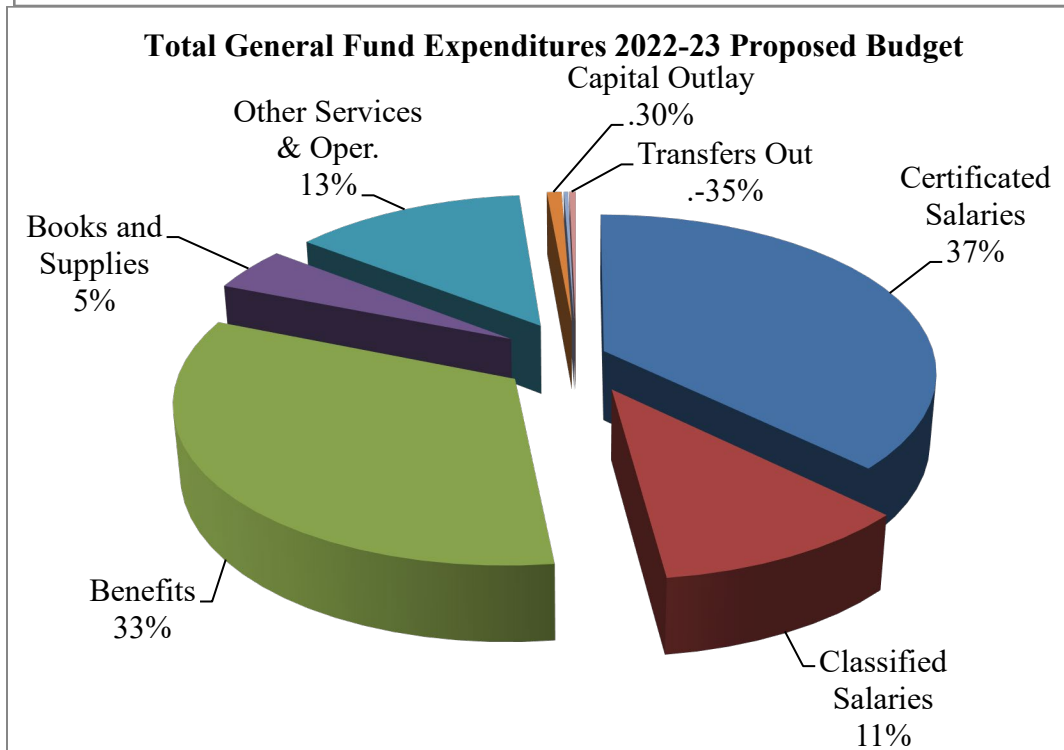
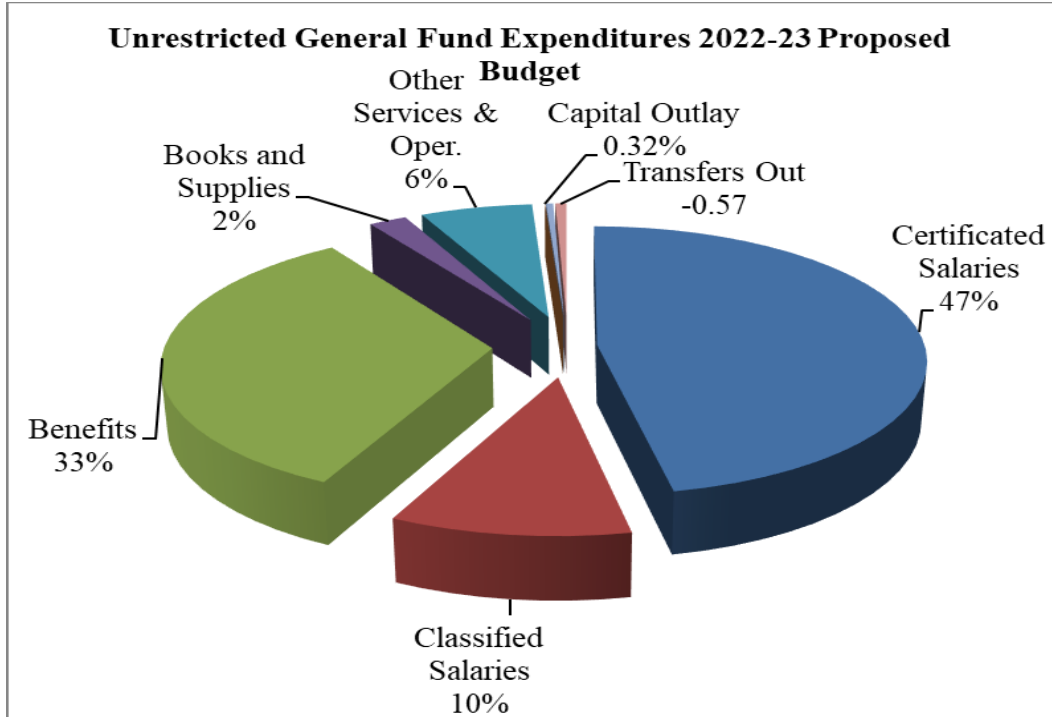
DESCRIPTION	UNRESTRICTED	RESTRICTED	COMBINED
Certificated Salaries	177,131,600	65,846,912	\$242,978,512
Classified Salaries	39,061,130	31,616,783	\$70,677,912
Benefits	126,337,116	89,430,083	\$215,767,200
Books and Supplies	8,011,516	21,326,015	\$29,337,531
Other Services & Oper.	23,735,745	61,790,517	\$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)
<b>TOTAL</b>	<b>373,503,681</b>	<b>275,410,561</b>	<b>\$648,914,243</b>

Following is a graphical representation of expenditures by percentage:

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#### 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
<b>Total</b>	<b>\$92,324,656</b>	<b>\$96,922,460</b>

#### 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; BP3100 REU 3% - \$19,431,690; assigned - \$25,660,794; unassigned - \$38,676,526. In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated below.

Description	2022-23 Adopted Budget		
	Unrestricted	Restricted	Combined
<b>NONSPENDABLE</b>			
Revolving Cash/Prepays	\$328,749		\$328,749
<b>TOTAL - NONSPENDABLE</b>	<b>\$328,749</b>	<b>\$0</b>	<b>\$328,749</b>
<b>RESTRICTED</b>			
Restricted Categorical Balances		\$12,406,217	\$12,406,217
<b>TOTAL - RESTRICTED</b>	<b>\$0</b>	<b>\$12,406,217</b>	<b>\$12,406,217</b>
<b>COMMITTED</b>			
<b>ASSIGNED</b>			
2023-24 Projected Deficit	\$3,204,659		\$3,204,659
2024-25 Projected Deficit	\$11,600,596		\$11,600,596
Unrestricted Site Programs	\$383,845		\$383,845
MAA	\$1,121,885		\$1,121,885
2021-22 Unsettled Negotiations	\$9,349,809		\$9,349,809
<b>TOTAL - ASSIGNED</b>	<b>\$25,660,794</b>	<b>\$0</b>	<b>\$25,660,794</b>
<b>RESERVE FOR ECONOMIC UNCERTAINTIES</b>			
Economic Uncertainty (REU-2%)	\$12,954,460		\$12,954,460
Board Economic Uncertainty (REU-3%)	\$19,431,690		\$19,431,690
<b>TOTAL - RESERVE FOR ECONOMIC UNCERTAINTIES</b>	<b>\$32,386,149</b>	<b>\$0</b>	<b>\$32,386,149</b>
<b>UNASSIGNED/UNAPPROPRIATED</b>	<b>\$38,676,526</b>		<b>\$38,676,526</b>
<b>TOTAL - FUND BALANCE</b>	<b>\$97,052,218</b>	<b>\$12,406,217</b>	<b>\$109,458,435</b>

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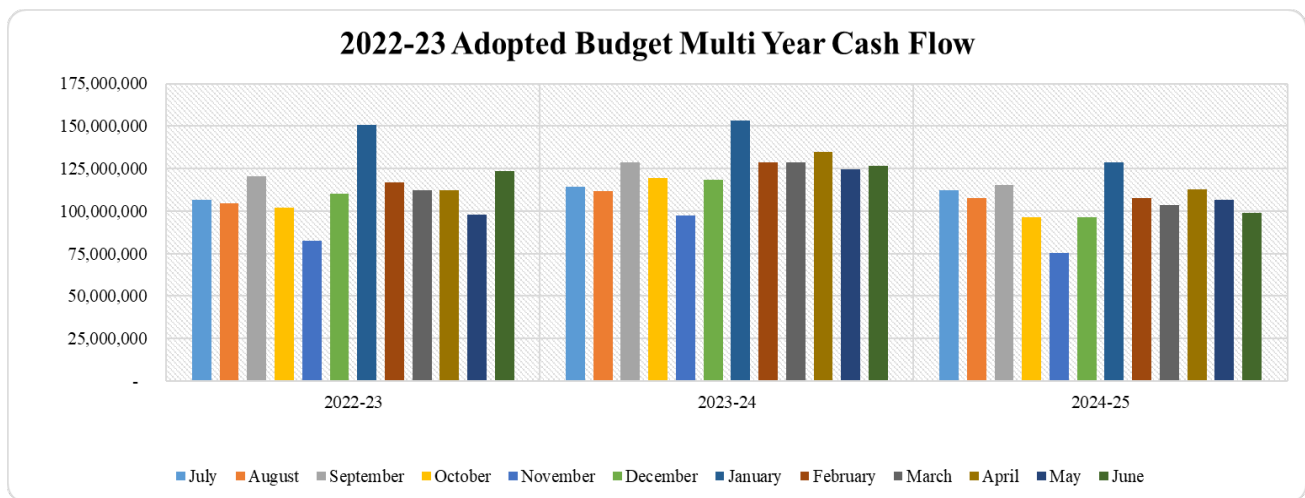
The Government Financial Officers Association (GFOA) recommends a prudent reserve of 17%, representing two months' average payroll – for the District two months' average payroll is approximately \$82M. The District's reserves above the statutory reserves for economic uncertainty are projected below the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

### 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.



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### 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

### 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.

### Multiview Projection

#### *General Planning Factors:*

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

Planning Factor	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



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<b>Lottery – Prop. 20 per ADA</b>	\$65	\$65	\$65	\$65
<b>One-Time Mandate Discretionary Block Grant Funds (<u>excluded</u>)</b>	\$0	\$1,500	\$0	\$0
<b>Mandate Block Grant for Districts: K-8 per ADA</b>	\$32.79	\$34.94	\$36.82	\$37.98
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$63.17	\$67.31	\$73.16	\$73.16
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$17.21	\$18.34	\$19.33	\$19.94
<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$47.84	\$50.98	\$53.72	\$55.41
<b>Routine Restricted Maintenance Account (refer to the provisions discussed above)</b>	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.

#### ***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

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- 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
- 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.

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#### *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
- 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

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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 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

#### 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

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- 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

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.



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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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### 2021-22 Proposed 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
<b>Revenue</b>									
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	0	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
<b>Total Revenue</b>	<b>516,507,677</b>	<b>173,382,256</b>	<b>689,889,933</b>	<b>475,055,970</b>	<b>167,041,949</b>	<b>642,097,919</b>	<b>486,513,118</b>	<b>115,817,154</b>	<b>602,330,273</b>
<b>Expenditures</b>									
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	0	1,540,000	1,540,000	0	1,540,000	1,540,000	0	1,540,000
Transfer of Indirect 73xx	(8,279,593)	7,088,334	(1,191,258)	(8,279,593)	6,562,902	(1,716,691)	(8,279,593)	4,956,995	(3,322,598)
Budget Reductions	0	0	0	0	(1,116,305)	(1,116,305)	0	(2,542,748)	(2,542,748)
<b>Total Expenditures</b>	<b>367,566,515</b>	<b>282,498,895</b>	<b>650,065,410</b>	<b>375,465,095</b>	<b>274,225,988</b>	<b>649,691,083</b>	<b>386,568,672</b>	<b>231,750,700</b>	<b>618,319,372</b>
Deficit/Surplus	148,941,163	(109,116,639)	39,824,523	99,590,876	(107,184,039)	(7,593,163)	99,944,447	(115,933,546)	(15,989,099)
Transfers in/(out)	2,342,426	0	2,342,426	2,342,426	0	2,342,426	2,342,426	0	2,342,426
Contributions to Restricted	(96,922,460)	96,922,460	0	(105,137,961)	105,137,961	0	(113,887,468)	113,887,468	0
<b>Net increase (decrease) in Fund Balance</b>	<b>54,361,129</b>	<b>(12,194,179)</b>	<b>42,166,949</b>	<b>(3,204,659)</b>	<b>(2,046,078)</b>	<b>(5,250,737)</b>	<b>(11,600,596)</b>	<b>(2,046,078)</b>	<b>(13,646,673)</b>
Beginning Balance	42,691,089	24,600,396	67,291,485	97,052,218	12,406,217	109,458,435	93,847,558	10,360,139	104,207,698
<b>Ending Balance</b>	<b>97,052,218</b>	<b>12,406,217</b>	<b>109,458,435</b>	<b>93,847,558</b>	<b>10,360,139</b>	<b>104,207,698</b>	<b>82,246,963</b>	<b>8,314,062</b>	<b>90,561,024</b>
Revolving/Stores/Prepays	328,749		328,749	328,749		328,749	328,749		328,749
Reserve for Econ Uncertainty (2%)	12,954,460		12,954,460	12,946,973		12,946,973	12,319,539		12,319,539
Board Reserve for Econ Uncertainty (additional 3%)	19,431,690		19,431,690	19,420,460		19,420,460	18,479,308		18,479,308
Restricted Programs	-	12,406,217	12,406,217	0	10,360,139	10,360,139	-	8,314,062	8,314,062
Committed	0		0	0		0	-		-
Other Assignments	25,660,794		25,660,794	22,456,135		22,456,135	10,855,539		10,855,539
<b>Unappropriated Fund Balance</b>	<b>38,676,526</b>	<b>-</b>	<b>38,676,526</b>	<b>38,695,242</b>	<b>-</b>	<b>38,695,242</b>	<b>40,263,828</b>	<b>-</b>	<b>40,263,828</b>
<i>Unappropriated Percent</i>			<b>5.9%</b>			<b>6.0%</b>			<b>6.5%</b>



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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	$\leq 800$	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	$\leq 850$	1.0 FTE	
	$\geq 851$	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	$\leq 300$	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	$\leq 500$	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.

# **Proposed 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 9, 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  
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## **Cabinet**

Jorge A. Aguilar, J.D., Superintendent  
Lisa Allen, Deputy Superintendent  
Brian Heap, Chief Communications Officer  
Vacant, Chief Continuous Improvement and Accountability Officer  
Bob Lyons, Chief Information Officer  
Cancy McArn, Chief Human Resource Officer  
Rose F. Ramos, Chief Business Officer  
Christine Baeta, Chief Academic Officer

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# 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.

**Sacramento City Unified School District**  
**2021-22 Third Interim Budget and Multi-Year Projection**

Description	Adopted Budget 2022-23			Projection 2023-24			Projection 2024-25		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenue</b>									
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	0	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
<b>Total Revenue</b>	<b>516,507,677</b>	<b>173,382,256</b>	<b>689,889,933</b>	<b>475,055,970</b>	<b>167,041,949</b>	<b>642,097,919</b>	<b>486,513,118</b>	<b>115,817,154</b>	<b>602,330,273</b>
<b>Expenditures</b>									
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	0	1,540,000	1,540,000	0	1,540,000	1,540,000	0	1,540,000
Transfer of Indirect 73xx	(8,279,593)	7,088,334	(1,191,258)	(8,279,593)	6,562,902	(1,716,691)	(8,279,593)	4,956,995	(3,322,598)
Budget Reductions	0	0	0	0	(1,116,305)	(1,116,305)	0	(2,542,748)	(2,542,748)
<b>Total Expenditures</b>	<b>367,566,515</b>	<b>282,498,895</b>	<b>650,065,410</b>	<b>375,465,095</b>	<b>274,225,988</b>	<b>649,691,083</b>	<b>386,568,672</b>	<b>231,750,700</b>	<b>618,319,372</b>
Deficit/Surplus	148,941,163	(109,116,639)	39,824,523	99,590,876	(107,184,039)	(7,593,163)	99,944,447	(115,933,546)	(15,989,099)
Transfers in/(out)	2,342,426	0	2,342,426	2,342,426	0	2,342,426	2,342,426	0	2,342,426
Contributions to Restricted	(96,922,460)	96,922,460	0	(105,137,961)	105,137,961	0	(113,887,468)	113,887,468	0
<b>Net increase (decrease) in Fund Balance</b>	<b>54,361,129</b>	<b>(12,194,179)</b>	<b>42,166,949</b>	<b>(3,204,659)</b>	<b>(2,046,078)</b>	<b>(5,250,737)</b>	<b>(11,600,596)</b>	<b>(2,046,078)</b>	<b>(13,646,673)</b>
Beginning Balance	42,691,089	24,600,396	67,291,485	97,052,218	12,406,217	109,458,435	93,847,558	10,360,139	104,207,698
<b>Ending Balance</b>	<b>97,052,218</b>	<b>12,406,217</b>	<b>109,458,435</b>	<b>93,847,558</b>	<b>10,360,139</b>	<b>104,207,698</b>	<b>82,246,963</b>	<b>8,314,062</b>	<b>90,561,024</b>
Revolving/Stores/Prepays	328,749		328,749	328,749		328,749	328,749		328,749
Reserve for Econ Uncertainty (2%)	12,954,460		12,954,460	12,946,973		12,946,973	12,319,539		12,319,539
Board Reserve for Econ Uncertainty (additional 3%)	19,431,690		19,431,690	19,420,460		19,420,460	18,479,308		18,479,308
Restricted Programs	-	12,406,217	12,406,217	0	10,360,139	10,360,139	-	8,314,062	8,314,062
Committed	0		0	0		0	-		-
Other Assignments	25,660,794		25,660,794	22,456,135		22,456,135	10,855,539		10,855,539
<b>Unappropriated Fund Balance</b>	<b>38,676,526</b>	<b>-</b>	<b>38,676,526</b>	<b>38,695,242</b>	<b>-</b>	<b>38,695,242</b>	<b>40,263,828</b>	<b>-</b>	<b>40,263,828</b>
<i>Unappropriated Percent</i>			<b>5.9%</b>			<b>6.0%</b>			<b>6.5%</b>

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
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>B. EXPENDITURES</b>									
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			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%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(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%
<b>F. FUND BALANCE, RESERVES</b>									
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	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	27,106,041.00	0.00	27,106,041.00	45,092,484.00	0.00	45,092,484.00	66.4%
2021-22 Unsettled Negotiations		0000	9,349,809.00		9,349,809.00			0.00	
2022-23 Projected Deficit		0000	1,881,433.00		1,881,433.00			0.00	
2023-24 Projected Deficit		0000	14,752,914.00		14,752,914.00			0.00	
MAA		0000	1,121,885.00		1,121,885.00			0.00	
2023-24 Projected Deficit		0000			0.00	3,204,659.00		3,204,659.00	
2024-25 Projected Deficit		0000			0.00	11,600,596.00		11,600,596.00	
Unrestricted Site Programs		0000			0.00	383,845.00		383,845.00	
MAA		0000			0.00	1,121,885.00		1,121,885.00	
2021-22 Unsettled Negotiations		0000			0.00	9,349,809.00		9,349,809.00	
Additional 3% Reserve for Economic Uncertainty per BP3100		0000			0.00	19,431,690.00		19,431,690.00	
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	38,680,573.66	0.00	38,680,573.66	13,961.5%

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)	
<b>G. ASSETS</b>									
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				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	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				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			181,903,437.79	(39,987,916.21)	141,915,521.58				
<b>LCFF SOURCES</b>									
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%
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%
<b>FEDERAL REVENUE</b>									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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%
<b>TOTAL, FEDERAL REVENUE</b>			156,000.00	181,452,450.15	181,608,450.15	0.00	91,620,566.87	91,620,566.87	-49.6%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		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		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER STATE REVENUE</b>			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%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCCFF Deduction		8625	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)	
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,009,520.89</b>	<b>2,898,779.84</b>	<b>8,908,300.73</b>	<b>5,910,294.43</b>	<b>2,348,651.42</b>	<b>8,258,945.85</b>	<b>-7.3%</b>
<b>TOTAL, REVENUES</b>			<b>401,506,660.89</b>	<b>288,938,941.94</b>	<b>690,445,602.83</b>	<b>516,507,677.43</b>	<b>173,382,256.00</b>	<b>689,889,933.43</b>	<b>-0.1%</b>
<b>CERTIFICATED SALARIES</b>									
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>172,134,500.36</b>	<b>76,577,570.32</b>	<b>248,712,070.68</b>	<b>177,131,599.94</b>	<b>65,846,911.68</b>	<b>242,978,511.62</b>	<b>-2.3%</b>
<b>CLASSIFIED SALARIES</b>									
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>52,199,805.62</b>	<b>26,640,905.21</b>	<b>78,840,710.83</b>	<b>39,061,129.53</b>	<b>31,616,782.87</b>	<b>70,677,912.40</b>	<b>-10.4%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	28,492,375.98	34,563,668.83	63,056,044.81	33,018,037.78	39,100,923.15	72,118,960.93	14.4%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>120,447,458.94</b>	<b>74,501,448.19</b>	<b>194,948,907.13</b>	<b>126,337,116.49</b>	<b>89,430,083.36</b>	<b>215,767,199.85</b>	<b>10.7%</b>



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>BOOKS AND SUPPLIES</b>									
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>11,514,004.10</b>	<b>64,530,585.71</b>	<b>76,044,589.81</b>	<b>8,011,516.25</b>	<b>21,326,015.00</b>	<b>29,337,531.25</b>	<b>-61.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>24,282,898.22</b>	<b>112,586,341.72</b>	<b>136,869,239.94</b>	<b>23,735,745.19</b>	<b>61,790,517.00</b>	<b>85,526,262.19</b>	<b>-37.5%</b>
<b>CAPITAL OUTLAY</b>									
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>554,333.59</b>	<b>14,762,080.37</b>	<b>15,316,413.96</b>	<b>29,000.00</b>	<b>5,400,251.27</b>	<b>5,429,251.27</b>	<b>-64.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,605,155.00</b>	<b>0.00</b>	<b>1,605,155.00</b>	<b>1,540,000.00</b>	<b>0.00</b>	<b>1,540,000.00</b>	<b>-4.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER 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%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(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)	
<b>A. REVENUES</b>									
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>B. EXPENDITURES (Objects 1000-7999)</b>									
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			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%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(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%
<b>F. FUND BALANCE, RESERVES</b>									
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 (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		27,106,041.00	0.00	27,106,041.00	45,092,484.00	0.00	45,092,484.00	66.4%
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	
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	
Additional 3% Reserve for Economic Uncertainty per BP3100	0000	9780			0.00	19,431,690.00		19,431,690.00	
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	38,680,573.66	0.00	38,680,573.66	13,961.5%

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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,219,952.00	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,214,018.00		
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

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



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

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>					
			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,219,952.00	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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			733,035.75	4,697,046.80	540.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,172,143.25)	2,354,620.80	-300.9%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			7,857,173.37		
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	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%
<b>OTHER STATE REVENUE</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,865,703.74</b>	<b>3,699,656.45</b>	<b>98.3%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>19,284.04</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>19,834,006.04</b>	<b>23,211,796.44</b>	<b>17.0%</b>
<b>CERTIFICATED SALARIES</b>					
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>8,218,597.38</b>	<b>8,275,723.81</b>	<b>0.7%</b>
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,052,256.93</b>	<b>1,052,722.55</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,071,001.83</b>	<b>6,366,535.36</b>	<b>4.9%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,256,064.42</b>	<b>387,278.03</b>	<b>-69.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,473,349.87</b>	<b>2,429,685.76</b>	<b>-1.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>10,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,905,179.00)	(2,342,426.00)	23.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			733,035.75	4,697,046.80	540.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,172,143.25)	2,354,620.80	-300.9%
<b>F. FUND BALANCE, RESERVES</b>					
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					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(119,572.30)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(119,572.30)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
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					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
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)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			(1,380,273.37)		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	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%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	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%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

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



Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(119,572.30)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(119,572.30)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(226,661.59)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(226,661.59)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
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)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	32,712.72		
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			(812,110.29)		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,939,511.27	6,228,346.02	-21.6%
TOTAL, FEDERAL REVENUE			7,939,511.27	6,228,346.02	-21.6%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	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%
<b>CERTIFICATED SALARIES</b>					
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>5,100,099.12</b>	<b>3,606,213.55</b>	<b>-29.3%</b>
<b>CLASSIFIED SALARIES</b>					
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
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,998,198.32</b>	<b>2,358,963.72</b>	<b>18.1%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,382,835.99</b>	<b>5,381,074.85</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,027,784.47	749,772.89	-63.0%
Noncapitalized Equipment		4400	265,328.41	111,182.68	-58.1%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,293,112.88</b>	<b>860,955.57</b>	<b>-62.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>697,756.31</b>	<b>366,041.70</b>	<b>-47.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(226,661.59)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(226,661.59)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
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 (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
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(759,141.07)	(1,494,239.10)	96.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(759,141.07)	(1,494,239.10)	96.8%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			6,512,483.14		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	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%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(759,141.07)	(1,494,239.10)	96.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(759,141.07)	(1,494,239.10)	96.8%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	327,245.10	90,500.00	-72.3%
5) TOTAL, REVENUES			327,245.10	90,500.00	-72.3%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(19,551,670.84)	(56,466,252.76)	188.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			61,235,801.16	(56,466,252.76)	-192.2%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			108,935,718.99		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			19,878,915.94	56,556,752.76	184.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	3,687,472.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,687,472.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			80,787,472.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	327,245.10	90,500.00	-72.3%
5) TOTAL, REVENUES			327,245.10	90,500.00	-72.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(19,551,670.84)	(56,466,252.76)	188.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			61,235,801.16	(56,466,252.76)	-192.2%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,753,359.57	3,540,000.00	-38.5%
5) TOTAL, REVENUES			5,753,359.57	3,540,000.00	-38.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,174,733.99	(230,000.00)	-119.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,174,733.99	(230,000.00)	-119.6%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			21,473,137.89		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					



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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,753,359.57	3,540,000.00	-38.5%
5) TOTAL, REVENUES			5,753,359.57	3,540,000.00	-38.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			1,174,733.99	(230,000.00)	-119.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			1,174,733.99	(230,000.00)	-119.6%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,682,693.00	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>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,687,054.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(418.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			3,687,054.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(418.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,920,076.53	2,012,239.00	4.8%
5) TOTAL, REVENUES			1,920,076.53	2,012,239.00	4.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(15,383.32)	(485,735.00)	3,057.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,383.32)	(485,735.00)	3,057.5%
<b>F. FUND BALANCE, RESERVES</b>					
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,098,671.96		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,920,076.53	2,012,239.00	4.8%
5) TOTAL, REVENUES			1,920,076.53	2,012,239.00	4.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(15,383.32)	(485,735.00)	3,057.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(15,383.32)	(485,735.00)	3,057.5%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,809,576.00)	(3,799,000.00)	-0.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,809,576.00)	(3,799,000.00)	-0.3%
<b>F. FUND BALANCE, RESERVES</b>					
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		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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			34,301,528.65		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	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%
<b>OTHER LOCAL REVENUE</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	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%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	48,556,901.00	48,550,000.00	0.0%
10) TOTAL, EXPENDITURES			48,556,901.00	48,550,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(3,809,576.00)	(3,799,000.00)	-0.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(3,809,576.00)	(3,799,000.00)	-0.3%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,831,308.69	15,068,840.00	1.6%
5) TOTAL, REVENUES			14,831,308.69	15,068,840.00	1.6%
<b>B. EXPENSES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(72,221.92)	.11	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(72,221.92)	.11	-100.0%
<b>F. NET POSITION</b>					
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			11,396,846.89		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	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%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>365,319.32</b>	<b>409,077.93</b>	<b>12.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>240,498.33</b>	<b>279,761.96</b>	<b>16.3%</b>
<b>BOOKS AND SUPPLIES</b>					
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
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>45,942.21</b>	<b>48,000.00</b>	<b>4.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>14,251,770.75</b>	<b>14,332,000.00</b>	<b>0.6%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>14,903,530.61</b>	<b>15,068,839.89</b>	<b>1.1%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,831,308.69	15,068,840.00	1.6%
5) TOTAL, REVENUES			14,831,308.69	15,068,840.00	1.6%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(72,221.92)	.11	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(72,221.92)	.11	-100.0%
<b>F. NET POSITION</b>					
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

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
<b>A. BEGINNING CASH</b>	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>B. RECEIPTS</b>																		
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																	\$ -	\$ -
<b>TOTAL RECEIPTS</b>			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
<b>C. DISBURSEMENTS</b>																		
Certified 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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>			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
<b>D. BALANCE SHEET ITEMS</b>																		
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	
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	
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	
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	
Undefined Objects																	\$ -	
<b>SUBTOTAL ASSETS</b>		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	
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)	
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	
Undefined Objects																	\$ -	
<b>SUBTOTAL LIABILITIES</b>		(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)	
Nonoperating																		
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	
<b>TOTAL BALANCE SHEET ITEMS</b>		(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	
<b>E. NET INCREASE/DECREASE B - C + D</b>		(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
<b>F. ENDING CASH (A + E)</b>			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	
<b>A. BEGINNING CASH</b>	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>B. RECEIPTS</b>																			
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																	\$ -	\$ -	\$ -
<b>TOTAL RECEIPTS</b>			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	
<b>C. DISBURSEMENTS</b>																			
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	167,750	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		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>			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	
<b>D. BALANCE SHEET ITEMS</b>																			
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																	\$ -	\$ -	
<b>SUBTOTAL ASSETS</b>			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																	\$ -	\$ -	
<b>SUBTOTAL LIABILITIES</b>			(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		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
<b>TOTAL BALANCE SHEET ITEMS</b>			(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)	
<b>E. NET INCREASE/DECREASE B - C + D</b>			(14,187,323)	(9,451,890)	(2,492,915)	17,059,733	(9,293,681)	(22,015,688)	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)	
<b>F. ENDING CASH (A + E)</b>			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	\$ 104,207,699	
<b>G. Ending Cash, Plus Cash Accruals and Adjustments</b>																	\$ 104,207,699	\$ 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
<b>A. BEGINNING CASH</b>	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>B. RECEIPTS</b>																		
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																	\$ -	\$ -
<b>TOTAL RECEIPTS</b>			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
<b>C. DISBURSEMENTS</b>																		
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																	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>			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
<b>D. BALANCE SHEET ITEMS</b>																		
<b>Assets and Deferred Outflows</b>																		
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																	\$ -	\$ -
<b>SUBTOTAL ASSETS</b>			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	\$ -
<b>Liabilities and Deferred Inflows</b>																		
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																	\$ -	\$ -
<b>SUBTOTAL LIABILITIES</b>			(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		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
<b>TOTAL BALANCE SHEET ITEMS</b>			(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)	\$ (36,222,128)	\$ (13,646,673)
<b>E. NET INCREASE/DECREASE B - C + D</b>			(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)	\$ (36,222,128)	\$ (13,646,673)
<b>F. ENDING CASH (A + E)</b>			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	\$ -
<b>G. Ending Cash, Plus Cash Accruals and Adjustments</b>																	\$ 90,561,025	\$ -