

# Adopted Budget 2022/2023

State SACs Report



June 28, 2022



ANNUAL BUDGET REPORT:  
July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Place: www.psusd.us  
Date: June 14, 2022

Adoption Date: June 28, 2022  
Signed: \_\_\_\_\_

Clerk/Secretary of  
the Governing  
Board  
  
(Original signature  
required)

Public Hearing:

Place: 150 District Center Way  
Date: June 14, 2022  
Time: 6:00 p.m.

Contact person for additional information on the budget reports:

Name: Pete Vanbuskirk  
Title: Director, Fiscal Services

Telephone: 760-883-2710 ext. 4806053  
E-mail: pvvanbuskirk@psusd.us

**Criteria and Standards Review Summary**

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	

4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X

S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 28, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	

A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X
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ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of  
Schools:

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

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

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

\_\_\_\_\_ RSRMA-Riverside Schools Risk Management Authority -  
Managed by Keenan & Associates Telephone: 951-715-0190

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

Signed

Date of Meeting: Jun 28, 2022

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

(Original signature required)

For additional information on this certification, please contact:

Name: Renee Burnelle  
Title: Director, risk Management  
Telephone: 760-883-2715  
E-mail: rburnelle@psusd.us

G = General Ledger Data; S =  
Supplemental Data

Form	Description	Data Supplied For:	
		2021-22 Estimated Actuals	2022-23 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		

CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		G
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS



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	269,436,857.00	0.00	269,436,857.00	262,428,494.00	0.00	262,428,494.00	-2.6%
2) Federal Revenue		8100-8299	126,438.00	140,636,551.00	140,762,989.00	63,219.00	29,355,265.00	29,418,484.00	-79.1%
3) Other State Revenue		8300-8599	3,987,107.00	52,441,977.00	56,429,084.00	3,608,632.00	21,764,241.00	25,372,873.00	-55.0%
4) Other Local Revenue		8600-8799	3,665,396.00	18,316,014.00	21,981,410.00	3,535,002.00	16,697,352.00	20,232,354.00	-8.0%
5) TOTAL, REVENUES			277,215,798.00	211,394,542.00	488,610,340.00	269,635,347.00	67,816,858.00	337,452,205.00	-30.9%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	115,445,812.00	24,880,927.00	140,326,739.00	116,493,028.00	27,138,768.00	143,631,796.00	2.4%
2) Classified Salaries		2000-2999	34,926,596.00	16,237,780.00	51,164,376.00	37,241,812.00	18,760,500.00	56,002,312.00	9.5%
3) Employee Benefits		3000-3999	63,502,043.00	31,808,530.00	95,310,573.00	69,748,051.00	39,066,917.00	108,814,968.00	14.2%
4) Books and Supplies		4000-4999	12,193,275.00	122,484,138.00	134,677,413.00	12,258,218.00	6,456,464.00	18,714,682.00	-86.1%
5) Services and Other Operating Expenditures		5000-5999	37,907,347.00	23,519,019.00	61,426,366.00	27,988,033.00	10,640,700.00	38,628,733.00	-37.1%
6) Capital Outlay		6000-6999	284,658.00	3,562,881.00	3,847,539.00	163,400.00	260,000.00	423,400.00	-89.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	105,000.00	0.00	105,000.00	115,000.00	0.00	115,000.00	9.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,226,895.00)	5,006,788.00	(1,220,127.00)	(1,945,570.00)	614,977.00	(1,330,593.00)	9.1%
9) TOTAL, EXPENDITURES			258,137,836.00	227,500,043.00	485,637,879.00	262,061,972.00	102,938,326.00	365,000,298.00	-24.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			19,077,962.00	(16,105,501.00)	2,972,461.00	7,573,375.00	(35,121,468.00)	(27,548,093.00)	-1,026.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	7,416,765.00	744,347.00	8,161,112.00	22,971,963.00	2,911,971.00	25,883,934.00	217.2%
b) Transfers Out		7600-7629	23,241,760.00	0.00	23,241,760.00	2,816,064.00	0.00	2,816,064.00	-87.9%
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	(28,626,294.00)	28,626,294.00	0.00	(31,619,840.00)	31,619,840.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(44,451,289.00)	29,370,641.00	(15,080,648.00)	(11,463,941.00)	34,531,811.00	23,067,870.00	-253.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(25,373,327.00)	13,265,140.00	(12,108,187.00)	(3,890,566.00)	(589,657.00)	(4,480,223.00)	-63.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	47,001,279.00	12,332,151.00	59,333,430.00	21,627,981.00	25,597,291.00	47,225,272.00	-20.4%
b) Audit Adjustments		9793	29.00	0.00	29.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			47,001,308.00	12,332,151.00	59,333,459.00	21,627,981.00	25,597,291.00	47,225,272.00	-20.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,001,308.00	12,332,151.00	59,333,459.00	21,627,981.00	25,597,291.00	47,225,272.00	-20.4%
2) Ending Balance, June 30 (E + F1e)			21,627,981.00	25,597,291.00	47,225,272.00	17,737,415.00	25,007,634.00	42,745,049.00	-9.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	25,597,291.00	25,597,291.00	0.00	25,007,634.00	25,007,634.00	-2.3%
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	6,038,694.00	0.00	6,038,694.00	6,552,924.00	0.00	6,552,924.00	8.5%
Textbooks	0000	9780	2,679,017.00		2,679,017.00			0.00	
Operational Expectations	1100	9780	3,359,677.00		3,359,677.00			0.00	
Textbooks	0000	9780			0.00	4,024,613.00		4,024,613.00	
Operational Expectations	1100	9780			0.00	2,528,311.00		2,528,311.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,330,458.00	0.00	15,330,458.00	11,034,491.00	0.00	11,034,491.00	-28.0%
Unassigned/Unappropriated Amount		9790	108,829.00	0.00	108,829.00	0.00	0.00	0.00	-100.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	21,477,981.00	25,597,291.00	47,075,272.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	100,000.00	0.00	100,000.00				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	50,000.00	0.00	50,000.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			21,627,981.00	25,597,291.00	47,225,272.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			21,627,981.00	25,597,291.00	47,225,272.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	169,851,230.00	0.00	169,851,230.00	162,842,867.00	0.00	162,842,867.00	-4.1%
Education Protection Account State Aid - Current Year		8012	54,554,593.00	0.00	54,554,593.00	54,554,593.00	0.00	54,554,593.00	0.0%
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	222,235.00	0.00	222,235.00	222,235.00	0.00	222,235.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	33,012,955.00	0.00	33,012,955.00	33,012,955.00	0.00	33,012,955.00	0.0%
Unsecured Roll Taxes		8042	2,402,824.00	0.00	2,402,824.00	2,402,824.00	0.00	2,402,824.00	0.0%
Prior Years' Taxes		8043	2,394,854.00	0.00	2,394,854.00	2,394,854.00	0.00	2,394,854.00	0.0%
Supplemental Taxes		8044	742,712.00	0.00	742,712.00	742,713.00	0.00	742,713.00	0.0%
Education Revenue Augmentation									
Fund (ERAF)		8045	(781,305.00)	0.00	(781,305.00)	(781,305.00)	0.00	(781,305.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,844,315.00	0.00	8,844,315.00	8,844,314.00	0.00	8,844,314.00	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			271,244,413.00	0.00	271,244,413.00	264,236,050.00	0.00	264,236,050.00	-2.6%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,807,556.00)	0.00	(1,807,556.00)	(1,807,556.00)	0.00	(1,807,556.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			269,436,857.00	0.00	269,436,857.00	262,428,494.00	0.00	262,428,494.00	-2.6%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	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)	
Special Education Entitlement		8181	0.00	3,847,473.00	3,847,473.00	0.00	3,562,597.00	3,562,597.00	-7.4%
Special Education Discretionary Grants		8182	0.00	1,210,952.00	1,210,952.00	0.00	78,794.00	78,794.00	-93.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	4,629,729.00	4,629,729.00	0.00	3,646,711.00	3,646,711.00	-21.2%
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		12,288,820.00	12,288,820.00		9,077,855.00	9,077,855.00	-26.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,670,579.00	1,670,579.00		944,795.00	944,795.00	-43.4%
Title III, Part A, Immigrant Student Program	4201	8290		8,597.00	8,597.00		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		923,788.00	923,788.00		655,598.00	655,598.00	-29.0%
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		2,178,330.00	2,178,330.00		1,167,869.00	1,167,869.00	-46.4%
Career and Technical Education	3500-3599	8290		254,135.00	254,135.00		286,909.00	286,909.00	12.9%
All Other Federal Revenue	All Other	8290	126,438.00	113,624,148.00	113,750,586.00	63,219.00	9,934,137.00	9,997,356.00	-91.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>126,438.00</b>	<b>140,636,551.00</b>	<b>140,762,989.00</b>	<b>63,219.00</b>	<b>29,355,265.00</b>	<b>29,418,484.00</b>	<b>-79.1%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	866,199.00	0.00	866,199.00	757,565.00	0.00	757,565.00	-12.5%
Lottery - Unrestricted and Instructional Materials		8560	3,075,908.00	978,594.00	4,054,502.00	2,851,067.00	1,136,929.00	3,987,996.00	-1.6%
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		35,193.00	35,193.00		3,077,804.00	3,077,804.00	8,645.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,031,063.00	1,031,063.00		373,305.00	373,305.00	-63.8%
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%
Implementation All Other State Revenue	7405 All Other	8590 8590	45,000.00	50,397,127.00	50,442,127.00	0.00	17,176,203.00	17,176,203.00	-65.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,987,107.00</b>	<b>52,441,977.00</b>	<b>56,429,084.00</b>	<b>3,608,632.00</b>	<b>21,764,241.00</b>	<b>25,372,873.00</b>	<b>-55.0%</b>
<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%

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)	
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	126,149.00	0.00	126,149.00	106,149.00	0.00	106,149.00	-15.9%
Interest		8660	118,405.00	0.00	118,405.00	112,550.00	0.00	112,550.00	-4.9%
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	22,331.00	925,256.00	947,587.00	0.00	0.00	0.00	-100.0%
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: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,398,511.00	1,293,338.00	4,691,849.00	3,316,303.00	775,223.00	4,091,526.00	-12.8%
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		16,097,420.00	16,097,420.00		15,922,129.00	15,922,129.00	-1.1%
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>			3,665,396.00	18,316,014.00	21,981,410.00	3,535,002.00	16,697,352.00	20,232,354.00	-8.0%
<b>TOTAL, REVENUES</b>			277,215,798.00	211,394,542.00	488,610,340.00	269,635,347.00	67,816,858.00	337,452,205.00	-30.9%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	91,467,119.00	18,819,844.00	110,286,963.00	91,751,771.00	19,929,664.00	111,681,435.00	1.3%
Certificated Pupil Support Salaries		1200	8,616,084.00	2,989,249.00	11,605,333.00	8,296,149.00	3,456,186.00	11,752,335.00	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	11,070,444.00	1,580,573.00	12,651,017.00	11,599,987.00	2,153,761.00	13,753,748.00	8.7%
Other Certificated Salaries		1900	4,292,165.00	1,491,261.00	5,783,426.00	4,845,121.00	1,599,157.00	6,444,278.00	11.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			115,445,812.00	24,880,927.00	140,326,739.00	116,493,028.00	27,138,768.00	143,631,796.00	2.4%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	2,252,241.00	8,534,375.00	10,786,616.00	2,943,557.00	11,511,216.00	14,454,773.00	34.0%
Classified Support Salaries		2200	13,196,027.00	5,656,674.00	18,852,701.00	14,201,391.00	5,276,745.00	19,478,136.00	3.3%
Classified Supervisors' and Administrators' Salaries		2300	4,536,711.00	403,486.00	4,940,197.00	4,716,239.00	474,073.00	5,190,312.00	5.1%
Clerical, Technical and Office Salaries		2400	12,919,310.00	1,520,916.00	14,440,226.00	13,197,275.00	1,452,158.00	14,649,433.00	1.4%
Other Classified Salaries		2900	2,022,307.00	122,329.00	2,144,636.00	2,183,350.00	46,308.00	2,229,658.00	4.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			34,926,596.00	16,237,780.00	51,164,376.00	37,241,812.00	18,760,500.00	56,002,312.00	9.5%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	19,050,848.00	16,882,710.00	35,933,558.00	22,203,351.00	19,515,535.00	41,718,886.00	16.1%
PERS		3201-3202	7,942,745.00	3,765,154.00	11,707,899.00	9,416,794.00	5,011,256.00	14,428,050.00	23.2%
OASDI/Medicare/Alternative		3301-3302	4,409,212.00	1,679,187.00	6,088,399.00	4,621,990.00	1,900,423.00	6,522,413.00	7.1%
Health and Welfare Benefits		3401-3402	24,692,670.00	7,441,475.00	32,134,145.00	26,035,435.00	10,423,682.00	36,459,117.00	13.5%

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)	
Unemployment Insurance		3501-3502	916,376.00	255,780.00	1,172,156.00	773,555.00	229,492.00	1,003,047.00	-14.4%
Workers' Compensation		3601-3602	4,563,430.00	1,254,475.00	5,817,905.00	4,707,036.00	1,396,252.00	6,103,288.00	4.9%
OPEB, Allocated		3701-3702	1,926,762.00	529,749.00	2,456,511.00	1,989,890.00	590,277.00	2,580,167.00	5.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>63,502,043.00</b>	<b>31,808,530.00</b>	<b>95,310,573.00</b>	<b>69,748,051.00</b>	<b>39,066,917.00</b>	<b>108,814,968.00</b>	<b>14.2%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	19,500.00	1,114,187.00	1,133,687.00	19,500.00	637,258.00	656,758.00	-42.1%
Books and Other Reference Materials		4200	172,000.00	84,960.00	256,960.00	94,996.00	0.00	94,996.00	-63.0%
Materials and Supplies		4300	9,093,431.00	116,558,535.00	125,651,966.00	9,433,916.00	5,517,276.00	14,951,192.00	-88.1%
Noncapitalized Equipment		4400	2,903,628.00	4,688,856.00	7,592,484.00	2,709,806.00	264,330.00	2,974,136.00	-60.8%
Food		4700	4,716.00	37,600.00	42,316.00	0.00	37,600.00	37,600.00	-11.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>12,193,275.00</b>	<b>122,484,138.00</b>	<b>134,677,413.00</b>	<b>12,258,218.00</b>	<b>6,456,464.00</b>	<b>18,714,682.00</b>	<b>-86.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	51,200.00	13,569,311.00	13,620,511.00	0.00	4,836,708.00	4,836,708.00	-64.5%
Travel and Conferences		5200	755,770.00	691,981.00	1,447,751.00	757,413.00	375,778.00	1,133,191.00	-21.7%
Dues and Memberships		5300	152,573.00	10,551.00	163,124.00	93,275.00	8,517.00	101,792.00	-37.6%
Insurance		5400 - 5450	52,868.00	57,760.00	110,628.00	42,852.00	2,779.00	45,631.00	-58.8%
Operations and Housekeeping									
Services		5500	7,375,025.00	12,980.00	7,388,005.00	7,189,928.00	9,064.00	7,198,992.00	-2.6%
Rentals, Leases, Repairs, and									
Noncapitalized Improvements		5600	2,171,067.00	1,434,776.00	3,605,843.00	2,036,370.00	985,302.00	3,021,672.00	-16.2%
Transfers of Direct Costs		5710	(149,215.00)	149,215.00	0.00	(18,632.00)	18,632.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,722.00)	0.00	(2,722.00)	(3,500.00)	0.00	(3,500.00)	28.6%
Professional/Consulting Services and									
Operating Expenditures		5800	25,992,143.00	7,432,592.00	33,424,735.00	16,511,383.00	4,403,205.00	20,914,588.00	-37.4%
Communications		5900	1,508,638.00	159,853.00	1,668,491.00	1,378,944.00	715.00	1,379,659.00	-17.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>37,907,347.00</b>	<b>23,519,019.00</b>	<b>61,426,366.00</b>	<b>27,988,033.00</b>	<b>10,640,700.00</b>	<b>38,628,733.00</b>	<b>-37.1%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,067,500.00	1,067,500.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	422,783.00	422,783.00	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	147,463.00	1,356,215.00	1,503,678.00	25,000.00	10,000.00	35,000.00	-97.7%
Equipment Replacement		6500	137,195.00	716,383.00	853,578.00	138,400.00	250,000.00	388,400.00	-54.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>284,658.00</b>	<b>3,562,881.00</b>	<b>3,847,539.00</b>	<b>163,400.00</b>	<b>260,000.00</b>	<b>423,400.00</b>	<b>-89.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	105,000.00	0.00	105,000.00	115,000.00	0.00	115,000.00	9.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			105,000.00	0.00	105,000.00	115,000.00	0.00	115,000.00	9.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(5,006,768.00)	5,006,768.00	0.00	(614,977.00)	614,977.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,220,127.00)	0.00	(1,220,127.00)	(1,330,593.00)	0.00	(1,330,593.00)	9.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,226,895.00)	5,006,768.00	(1,220,127.00)	(1,945,570.00)	614,977.00	(1,330,593.00)	9.1%
TOTAL, EXPENDITURES			258,137,836.00	227,500,043.00	485,637,879.00	262,061,972.00	102,938,326.00	365,000,298.00	-24.8%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	993,631.00	0.00	993,631.00	16,000,086.00	0.00	16,000,086.00	1,510.3%
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	6,423,134.00	744,347.00	7,167,481.00	6,971,877.00	2,911,971.00	9,883,848.00	37.9%
(a) TOTAL, INTERFUND TRANSFERS IN			7,416,765.00	744,347.00	8,161,112.00	22,971,963.00	2,911,971.00	25,883,934.00	217.2%
<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	20,202,558.00	0.00	20,202,558.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,039,202.00	0.00	3,039,202.00	2,816,064.00	0.00	2,816,064.00	-7.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			23,241,760.00	0.00	23,241,760.00	2,816,064.00	0.00	2,816,064.00	-87.9%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
Slate 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	(28,626,294.00)	28,626,294.00	0.00	(31,619,840.00)	31,619,840.00	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			(28,626,294.00)	28,626,294.00	0.00	(31,619,840.00)	31,619,840.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(44,451,289.00)	29,370,641.00	(15,080,648.00)	(11,463,941.00)	34,531,811.00	23,067,870.00	-253.0%

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	1,466,152.38	1,466,152.38	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,466,152.38	1,466,152.38	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,466,152.38	1,466,152.38	0.0%
2) Ending Balance, June 30 (E + F1e)			1,466,152.38	1,466,152.38	0.0%
Components of Ending Fund Balance					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,466,152.38	1,466,152.38	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		
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 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)			0.00		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	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	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	9,416,372.00	10,506,183.00	11.6%
2) Federal Revenue		8100-8299	284,578.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,714,701.00	673,136.00	-60.7%
4) Other Local Revenue		8600-8799	23,013.00	18,020.00	-21.7%
5) TOTAL, REVENUES			11,438,664.00	11,197,339.00	-2.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	4,684,083.00	4,574,740.00	-2.3%
2) Classified Salaries		2000-2999	1,137,343.00	1,025,008.00	-9.9%
3) Employee Benefits		3000-3999	2,971,339.00	3,039,322.00	2.3%
4) Books and Supplies		4000-4999	1,431,921.00	461,444.00	-67.8%
5) Services and Other Operating Expenditures		5000-5999	601,034.00	499,324.00	-16.9%
6) Capital Outlay		6000-6999	152,226.00	134,006.00	-12.0%
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	631,355.00	693,408.00	9.8%
9) TOTAL, EXPENDITURES			11,609,301.00	10,427,252.00	-10.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(170,637.00)	770,087.00	-551.3%
<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	744,347.00	911,971.00	22.5%
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			(744,347.00)	(911,971.00)	22.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(914,984.00)	(141,884.00)	-84.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,377,704.00	4,462,720.00	-17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,377,704.00	4,462,720.00	-17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,377,704.00	4,462,720.00	-17.0%
2) Ending Balance, June 30 (E + F1e)			4,462,720.00	4,320,836.00	-3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,000.00	5,000.00	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	989,451.00	488,799.00	-50.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,468,269.00	3,827,037.00	10.3%
Donations	0000	9780	37,128.00		
LCAP	0000	9780	713,281.00		
Operational Expectations	0000	9780	2,541,569.00		
Operational Expectations	1100	9780	176,291.00		
Donations	0000	9780		37,128.00	
LCAP	0000	9780		1,585,394.00	
Operational Expectations	0000	9780		2,025,049.00	
Operational Expectations	1100	9780		179,466.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,457,720.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	5,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,462,720.00		
<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)			4,462,720.00		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	6,161,651.00	6,803,927.00	10.4%
Education Protection Account State Aid - Current Year		8012	1,523,958.00	1,971,493.00	29.4%
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	1,730,763.00	1,730,763.00	0.0%
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			9,416,372.00	10,506,183.00	11.6%
<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	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	284,578.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>284,578.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
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	14,650.00	25,584.00	74.6%
Lottery - Unrestricted and Instructional Materials		8560	164,454.00	177,897.00	8.2%
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	1,535,597.00	469,655.00	-69.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,714,701.00</b>	<b>673,136.00</b>	<b>-60.7%</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	22,183.00	18,020.00	-18.8%
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	830.00	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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>			23,013.00	18,020.00	-21.7%
<b>TOTAL, REVENUES</b>			11,438,664.00	11,197,339.00	-2.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	4,193,722.00	4,081,384.00	-2.7%
Certificated Pupil Support Salaries		1200	212,060.00	216,303.00	2.0%
Certificated Supervisors' and Administrators' Salaries		1300	277,301.00	277,053.00	-0.1%
Other Certificated Salaries		1900	1,000.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			4,684,083.00	4,574,740.00	-2.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	511,788.00	373,153.00	-27.1%
Classified Support Salaries		2200	253,459.00	288,826.00	14.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	308,948.00	305,989.00	-1.0%
Other Classified Salaries		2900	63,148.00	57,040.00	-9.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,137,343.00	1,025,008.00	-9.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,215,344.00	1,342,880.00	10.5%
PERS		3201-3202	244,211.00	246,682.00	1.0%
OASDI/Medicare/Alternative		3301-3302	156,150.00	145,415.00	-6.9%
Health and Welfare Benefits		3401-3402	1,067,470.00	1,033,990.00	-3.1%
Unemployment Insurance		3501-3502	29,858.00	27,998.00	-6.2%
Workers' Compensation		3601-3602	177,003.00	170,344.00	-3.8%
OPEB, Allocated		3701-3702	81,303.00	72,013.00	-11.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			2,971,339.00	3,039,322.00	2.3%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	38,100.00	51,444.00	35.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,205,221.00	403,000.00	-66.6%
Noncapitalized Equipment		4400	188,600.00	7,000.00	-96.3%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,431,921.00	461,444.00	-67.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	27,981.00	101,000.00	261.0%
Dues and Memberships		5300	9,154.00	1,100.00	-88.0%
Insurance		5400-5450	6,800.00	0.00	-100.0%
Operations and Housekeeping Services		5500	304,000.00	222,900.00	-26.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,900.00	13,500.00	-70.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,722.00	2,500.00	45.2%
Professional/Consulting Services and					
Operating Expenditures		5800	199,846.00	153,224.00	-23.3%
Communications		5900	5,631.00	5,100.00	-9.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			601,034.00	499,324.00	-16.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	133,759.00	119,006.00	-11.0%
Buildings and Improvements of Buildings		6200	18,467.00	15,000.00	-18.8%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			152,226.00	134,006.00	-12.0%
<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%
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	631,355.00	693,408.00	9.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			631,355.00	693,408.00	9.8%
TOTAL, EXPENDITURES			11,609,301.00	10,427,252.00	-10.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	744,347.00	911,971.00	22.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			744,347.00	911,971.00	22.5%
<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)			(744,347.00)	(911,971.00)	22.5%



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	286,912.00	279,880.00	-2.5%
4) Other Local Revenue		8600-8799	750.00	750.00	0.0%
5) TOTAL, REVENUES			287,662.00	280,630.00	-2.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	145,625.00	76,705.00	-47.3%
2) Classified Salaries		2000-2999	35,874.00	12,466.00	-65.3%
3) Employee Benefits		3000-3999	99,626.00	53,182.00	-46.6%
4) Books and Supplies		4000-4999	5,354.00	29,662.00	454.0%
5) Services and Other Operating Expenditures		5000-5999	232,724.00	100,130.00	-57.0%
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	8,799.00	8,485.00	-3.6%
9) TOTAL, EXPENDITURES			528,002.00	280,630.00	-46.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(240,340.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(240,340.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	240,340.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			240,340.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			240,340.00	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					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<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	286,912.00	279,880.00	-2.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			286,912.00	279,880.00	-2.5%
<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	750.00	750.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			750.00	750.00	0.0%
TOTAL, REVENUES			287,662.00	280,630.00	-2.4%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	145,625.00	76,705.00	-47.3%
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			145,625.00	76,705.00	-47.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	25,689.00	12,466.00	-51.5%
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	10,185.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			35,874.00	12,466.00	-65.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	38,227.00	22,623.00	-40.8%
OASDI/Medicare/Alternative		3301-3302	13,844.00	6,822.00	-50.7%
Health and Welfare Benefits		3401-3402	38,211.00	19,433.00	-49.1%
Unemployment Insurance		3501-3502	1,505.00	446.00	-70.4%
Workers' Compensation		3601-3602	5,505.00	2,712.00	-50.7%
OPEB, Allocated		3701-3702	2,334.00	1,146.00	-50.9%
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			99,626.00	53,182.00	-46.6%
<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	5,354.00	29,662.00	454.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,354.00	29,662.00	454.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	182,274.00	75,000.00	-58.9%
Travel and Conferences		5200	130.00	130.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	50,000.00	25,000.00	-50.0%
Communications		5900	320.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			232,724.00	100,130.00	-57.0%
<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%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	8,799.00	8,485.00	-3.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,799.00	8,485.00	-3.6%
TOTAL, EXPENDITURES			528,002.00	280,630.00	-46.9%
<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			0.00	0.00	0.0%
(a - b + c - d + e)			0.00	0.00	0.0%

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	121,230.00	0.00	-100.0%
3) Other State Revenue		8300-8599	3,816,602.00	3,613,726.00	-5.3%
4) Other Local Revenue		8600-8799	1,362.00	650.00	-52.3%
5) TOTAL, REVENUES			3,939,194.00	3,614,376.00	-8.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	841,436.00	1,025,647.00	21.9%
2) Classified Salaries		2000-2999	831,839.00	1,058,077.00	27.2%
3) Employee Benefits		3000-3999	992,007.00	1,220,030.00	23.0%
4) Books and Supplies		4000-4999	1,131,672.00	135,690.00	-88.0%
5) Services and Other Operating Expenditures		5000-5999	112,170.00	38,387.00	-65.8%
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	149,586.00	135,895.00	-9.2%
9) TOTAL, EXPENDITURES			4,058,710.00	3,613,726.00	-11.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(119,516.00)	650.00	-100.5%
<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>			(119,516.00)	650.00	-100.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	533,007.00	413,491.00	-22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			533,007.00	413,491.00	-22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			533,007.00	413,491.00	-22.4%
2) Ending Balance, June 30 (E + F1e)			413,491.00	414,141.00	0.2%
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	413,491.00	414,141.00	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	413,491.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

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			413,491.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			413,491.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	121,230.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			121,230.00	0.00	-100.0%
<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	3,509,917.00	3,517,612.00	0.2%
All Other State Revenue	All Other	8590	306,685.00	96,114.00	-68.7%
TOTAL, OTHER STATE REVENUE			3,816,602.00	3,613,726.00	-5.3%
<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	1,362.00	650.00	-52.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,362.00	650.00	-52.3%
TOTAL, REVENUES			3,939,194.00	3,614,376.00	-8.2%
<b>CERTIFICATED SALARIES</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Teachers' Salaries		1100	625,358.00	807,853.00	29.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	163,101.00	164,260.00	0.7%
Other Certificated Salaries		1900	52,977.00	53,534.00	1.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>841,436.00</b>	<b>1,025,647.00</b>	<b>21.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	653,585.00	883,672.00	35.2%
Classified Support Salaries		2200	69,458.00	69,048.00	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	108,796.00	105,357.00	-3.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>831,839.00</b>	<b>1,058,077.00</b>	<b>27.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	204,590.00	274,818.00	34.3%
PERS		3201-3202	169,039.00	210,113.00	24.3%
OASDI/Medicare/Alternative		3301-3302	88,953.00	105,163.00	18.2%
Health and Welfare Benefits		3401-3402	439,753.00	529,335.00	20.4%
Unemployment Insurance		3501-3502	16,659.00	10,417.00	-37.5%
Workers' Compensation		3601-3602	51,257.00	63,387.00	23.7%
OPEB, Allocated		3701-3702	21,756.00	26,797.00	23.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>992,007.00</b>	<b>1,220,030.00</b>	<b>23.0%</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	857,761.00	125,690.00	-85.3%
Noncapitalized Equipment		4400	255,632.00	0.00	-100.0%
Food		4700	18,279.00	10,000.00	-45.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,131,672.00</b>	<b>135,690.00</b>	<b>-88.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,812.00	5,123.00	-41.9%
Dues and Memberships		5300	115.00	0.00	-100.0%
Insurance		5400-5450	1,240.00	0.00	-100.0%
Operations and Housekeeping Services		5500	18,823.00	20,692.00	9.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	702.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	80,895.00	10,457.00	-87.1%
Communications		5900	1,583.00	2,115.00	33.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>112,170.00</b>	<b>38,387.00</b>	<b>-65.8%</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%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	149,586.00	135,895.00	-9.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			149,586.00	135,895.00	-9.2%
TOTAL, EXPENDITURES			4,058,710.00	3,613,726.00	-11.0%
<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	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	14,010,681.00	14,049,894.00	0.3%
3) Other State Revenue		8300-8599	2,121,704.00	1,303,315.00	-38.6%
4) Other Local Revenue		8600-8799	368,000.00	263,936.00	-28.3%
5) TOTAL, REVENUES			16,500,385.00	15,617,145.00	-5.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,813,860.00	5,767,823.00	19.8%
3) Employee Benefits		3000-3999	3,052,504.00	3,468,748.00	13.6%
4) Books and Supplies		4000-4999	6,300,216.00	4,841,733.00	-23.1%
5) Services and Other Operating Expenditures		5000-5999	735,805.00	759,000.00	3.2%
6) Capital Outlay		6000-6999	675,108.00	250,000.00	-63.0%
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	430,387.00	492,805.00	14.5%
9) TOTAL, EXPENDITURES			16,007,880.00	15,580,109.00	-2.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			492,505.00	37,036.00	-92.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,627.00	1,000.00	-78.4%
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			4,627.00	1,000.00	-78.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			497,132.00	38,036.00	-92.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,347,719.00	18,844,851.00	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,347,719.00	18,844,851.00	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,347,719.00	18,844,851.00	2.7%
2) Ending Balance, June 30 (E + F1e)			18,844,851.00	18,882,887.00	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	200,000.00	200,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,314,246.00	18,352,205.00	0.2%
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	330,605.00	330,682.00	0.0%
Catering	0000	9780		330,682.00	
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	18,644,851.00		
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	200,000.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			18,844,851.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			18,844,851.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	13,787,848.00	13,695,102.00	-0.7%
Donated Food Commodities		8221	222,833.00	354,792.00	59.2%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,010,681.00	14,049,894.00	0.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,975,723.00	1,157,334.00	-41.4%
All Other State Revenue		8590	145,981.00	145,981.00	0.0%
TOTAL, OTHER STATE REVENUE			2,121,704.00	1,303,315.00	-38.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	132,225.00	30,000.00	-77.3%
Food Service Sales		8634	68,775.00	82,936.00	20.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	122,000.00	106,000.00	-13.1%
TOTAL, OTHER LOCAL REVENUE			368,000.00	263,936.00	-28.3%
TOTAL, REVENUES			16,500,385.00	15,617,145.00	-5.4%
<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	4,025,622.00	4,682,214.00	16.3%
Classified Supervisors' and Administrators' Salaries		2300	562,832.00	847,076.00	50.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	225,406.00	238,533.00	5.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,813,860.00</b>	<b>5,767,823.00</b>	<b>19.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	988,151.00	1,327,237.00	34.3%
OASDI/Medicare/Alternative		3301-3302	366,460.00	447,467.00	22.1%
Health and Welfare Benefits		3401-3402	1,461,755.00	1,415,573.00	-3.2%
Unemployment Insurance		3501-3502	29,491.00	28,840.00	-2.2%
Workers' Compensation		3601-3602	145,290.00	175,457.00	20.8%
OPEB, Allocated		3701-3702	61,357.00	74,174.00	20.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,052,504.00</b>	<b>3,468,748.00</b>	<b>13.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	701,559.00	416,353.00	-40.7%
Noncapitalized Equipment		4400	93,864.00	100,000.00	6.5%
Food		4700	5,504,793.00	4,325,380.00	-21.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,300,216.00</b>	<b>4,841,733.00</b>	<b>-23.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,482.00	16,000.00	-2.9%
Dues and Memberships		5300	2,015.00	3,000.00	48.9%
Insurance		5400-5450	330.00	1,000.00	203.0%
Operations and Housekeeping Services		5500	101,653.00	112,000.00	10.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	373,725.00	390,000.00	4.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,000.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	240,600.00	236,000.00	-1.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>735,805.00</b>	<b>759,000.00</b>	<b>3.2%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	519,325.00	200,000.00	-61.5%
Equipment Replacement		6500	155,783.00	50,000.00	-67.9%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>675,108.00</b>	<b>250,000.00</b>	<b>-63.0%</b>
<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%
<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>					
Transfers of Indirect Costs - Interfund		7350	430,387.00	492,805.00	14.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>430,387.00</b>	<b>492,805.00</b>	<b>14.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>16,007,880.00</b>	<b>15,580,109.00</b>	<b>-2.7%</b>
<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	4,627.00	1,000.00	-78.4%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>4,627.00</b>	<b>1,000.00</b>	<b>-78.4%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			4,627.00	1,000.00	-78.4%

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	25,250.00	10,000.00	-60.4%
5) TOTAL, REVENUES			25,250.00	10,000.00	-60.4%
<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>			25,250.00	10,000.00	-60.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,202,558.00	0.00	-100.0%
b) Transfers Out		7600-7629	993,631.00	16,000,086.00	1,510.3%
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			19,208,927.00	(16,000,086.00)	-183.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			19,234,177.00	(15,990,086.00)	-183.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,848,813.00	24,082,990.00	396.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,848,813.00	24,082,990.00	396.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,848,813.00	24,082,990.00	396.7%
2) Ending Balance, June 30 (E + F1e)			24,082,990.00	8,092,904.00	-66.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	15,730,060.00	8,092,904.00	-48.6%
Anticipated Future Program Enhancement	0000	9780	15,730,060.00		
Anticipated Future Program Enhancements	0000	9780		8,092,904.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	8,352,930.00	0.00	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	24,082,990.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			24,082,990.00		
<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)			24,082,990.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,250.00	10,000.00	-60.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,250.00	10,000.00	-60.4%
TOTAL, REVENUES			25,250.00	10,000.00	-60.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	20,202,558.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,202,558.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	993,631.00	16,000,086.00	1,510.3%
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			993,631.00	16,000,086.00	1,510.3%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>CONTRIBUTIONS</b>					
Contributions from 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)			19,208,927.00	(16,000,086.00)	-183.3%

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	438,748.00	275,000.00	-37.3%
5) TOTAL, REVENUES			438,748.00	275,000.00	-37.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	74,262.00	0.00	-100.0%
3) Employee Benefits		3000-3999	25,728.00	0.00	-100.0%
4) Books and Supplies		4000-4999	159,674.00	40,000.00	-74.9%
5) Services and Other Operating Expenditures		5000-5999	147,134.00	139,480.00	-5.2%
6) Capital Outlay		6000-6999	17,168,459.00	103,610,614.00	503.5%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,575,257.00	103,790,094.00	490.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(17,136,509.00)	(103,515,094.00)	504.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	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>			(17,136,509.00)	(103,515,094.00)	504.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	153,030,826.00	135,894,317.00	-11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			153,030,826.00	135,894,317.00	-11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			153,030,826.00	135,894,317.00	-11.2%
2) Ending Balance, June 30 (E + F1e)			135,894,317.00	32,379,223.00	-76.2%
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	135,894,317.00	32,379,223.00	-76.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	135,894,317.00		
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			135,894,317.00		
<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)			135,894,317.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	438,000.00	275,000.00	-37.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	748.00	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			438,748.00	275,000.00	-37.3%
TOTAL, REVENUES			438,748.00	275,000.00	-37.3%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	74,262.00	0.00	-100.0%
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			74,262.00	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	16,677.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	5,474.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	358.00	0.00	-100.0%
Workers' Compensation		3601-3602	2,261.00	0.00	-100.0%
OPEB, Allocated		3701-3702	958.00	0.00	-100.0%
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			25,728.00	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	70,808.00	20,000.00	-71.8%
Noncapitalized Equipment		4400	88,866.00	20,000.00	-77.5%
TOTAL, BOOKS AND SUPPLIES			159,674.00	40,000.00	-74.9%
<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	23,400.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	123,734.00	139,480.00	12.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			147,134.00	139,480.00	-5.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	415,044.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	16,566,711.00	93,170,101.00	462.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	186,704.00	10,440,513.00	5,492.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,168,459.00	103,610,614.00	503.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			17,575,257.00	103,790,094.00	490.5%
<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	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%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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	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	7,600,000.00	3,100,000.00	-59.2%
5) TOTAL, REVENUES			7,600,000.00	3,100,000.00	-59.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	115,275.00	114,147.00	-1.0%
3) Employee Benefits		3000-3999	64,263.00	66,967.00	4.2%
4) Books and Supplies		4000-4999	25,344.00	100,090.00	294.9%
5) Services and Other Operating Expenditures		5000-5999	107,417.00	177,275.00	65.0%
6) Capital Outlay		6000-6999	135,350.00	12,980,000.00	9,490.0%
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			447,649.00	13,438,479.00	2,902.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,152,351.00	(10,338,479.00)	-244.5%
<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>			7,152,351.00	(10,338,479.00)	-244.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,336,467.00	36,488,818.00	24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,336,467.00	36,488,818.00	24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,336,467.00	36,488,818.00	24.4%
2) Ending Balance, June 30 (E + F1e)			36,488,818.00	26,150,339.00	-28.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	36,488,818.00	26,150,339.00	-28.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	36,488,818.00		
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			36,488,818.00		
<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)			36,488,818.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	7,500,000.00	3,000,000.00	-60.0%
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			7,600,000.00	3,100,000.00	-59.2%
TOTAL, REVENUES			7,600,000.00	3,100,000.00	-59.2%

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	1,487.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	113,788.00	114,147.00	0.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			115,275.00	114,147.00	-1.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	26,403.00	28,960.00	9.7%
OASDI/Medicare/Alternative		3301-3302	8,696.00	8,732.00	0.4%
Health and Welfare Benefits		3401-3402	23,611.00	23,763.00	0.6%
Unemployment Insurance		3501-3502	569.00	571.00	0.4%
Workers' Compensation		3601-3602	3,501.00	3,473.00	-0.8%
OPEB, Allocated		3701-3702	1,483.00	1,468.00	-1.0%
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			64,263.00	66,967.00	4.2%
<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	10,322.00	14,678.00	42.2%
Noncapitalized Equipment		4400	15,022.00	85,412.00	468.6%
TOTAL, BOOKS AND SUPPLIES			25,344.00	100,090.00	294.9%
<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	107,417.00	177,275.00	65.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			107,417.00	177,275.00	65.0%
<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	129,968.00	8,670,000.00	6,570.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	5,382.00	4,310,000.00	79,981.8%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			135,350.00	12,980,000.00	9,490.0%
<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	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			447,649.00	13,438,479.00	2,902.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	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	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	12,515,381.00	12,478,541.00	-0.3%
5) TOTAL, REVENUES			12,515,381.00	12,478,541.00	-0.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,408.00	213,850.00	1,954.7%
3) Employee Benefits		3000-3999	3,590.00	112,115.00	3,023.0%
4) Books and Supplies		4000-4999	10,352.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	938,753.00	818,592.00	-12.8%
6) Capital Outlay		6000-6999	9,486,604.00	2,632,503.00	-72.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,449,707.00	3,777,060.00	-63.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,065,674.00	8,701,481.00	321.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,423,134.00	8,971,877.00	39.7%
2) Other Sources/Uses					
a) Sources		8930-8979	1,338,684.00	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			(5,084,450.00)	(8,971,877.00)	76.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,018,776.00)	(270,396.00)	-91.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,518,153.00	40,499,377.00	-6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,518,153.00	40,499,377.00	-6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,518,153.00	40,499,377.00	-6.9%
2) Ending Balance, June 30 (E + F1e)			40,499,377.00	40,228,981.00	-0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,013,348.00	16,073,032.00	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	24,486,029.00	24,155,949.00	-1.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	40,499,377.00		
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			40,499,377.00		
<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)			40,499,377.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	12,113,541.00	12,113,541.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	225,840.00	230,000.00	1.8%
Interest		8660	141,000.00	135,000.00	-4.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	35,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,515,381.00	12,478,541.00	-0.3%
TOTAL, REVENUES			12,515,381.00	12,478,541.00	-0.3%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	10,408.00	213,850.00	1,954.7%
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			10,408.00	213,850.00	1,954.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,336.00	53,949.00	2,209.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	754.00	16,360.00	2,069.8%
Unemployment Insurance		3401-3402	0.00	31,482.00	New
Workers' Compensation		3501-3502	50.00	1,069.00	2,038.0%
OPEB, Allocated		3601-3602	316.00	6,505.00	1,958.5%
OPEB, Active Employees		3701-3702	134.00	2,750.00	1,952.2%
Other Employee Benefits		3751-3752	0.00	0.00	0.0%
		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,590.00</b>	<b>112,115.00</b>	<b>3,023.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	981.00	0.00	-100.0%
Noncapitalized Equipment		4400	9,371.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>10,352.00</b>	<b>0.00</b>	<b>-100.0%</b>
<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	208,261.00	186,177.00	-10.6%
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	730,492.00	632,415.00	-13.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>938,753.00</b>	<b>818,592.00</b>	<b>-12.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	6,418,321.00	2,034,547.00	-68.3%
Buildings and Improvements of Buildings		6200	1,654,094.00	300,000.00	-81.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	1,414,189.00	297,956.00	-78.9%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>9,486,604.00</b>	<b>2,632,503.00</b>	<b>-72.3%</b>
<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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>10,449,707.00</b>	<b>3,777,060.00</b>	<b>-63.9%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,423,134.00	8,971,877.00	39.7%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>6,423,134.00</b>	<b>8,971,877.00</b>	<b>39.7%</b>
<b>OTHER SOURCES/USES</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	1,338,684.00	0.00	-100.0%
(c) TOTAL, SOURCES			1,338,684.00	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)			(5,084,450.00)	(8,971,877.00)	76.5%

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	51,556,528.00	51,556,528.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,556,528.00	51,556,528.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,556,528.00	51,556,528.00	0.0%
2) Ending Balance, June 30 (E + F1e)			51,556,528.00	51,556,528.00	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	51,556,528.00	51,556,528.00	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>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

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

Description	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	10,376.00	12,290.00	18.4%
4) Other Local Revenue		8600-8799	5,605,032.00	5,753,181.00	2.6%
5) TOTAL, REVENUES			5,615,408.00	5,765,471.00	2.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	117,183.00	120,592.00	2.9%
3) Employee Benefits		3000-3999	2,227,916.00	2,022,123.00	-9.2%
4) Books and Supplies		4000-4999	124,597.00	100,000.00	-19.7%
5) Services and Other Operating Expenses		5000-5999	6,192,587.00	5,964,543.00	-3.7%
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			8,662,283.00	8,207,258.00	-5.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,046,875.00)	(2,441,787.00)	-19.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,034,575.00	2,815,064.00	-7.2%
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			3,034,575.00	2,815,064.00	-7.2%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(12,300.00)	373,277.00	-3,134.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	23,137,825.00	23,125,525.00	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,137,825.00	23,125,525.00	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			23,137,825.00	23,125,525.00	-0.1%
2) Ending Net Position, June 30 (E + F1e)			23,125,525.00	23,498,802.00	1.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	5,430,263.00	5,530,572.00	1.8%
c) Unrestricted Net Position		9790	17,695,262.00	17,968,230.00	1.5%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	23,125,525.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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			23,125,525.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			23,125,525.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	10,376.00	12,290.00	18.4%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,376.00	12,290.00	18.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	122,400.00	61,500.00	-49.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	5,279,502.00	5,494,296.00	4.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	203,130.00	197,385.00	-2.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,605,032.00	5,753,181.00	2.6%
TOTAL, REVENUES			5,615,408.00	5,765,471.00	2.7%
<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	117,183.00	120,592.00	2.9%
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			117,183.00	120,592.00	2.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	30,041.00	35,140.00	17.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,651.00	1,748.00	5.9%
Health and Welfare Benefits		3401-3402	1,854,100.00	1,746,177.00	-5.8%
Unemployment Insurance		3501-3502	570.00	603.00	5.8%
Workers' Compensation		3601-3602	3,565.00	3,668.00	2.9%
OPEB, Allocated		3701-3702	337,989.00	234,787.00	-30.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,227,916.00	2,022,123.00	-9.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	55,530.00	55,000.00	-1.0%
Noncapitalized Equipment		4400	69,067.00	45,000.00	-34.8%
TOTAL, BOOKS AND SUPPLIES			124,597.00	100,000.00	-19.7%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,507,466.00	2,332,609.00	-7.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	58,816.00	45,000.00	-23.5%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	3,626,305.00	3,586,934.00	-1.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,192,587.00	5,964,543.00	-3.7%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			8,662,283.00	8,207,258.00	-5.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	3,034,575.00	2,815,064.00	-7.2%
(a) TOTAL, INTERFUND TRANSFERS IN			3,034,575.00	2,815,064.00	-7.2%
<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)			3,034,575.00	2,815,064.00	-7.2%

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	17,491.20	17,491.20	20,297.25	18,241.21	18,241.21	18,241.21
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	17,491.20	17,491.20	20,297.25	18,241.21	18,241.21	18,241.21
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	5.76					
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	5.76	0.00	0.00	0.00	0.00	0.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	17,496.96	17,491.20	20,297.25	18,241.21	18,241.21	18,241.21
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b> a. County Group Home and Institution Pupils b. Juvenile Halls, Homes, and Camps c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)] <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b> a. County Community Schools b. Special Education-Special Day Class c. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	780.25	780.25	780.25	780.25	780.25	780.25
<b>6. Charter School County Program Alternative Education ADA</b> a. County Group Home and Institution Pupils b. Juvenile Halls, Homes, and Camps c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	780.25	780.25	780.25	780.25	780.25	780.25
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	780.25	780.25	780.25	780.25	780.25	780.25

**Palm Springs Unified School District**  
**Multiyear Budget Projections Adopted Budget Reporting Period for the FY 2022/2023**  
**Combined General Fund: Restricted & Unrestricted**

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DESCRIPTION	Object Codes	Unaudited Actuals 2016/2017	Unaudited Actuals 2017/2018	Unaudited Actuals 2018/2019	Unaudited Actuals 2019/2020	Unaudited Actuals 2020/2021	Estimated Actuals 2021/2022	Adopted Budget 2022/2023	Projected Budget 2023/2024	Projected Budget 2024/2025
<b>COLA Actual/Projection %</b>		0.00%	1.56%	3.70%	3.26%	0.00%	<b>5.07%</b>	<b>6.56%</b>	<b>3.61%</b>	<b>3.64%</b>
<b>ADA Actual/Projection (Number)</b>		20,869	20,655	20,436	20,295	20,297	<b>17,497</b>	<b>18,241</b>	<b>18,061</b>	<b>18,061</b>
<i>(excluding County and Charter)</i>										
<b>REVENUES</b>										
LCFF/Revenue Limit	8010-8099	214,658,226	219,122,344	234,407,938	240,743,798	242,855,070	269,436,857	262,428,494	271,727,237	278,743,641
Federal	8100-8299	16,891,033	19,379,247	24,008,546	22,614,086	58,405,756	140,762,989	29,418,484	20,187,732	20,922,565
State	8300-8599	26,906,425	24,242,733	27,666,204	28,934,034	28,701,879	56,429,084	25,372,873	10,587,380	10,972,760
Local	8600-8799	14,744,207	14,169,263	15,231,715	15,681,102	18,698,515	21,981,410	20,232,354	20,232,354	20,232,354
<b>Total Revenues</b>		<b>273,199,890</b>	<b>276,913,588</b>	<b>301,314,403</b>	<b>307,973,019</b>	<b>356,170,221</b>	<b>488,610,340</b>	<b>337,452,205</b>	<b>322,734,703</b>	<b>330,871,320</b>
<b>EXPENDITURES</b>										
Certificated Salaries	1000-1999	121,020,258	123,576,688	129,674,151	129,976,183	131,370,506	140,326,739	143,631,796	140,525,170	141,138,352
Classified Salaries	2000-2999	39,529,668	41,204,753	43,434,766	45,368,859	47,587,736	51,164,376	56,002,312	52,719,308	53,041,222
Benefits	3000-3999	68,019,585	72,756,367	80,019,571	88,657,967	85,133,109	95,310,573	108,814,968	89,287,114	90,552,360
Books & Supplies	4000-4999	16,725,910	11,983,787	14,392,855	16,814,779	28,702,041	134,677,413	18,714,682	16,386,491	16,386,491
Contracts & Services	5000-5999	32,360,438	33,544,255	37,870,240	36,208,389	36,669,709	61,426,366	38,628,733	34,578,733	32,378,733
Capital Outlay	6000-6999	1,370,568	989,808	1,111,156	461,995	1,090,302	3,847,539	423,400	423,400	423,400
Other Outgo	71XX-72XX,74XX	282,830	65,190	110,134	107,779	156,479	105,000	115,000	115,000	115,000
Support Costs	7300-7399	(1,127,668)	(1,326,163)	(1,357,962)	(1,333,876)	(1,497,133)	(1,220,127)	(1,330,593)	(1,330,593)	(1,330,593)
<b>Total Expenditures</b>		<b>278,181,591</b>	<b>282,794,686</b>	<b>305,254,911</b>	<b>316,262,076</b>	<b>329,212,750</b>	<b>485,637,879</b>	<b>365,000,298</b>	<b>332,704,623</b>	<b>332,704,965</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>		<b>(4,981,701)</b>	<b>(5,881,098)</b>	<b>(3,940,508)</b>	<b>(8,289,056)</b>	<b>26,957,471</b>	<b>2,972,461</b>	<b>(27,548,093)</b>	<b>(9,969,920)</b>	<b>(1,833,645)</b>
<b>OTHER SOURCES &amp; USES</b>										
Transfers In & Other Sources	8910-8979	6,084,162	5,930,109	12,760,807	7,494,466	4,644,158	8,161,112	25,883,934	7,933,848	7,933,848
Transfers Out & Other Uses	7610-7699	1,131,578	1,316,957	1,653,753	2,143,944	2,538,560	23,241,760	2,816,064	2,816,064	2,816,064
Contributions	8980-8999	-	-	-	-	-	-	-	-	-
<b>Total, Other Sources &amp; Uses</b>		<b>4,952,584</b>	<b>4,613,152</b>	<b>11,107,054</b>	<b>5,350,521</b>	<b>2,105,597</b>	<b>(15,080,648)</b>	<b>23,067,870</b>	<b>5,117,784</b>	<b>5,117,784</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>(29,117)</b>	<b>(1,267,945)</b>	<b>7,166,546</b>	<b>(2,938,535)</b>	<b>29,063,069</b>	<b>(12,108,187)</b>	<b>(4,480,223)</b>	<b>(4,852,136)</b>	<b>3,284,139</b>
<b>FUND BALANCE, RESERVES</b>										
Beginning Balance		27,339,415	27,310,298	26,042,352	33,208,898	30,270,363	59,333,431	47,225,274	42,745,051	37,892,915
Audit Adjustments		-	-	-	-	-	30	-	-	-
Net Beginning Balance, July 1		27,339,415	27,310,298	26,042,352	33,208,898	30,270,363	59,333,461	47,225,274	42,745,051	37,892,915
Ending Balance		27,310,298	26,042,352	33,208,898	30,270,363	59,333,431	47,225,274	42,745,051	37,892,915	41,177,054
<b>Reserve Amounts:</b>										
9711 Revolving Cash		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
9712 Stores		80,009	39,351	26,671	98,188	71,684	50,000	50,000	50,000	50,000
9713 Prepaid Expenditures		60,843	301,879	124,375	927	1,035,088	-	-	-	-
9740 Legally Restricted		3,028,778	2,763,176	4,158,455	(1,028,794)	12,332,153	25,597,293	25,007,636	27,474,106	30,805,604
9789 Unassigned-Reserved for Economic Uncert		8,379,395	8,906,773	9,207,260	9,552,642	9,952,540	15,330,458	11,034,491	10,065,621	10,065,631
9790 Unassigned - Future Shortfalls		-	3,850,363	1,604,413	7,957,253	4,334,213	108,829	-	203,189	155,819
9790 Unassigned - Lottery Unrestricted		-	-	-	-	-	-	-	-	-
9780 Assigned-Designated Carryover		9,395,186	-	9,265,438	4,439,213	8,887,069	-	-	-	-
9780 Assigned-Designated Carryover - Lottery		-	-	-	-	201,410	-	-	-	-
9780 Assigned-Operational Expectations		-	10,080,811	-	2,814,402	3,774,178	3,359,677	2,528,311	-	-
9780 Assigned-LCAP Reserve per MPP		6,266,087	-	7,669,865	5,534,110	15,730,060	-	-	-	-
9780 Assigned -Textbook Adoptions		-	-	1,052,423	-	2,913,555	2,679,017	4,024,613	-	-
9780 Assigned-Repair & Replacement of Equipment		-	-	-	-	-	-	-	-	-
9780 Assigned-Mental Health & Other Programs		-	-	-	802,423	1,482	-	-	-	-
<b>% of Reserve (9770 and 9790)</b>		<b>3.00%</b>	<b>3.13%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.01%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>
<b>Fund 17 -NonCapital Special Reserve</b>		<b>8,932,620</b>	<b>9,062,048</b>	<b>4,709,137</b>	<b>4,827,764</b>	<b>4,848,813</b>	<b>24,082,990</b>	<b>8,092,904</b>	<b>8,102,904</b>	<b>8,112,904</b>

**Palm Springs Unified School District**  
**Multiyear Budget Projections Adopted Budget Reporting Period for the FY 2022/2023**

**General Fund: Unrestricted**

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DESCRIPTION	Object Codes	Unaudited Actuals 2016/2017	Unaudited Actuals 2017/2018	Unaudited Actuals 2018/2019	Unaudited Actuals 2019/2020	Unaudited Actuals 2020/2021	Estimated Actuals 2021/2022	Adopted Budget 2022/2023	Projected Budget 2023/2024	Projected Budget 2024/2025
<b>COLA Actual/Projection %</b>		0.00%	1.56%	3.70%	3.26%	0.00%	<b>5.07%</b>	<b>6.56%</b>	<b>3.61%</b>	<b>3.64%</b>
<b>ADA Actual/Projection (Number)</b>		20,869	20,655	20,436	20,295	20,297	<b>17,497</b>	<b>18,241</b>	<b>18,061</b>	<b>18,061</b>
<i>(excluding County and Charter)</i>										
<b>REVENUES</b>										
LCFE/Revenue Limit	8010-8099	214,658,226	219,122,344	234,407,938	240,743,798	242,855,070	269,436,857	262,428,494	271,727,237	278,743,641
Federal	8100-8299	917,896	481,249	1,988,140	1,099,037	134,501	126,438	63,219	65,501	67,885
State	8300-8599	8,543,711	7,368,409	8,222,099	5,484,298	4,469,427	3,987,107	3,608,632	3,738,904	3,875,000
Local	8600-8799	3,228,881	2,652,685	3,066,135	2,796,030	3,093,697	3,665,396	3,535,002	3,535,002	3,535,002
Total REVENUE TOTALS		227,348,713	229,624,688	247,684,312	250,123,162	250,552,695	277,215,798	269,635,347	279,066,644	286,221,528
<b>EXPENDITURES</b>										
Certificated Salaries	1000-1999	100,775,489	101,938,858	106,192,746	106,560,271	104,472,249	115,445,812	116,493,028	116,740,922	116,992,584
Classified Salaries	2000-2999	27,985,433	28,763,697	30,447,389	31,213,749	30,732,137	34,926,596	37,241,812	37,395,023	37,549,903
Benefits	3000-3999	45,048,548	49,756,442	54,344,715	56,718,130	55,513,499	63,502,043	69,748,051	69,843,892	70,710,729
Books & Supplies	4000-4999	10,390,785	6,758,552	9,060,342	7,150,599	4,200,016	12,193,275	12,258,218	9,930,027	9,930,027
Contracts & Services	5000-5999	23,245,311	22,408,146	24,049,227	21,712,066	16,636,715	37,907,347	27,988,033	23,938,033	21,738,033
Capital Outlay	6000-6999	891,045	456,179	289,321	136,710	207,268	284,658	163,400	163,400	163,400
Other Outgo	71XX-72XX,74XX	282,830	65,190	110,134	84,408	105,212	105,000	115,000	115,000	115,000
Support Costs	7300-7399	(1,707,337)	(2,107,040)	(2,186,765)	(2,213,449)	(3,045,482)	(6,226,895)	(1,945,570)	(1,945,570)	(1,945,570)
Total Expenditures		206,912,105	208,040,025	222,307,109	221,362,484	208,821,615	258,137,836	262,061,972	256,180,727	255,254,106
<b>Excess (Deficiency) of Revenues over Expenditures</b>		20,436,607	21,584,663	25,377,203	28,760,678	41,731,080	19,077,962	7,573,375	22,885,917	30,967,422
<b>OTHER SOURCES &amp; USES</b>										
Transfers In & Other Sources	8910-8979	3,506,335	3,167,626	9,908,075	4,695,378	3,862,063	7,416,765	22,971,963	5,021,877	5,021,877
Transfers Out & Other Uses	7610-7699	1,131,578	1,316,957	1,653,753	2,143,944	2,538,560	23,241,760	2,816,064	2,816,064	2,816,064
Contributions	8980-8999	(21,617,021)	(24,482,099)	(27,815,833)	(29,063,397)	(27,352,461)	(28,626,294)	(31,619,840)	(32,410,336)	(33,220,594)
Total, Other Sources & Uses		(19,242,264)	(22,631,431)	(19,561,511)	(26,511,963)	(26,028,958)	(44,451,289)	(11,463,941)	(30,204,523)	(31,014,781)
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		1,194,343	(1,046,769)	5,815,692	2,248,715	15,702,121	(25,373,327)	(3,890,566)	(7,318,606)	(47,359)
<b>FUND BALANCE, RESERVES</b>										
Beginning Balance		23,087,176	24,281,520	23,234,751	29,050,443	31,299,157	47,001,278	21,627,981	17,737,415	10,418,809
Audit Adjustments (rounding)		-	-	-	-	-	30	-	-	-
Net Beginning Balance, July 1		23,087,176	24,281,520	23,234,751	29,050,443	31,299,157	47,001,308	21,627,981	17,737,415	10,418,809
Ending Balance, June 30		24,281,520	23,234,751	29,050,443	31,299,157	47,001,278	21,627,981	17,737,415	10,418,809	10,371,450
<b>Reserve Amounts:</b>										
9711 Revolving Cash		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
9712 Stores		80,009	39,351	26,671	98,188	71,684	50,000	50,000	50,000	50,000
9713 Prepaid Expenditures		60,843	257,454	124,375	927	1,035,088	-	-	-	-
9740 Legally Restricted		-	-	-	-	-	-	-	-	-
9789 Unassigned-Reserved for Economic Uncertainties		<b>8,379,395</b>	<b>8,906,773</b>	<b>9,207,260</b>	<b>9,552,642</b>	<b>9,952,540</b>	<b>15,330,458</b>	<b>11,034,491</b>	<b>10,065,621</b>	<b>10,065,631</b>
9790 Unassigned - Future Shortfalls		-	<b>3,850,363</b>	<b>1,604,413</b>	<b>7,957,253</b>	<b>4,334,213</b>	<b>108,829</b>	-	<b>203,189</b>	<b>155,819</b>
9790 Unassigned - Lottery Unrestricted		-	-	-	-	-	-	-	-	-
9780 Assigned-Designated Carryover		<b>9,395,186</b>	-	<b>9,265,438</b>	<b>4,439,213</b>	<b>8,887,069</b>	-	-	-	-
9780 Assigned-Designated Carryover - Lottery		-	-	-	-	<b>201,410</b>	-	-	-	-
9780 Assigned-Operational Expectations R#1100		-	<b>10,080,811</b>	-	<b>2,814,402</b>	<b>3,774,178</b>	<b>3,359,677</b>	<b>2,528,311</b>	-	-
9780 Assigned-LCAP Reserve per MPP		<b>6,266,087</b>	-	<b>7,669,865</b>	<b>5,534,110</b>	<b>15,730,060</b>	-	-	-	-
9780 Assigned-Textbook Adoptions		-	-	<b>1,052,423</b>	-	<b>2,913,555</b>	<b>2,679,017</b>	<b>4,024,613</b>	-	-
9780 Assigned-Repair & Replacement of Equipment		-	-	-	-	-	-	-	-	-
9780 Assigned-Mental Health & Other Programs		-	-	-	<b>802,423</b>	<b>1,482</b>	-	-	-	-





**PALM SPRINGS UNIFIED SCHOOL DISTRICT  
CASH FLOW -- FISCAL YEAR 2021/2022**

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL	
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Estimate	Estimate		
<b>BEGINNING CASH</b>	<b>50,720,074</b>	<b>31,114,020</b>	<b>55,254,536</b>	<b>45,634,572</b>	<b>47,220,112</b>	<b>45,480,756</b>	<b>80,441,196</b>	<b>86,406,049</b>	<b>88,150,228</b>	<b>89,224,848</b>	<b>93,499,679</b>	<b>81,572,307</b>		
<b>REVENUE</b>														
LCFF	8011	8,154,537	8,154,537	14,678,166	14,678,166	14,678,166	14,678,166	14,678,166	16,175,086	16,175,086	16,175,086	15,286,611	0	153,511,773
Education Protection Account	8012	0	0	12,648,351	0	0	12,648,351	0	0	17,359,467	0	0	11,898,424	54,554,593
Rev Limit State Aid PY	8019	0	0	0	0	0	0	0	0	0	0	0	0	0
Property Taxes	8020 - 8089	0	1,506,035	381,154	745,742	2,025,816	14,858,322	9,251,425	12,352,805	869,264	4,848,026	15,716	(12,591)	46,841,714
In Lieu of Property taxes	8090 - 8099	0	(110,306)	(220,609)	(179,014)	(156,901)	(156,901)	(156,901)	(156,901)	(302,686)	(116,182)	(137,287)	(137,287)	(1,830,975)
Federal Revenues	8100 - 8299	38,667	5,815,512	10,284,518	2,979,888	847,389	6,200,176	(1,763,804)	514,162	2,335,989	7,745,425	6,073,564	63,987,876	105,059,362
Other State Revenue	8300 - 8599	0	136,902	5,175,036	137,273	6,477,623	6,832,574	5,437,064	2,879,770	2,618,586	1,504,422	13,786,771	14,755,761	59,741,782
Other Local Revenue	8600 - 8799	23,282	73,988	508,947	579,043	904,671	5,732,251	222,498	3,359,631	407,069	172,597	2,310,362	1,693,756	15,988,095
<b>TOTAL REVENUES</b>	<b>8,216,486</b>	<b>15,576,668</b>	<b>43,455,563</b>	<b>18,941,098</b>	<b>24,776,764</b>	<b>60,792,939</b>	<b>27,668,448</b>	<b>35,124,553</b>	<b>39,462,775</b>	<b>30,329,374</b>	<b>37,335,738</b>	<b>92,185,938</b>	<b>433,866,344</b>	
<b>EXPENDITURES</b>														
Certificated Salaries	1000 - 1999	1,354,239	11,599,549	11,711,141	11,836,692	11,932,232	11,682,426	12,182,205	14,905,793	12,390,370	12,635,977	12,385,633	14,289,418	138,905,675
Classified Salaries	2000 - 2999	2,757,124	3,970,967	3,959,886	4,039,941	4,058,668	3,976,453	4,065,928	5,038,530	4,267,217	4,251,900	4,325,853	6,033,446	50,745,914
Employee Benefits	3000 - 3999	3,659,796	6,678,111	6,510,350	6,606,743	6,668,473	6,621,626	6,754,977	7,746,232	6,946,870	7,015,692	7,151,147	22,495,652	94,855,669
Books & Supplies	4000 - 4999	572,250	2,586,615	1,792,619	1,070,600	1,313,678	974,121	1,161,839	2,468,554	850,953	1,187,323	16,497,286	33,076,542	63,552,381
Services/Oper Expenses	5000 - 5999	3,281,291	3,379,353	3,758,027	3,485,853	2,553,010	3,077,942	3,348,847	3,593,338	3,362,041	4,478,110	11,724,030	13,235,059	59,276,901
Capital Outlay	6000 - 6599	26,165	36,425	244,009	104,241	46,078	86,017	240,479	10,842	255,225	5,102	385,496	2,407,460	3,847,539
Other Outgo	7100 - 7299	4,731	(18,193)	8,515	8,515	8,515	8,515	8,515	207	207	207	1,474	(6,154)	25,054
Other Outgo	7400 - 7499	0	0	0	0	0	0	0	0	0	0	0	0	0
Direct/Indirect Costs	7300 - 7399	0	(26,128)	(11,572)	(78,706)	(57,594)	(33,539)	(59,896)	(33,008)	(22,728)	(47,999)	(108,083)	(7,853)	(487,106)
<b>TOTAL EXPENDITURES</b>	<b>11,655,596</b>	<b>28,206,699</b>	<b>27,972,975</b>	<b>27,073,879</b>	<b>26,523,060</b>	<b>26,393,561</b>	<b>27,702,894</b>	<b>33,730,488</b>	<b>28,050,155</b>	<b>29,526,312</b>	<b>52,362,836</b>	<b>91,523,571</b>	<b>410,722,026</b>	
<b>OTHER SOURCES / USES</b>														
Interfund Transfers In	8910 - 8929	0	0	25,000	0	0	0	0	0	0	2,380,827	3,374,458	5,780,285	
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0	0	0	0	
Interfund Transfers Out	7610 - 7629	2,473,482	0	0	0	0	0	0	261,093	0	0	0	2,734,575	
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0	0	0	0	
<b>TOTAL OTHER SOURCES / USES</b>	<b>(2,473,482)</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(261,093)</b>	<b>0</b>	<b>2,380,827</b>	<b>3,374,458</b>	<b>3,045,710</b>	
<b>PRIOR YEAR TRANSACTIONS</b>														
Cash Collections Awaiting Deposit	9140	0	0	0	0	0	0	0	0	0	0	0	0	
Accounts Receivable / Due From	9200 / 9310 / 9311	(9,519,982)	37,791,499	1,773,871	9,979,389	0	573,145	6,029,757	369,488	717,602	3,509,488	38,283	73,286	51,335,826
Prepaid Expenditures	9330	1,011,480	23,608	0	0	0	0	0	0	0	0	0	1,035,088	
Accounts Payable / Due To	9500 / 9610 / 9611	25,194,882	69,798	135,543	273,520	6	14,528	3,913	9,022	10,778,947	10,497	30,515	402,551	36,923,722
Deferred Revenue	9650	0	6,716,724	0	(300)	0	0	0	0	0	327,343	0	7,043,767	
<b>NET PRIOR YEAR TRANSACTIONS</b>	<b>(33,703,384)</b>	<b>37,745,309</b>	<b>(5,078,396)</b>	<b>9,705,869</b>	<b>294</b>	<b>558,617</b>	<b>6,025,844</b>	<b>360,466</b>	<b>(10,061,345)</b>	<b>3,498,991</b>	<b>(319,575)</b>	<b>(329,265)</b>	<b>8,403,425</b>	
<b>OTHER ADJUSTMENTS</b>														
Stores	9320	9,922	25,238	(49,156)	12,452	6,646	2,445	(26,545)	(10,352)	(15,562)	(27,222)	38,475	94,655	60,996
Temporary Loans from other funds	9311		(1,000,000)	0	0	0	0	0	0	0	1,000,000	0	0	
Temporary Loans to other funds	9611	20,000,000	0	(20,000,000)	0	0	0	0	0	0	0	0	0	
<b>TOTAL MISC ADJUSTMENTS</b>	<b>20,009,922</b>	<b>(974,762)</b>	<b>(20,049,156)</b>	<b>12,452</b>	<b>6,646</b>	<b>2,445</b>	<b>(26,545)</b>	<b>(10,352)</b>	<b>(15,562)</b>	<b>(27,222)</b>	<b>1,038,475</b>	<b>94,655</b>	<b>60,996</b>	
<b>NET INCREASE / DECREASE</b>	<b>(19,606,054)</b>	<b>24,140,516</b>	<b>(9,619,964)</b>	<b>1,585,540</b>	<b>(1,739,356)</b>	<b>34,960,440</b>	<b>5,964,853</b>	<b>1,744,179</b>	<b>1,074,620</b>	<b>4,274,831</b>	<b>(11,927,372)</b>	<b>3,802,216</b>	<b>34,654,449</b>	
<b>ENDING CASH BALANCE</b>	<b>31,114,020</b>	<b>55,254,536</b>	<b>45,634,572</b>	<b>47,220,112</b>	<b>45,480,756</b>	<b>80,441,196</b>	<b>86,406,049</b>	<b>88,150,228</b>	<b>89,224,848</b>	<b>93,499,679</b>	<b>81,572,307</b>	<b>85,374,523</b>	<b>85,374,523</b>	

**PALM SPRINGS UNIFIED SCHOOL DISTRICT  
CASH FLOW -- FISCAL YEAR 2022/2023**

	JULY Estimate	AUGUST Estimate	SEPTEMBER Estimate	OCTOBER Estimate	NOVEMBER Estimate	DECEMBER Estimate	JANUARY Estimate	FEBRUARY Estimate	MARCH Estimate	APRIL Estimate	MAY Estimate	JUNE Estimate	TOTAL	
<b>BEGINNING CASH</b>	<b>85,374,523</b>	<b>93,249,541</b>	<b>77,105,499</b>	<b>97,532,102</b>	<b>89,952,362</b>	<b>51,793,839</b>	<b>66,365,765</b>	<b>77,073,508</b>	<b>65,929,875</b>	<b>63,434,509</b>	<b>51,904,896</b>	<b>55,224,279</b>		
<b>REVENUE</b>														
LCFF	8011	8,809,479	8,809,479	17,618,957	17,618,957	17,618,957	17,618,957	17,618,957	14,095,166	14,095,166	14,095,166	14,095,166	0	162,094,408
Education Protection Account	8012	0	0	8,860,916	0	0	8,860,916	0	0	8,860,916	0	0	8,860,916	35,443,662
Rev Limit State Aid PY	8019	0	0	0	0	0	0	0	0	0	0	0	0	0
Property Taxes	8020 - 8089	0	1,258,970	93,085	2,344,825	0	11,717,271	15,983,103	181,026	317,200	3,846,126	9,270,661	7,735,353	52,747,620
In Lieu of Property taxes	8090 - 8099	0	(7,123)	(334,005)	(151,717)	(151,613)	(151,613)	(151,613)	(151,613)	(254,444)	(148,307)	(131,296)	(131,296)	(1,764,640)
Federal Revenues	8100 - 8299	156,734	999,251	12,359,968	616,456	135,674	2,078,185	962,159	283,324	147,302	2,398,350	510,433	4,666,813	25,314,649
Other State Revenue	8300 - 8599	123,462	(117,330)	1,771,409	2,177	593,343	1,716,162	771,197	475,323	1,624,011	89,132	9,330,973	10,616,300	26,996,159
Other Local Revenue	8600 - 8799	737,606	765,143	3,281,057	1,342,066	1,359,851	154,842	1,290,153	1,523,187	887,173	663,771	1,137,856	1,483,903	14,626,608
<b>TOTAL REVENUES</b>	<b>9,827,279</b>	<b>11,708,389</b>	<b>43,651,386</b>	<b>21,772,765</b>	<b>19,556,212</b>	<b>41,994,721</b>	<b>36,473,955</b>	<b>16,406,413</b>	<b>25,677,324</b>	<b>20,944,239</b>	<b>34,213,793</b>	<b>33,231,990</b>	<b>315,458,465</b>	
<b>EXPENDITURES</b>														
Certificated Salaries	1000 - 1999	1,476,800	12,556,806	12,977,702	12,280,713	12,403,987	12,402,728	12,319,675	12,500,730	12,500,577	12,702,767	13,008,614	15,008,157	142,139,255
Classified Salaries	2000 - 2999	2,958,800	4,439,499	4,406,511	4,436,891	4,476,717	4,523,001	4,445,583	4,533,089	4,548,061	4,840,211	4,974,540	6,938,196	55,521,099
Employee Benefits	3000 - 3999	4,505,908	8,113,798	7,929,214	7,762,898	7,798,533	7,792,571	7,765,669	7,785,654	7,869,815	7,916,917	7,976,045	25,090,567	108,307,590
Books & Supplies	4000 - 4999	365,394	440,930	1,913,742	3,776,866	2,628,824	1,697,213	1,030,488	1,085,469	1,268,899	1,148,539	1,571,978	920,320	17,848,661
Services/Oper Expenses	5000 - 5999	1,527,304	4,281,126	3,630,895	3,265,776	3,261,824	3,002,047	2,467,553	2,647,513	2,440,844	2,864,667	3,995,804	4,510,795	37,896,149
Capital Outlay	6000 - 6599	0	0	31,575	0	0	19,224	19,224	50,904	82,490	8,172	29,235	182,577	423,400
7100 - 7299	3,341	3,341	6,013	6,013	6,013	6,013	6,013	3,042	1,490	1,435	1,415	(5,910)	38,219	
Other Outgo	7400 - 7499	0	0	0	0	0	0	0	0	0	0	0	0	0
Direct/Indirect Costs	7300 - 7399	0	(3,072)	0	(191,292)	(10,406)	(117,126)	(69,225)	(59,260)	(62,023)	(78,652)	(94,153)	(6,841)	(692,050)
<b>TOTAL EXPENDITURES</b>	<b>10,837,545</b>	<b>29,832,427</b>	<b>30,895,652</b>	<b>31,337,865</b>	<b>30,565,492</b>	<b>29,325,671</b>	<b>27,984,980</b>	<b>28,547,141</b>	<b>28,650,152</b>	<b>29,404,056</b>	<b>31,463,479</b>	<b>52,637,861</b>	<b>361,482,322</b>	
<b>OTHER SOURCES / USES</b>														
Interfund Transfers In	8910 - 8929	0	250,805	0	0	560,854	560,854	560,854	560,854	560,854	560,854	0	0	3,615,929
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	7610 - 7629	3,060,768	0	0	0	0	0	0	0	0	0	0	(185,452)	2,875,316
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL OTHER SOURCES / USES</b>	<b>(3,060,768)</b>	<b>250,805</b>	<b>0</b>	<b>0</b>	<b>560,854</b>	<b>560,854</b>	<b>560,854</b>	<b>560,854</b>	<b>560,854</b>	<b>560,854</b>	<b>560,854</b>	<b>0</b>	<b>185,452</b>	<b>740,613</b>
<b>PRIOR YEAR TRANSACTIONS</b>														
Cash Collections Awaiting Deposit	9140	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable / Due From	9200 / 9310 / 9311	36,708,926	2,226,426	10,074,054	2,007,317	(298,064)	1,336,499	1,650,772	446,913	(33,909)	(250,799)	556,581	322,406	54,747,121
Prepaid Expenditures	9330	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable / Due To	9500 / 9610 / 9611	23,774,570	479,804	2,410,797	26,147	27,414,218	(2,727)	0	685	13,185	3,387,666	0	17,411,507	74,915,853
Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>NET PRIOR YEAR TRANSACTIONS</b>	<b>12,934,356</b>	<b>1,746,621</b>	<b>7,663,257</b>	<b>1,981,170</b>	<b>(27,712,283)</b>	<b>1,339,227</b>	<b>1,650,772</b>	<b>446,228</b>	<b>(47,093)</b>	<b>(3,638,465)</b>	<b>556,581</b>	<b>(17,089,101)</b>	<b>(20,168,732)</b>	
<b>OTHER ADJUSTMENTS</b>														
Stores	9320	11,696	(17,431)	7,612	4,191	2,186	2,795	7,143	(9,986)	(36,298)	7,815	12,488	30,723	22,934
Temporary Loans from other funds	9311	(1,000,000)	0	0	0	0	0	0	0	0	0	0	1,000,000	0
Temporary Loans to other funds	9611	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL MISC ADJUSTMENTS</b>	<b>(988,304)</b>	<b>(17,431)</b>	<b>7,612</b>	<b>4,191</b>	<b>2,186</b>	<b>2,795</b>	<b>7,143</b>	<b>(9,986)</b>	<b>(36,298)</b>	<b>7,815</b>	<b>12,488</b>	<b>1,030,723</b>	<b>22,934</b>	
<b>NET INCREASE / DECREASE</b>	<b>7,875,018</b>	<b>(16,144,042)</b>	<b>20,426,602</b>	<b>(7,579,739)</b>	<b>(38,158,523)</b>	<b>14,571,925</b>	<b>10,707,743</b>	<b>(11,143,633)</b>	<b>(2,495,366)</b>	<b>(11,529,613)</b>	<b>3,319,383</b>	<b>(35,278,798)</b>	<b>(65,429,042)</b>	
<b>ENDING CASH BALANCE</b>	<b>93,249,541</b>	<b>77,105,499</b>	<b>97,532,102</b>	<b>89,952,362</b>	<b>51,793,839</b>	<b>66,365,765</b>	<b>77,073,508</b>	<b>65,929,875</b>	<b>63,434,509</b>	<b>51,904,896</b>	<b>55,224,279</b>	<b>19,945,481</b>	<b>19,945,481</b>	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	140,326,739.00	301	1,327,511.00	303	138,999,228.00	305	1,704,379.00		307	137,294,849.00	309		
2000 - Classified Salaries	51,164,376.00	311	974,266.00	313	50,190,110.00	315	277,865.00		317	49,912,245.00	319		
3000 - Employee Benefits	95,310,573.00	321	3,843,198.00	323	91,467,375.00	325	748,904.00		327	90,718,471.00	329		
4000 - Books, Supplies Equip Replace. (6500)	135,530,991.00	331	1,441,131.00	333	134,089,860.00	335	2,593,786.00		337	131,496,074.00	339		
5000 - Services. . . & 7300 - Indirect Costs	60,206,239.00	341	321,602.00	343	59,884,637.00	345	11,314,363.00		347	48,570,274.00	349		
TOTAL					474,631,210.00	365	TOTAL					457,991,913.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		178,582,013.00
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2 . . . . .	2,586,012.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) . . . . .	153,503.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS . . . . .	175,842,498.00	397

15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary , 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		.38
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary , 55% unified, 50% high) . . . . .		.55
2. Percentage spent by this district (Part II, Line 15) . . . . .	.38	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .		.17
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	457,991,913.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	76,072,456.75	

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


PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	143,631,796.00	301	1,353,098.00	303	142,278,698.00	305	1,700,063.00		307	140,578,635.00	309
2000 - Classified Salaries	56,002,312.00	311	945,854.00	313	55,056,458.00	315	314,469.00		317	54,741,989.00	319
3000 - Employee Benefits	108,814,968.00	321	4,049,714.00	323	104,765,254.00	325	830,669.00		327	103,934,585.00	329
4000 - Books, Supplies Equip Replace. (6500)	19,103,082.00	331	256,644.00	333	18,846,438.00	335	1,112,782.00		337	17,733,656.00	339
5000 - Services. . . & 7300 - Indirect Costs	37,298,140.00	341	329,691.00	343	36,968,449.00	345	13,972,254.00		347	22,996,195.00	349
TOTAL					357,915,297.00	365	TOTAL			339,985,060.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		192,547,585.00
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2 . . . . .	2,687,590.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) . . . . .	165,353.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS . . . . .	189,694,642.00	397

15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary , 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	.56	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary , 55% unified, 50% high) . . . . .	.55	
2. Percentage spent by this district (Part II, Line 15) . . . . .	.56	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	339,985,060.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	521,233,287.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	141,595,824.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	360,220.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,911,992.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	23,986,107.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	151,125.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				28,409,444.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				351,228,019.00
<b>Section II - Expenditures Per ADA</b>				<b>2021-22 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				18,271.45
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,222.78



Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	282,899,970.37	13,370.20
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	282,899,970.37	13,370.20
B. Required effort (Line A.2 times 90%)	254,609,973.33	12,033.18
C. Current year expenditures (Line I.E and Line II.B)	351,228,019.00	19,222.78
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
SACS GLITCH	0.00	0.00
SACS GLITCH	0.00	0.00
SACS GLITCH	0.00	0.00
SACS GLITCH	0.00	0.00
SACS GLITCH	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

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

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 13,388,558.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 279,668,081.00

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.79%

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

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

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

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

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

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00  
Retain supporting documentation.

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

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	10,886,067.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,537,527.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	63,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	55,000.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,895,675.50
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	1,053.80
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	18,438,823.30
9. Carry-Forward Adjustment (Part IV, Line F)	(1,612,934.46)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	16,825,888.85

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	334,827,178.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	43,532,536.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	39,539,195.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,465,866.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	360,220.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,394,955.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	648,933.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	69,891.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	37,680,013.50
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	56,188.20
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	336,929.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,890,845.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	9,397,592.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	475,200,341.70

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

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

(Line A8 divided by Line B19)

3.88%

**D. Preliminary Proposed Indirect Cost Rate**

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

(Line A10 divided by Line B19)

3.54%

**Part IV - Carry-forward Adjustment**

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

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

**A. Indirect costs incurred in the current year (Part III, Line A8)**

18,438,823.30

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

1. Carry-forward adjustment from the second prior year

387,350.34

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

0.00

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

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.98%) times Part III, Line B19); zero if negative

0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.98%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.30%) times Part III, Line B19); zero if positive

(4,838,803.37)

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

(4,838,803.37)

**E. Optional allocation of negative carry-forward adjustment over more than one year**

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

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:

2.86%

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2419401.69) is applied to the current year calculation and the remainder (\$-2419401.68) is deferred to one or more future years:

3.37%

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1612934.46) is applied to the current year calculation and the remainder (\$-3225868.91) is deferred to one or more future years:

3.54%

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

3

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

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

(1,612,934.46)



Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	4,361,806.00		1,664,398.00	6,026,204.00
2. State Lottery Revenue	8560	3,200,666.00		1,018,290.00	4,218,956.00
3. Other Local Revenue	8600-8799	3,540.00		0.00	3,540.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		7,566,012.00	0.00	2,682,688.00	10,248,700.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,601,071.00		0.00	1,601,071.00
2. Classified Salaries	2000-2999	2,504.00		0.00	2,504.00
3. Employee Benefits	3000-3999	589,637.00		0.00	589,637.00
4. Books and Supplies	4000-4999	715,117.00		850,800.00	1,565,917.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	987,956.00			987,956.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	133,759.00		0.00	133,759.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221,7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213,7223,7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		4,030,044.00	0.00	850,800.00	4,880,844.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	3,535,968.00	0.00	1,831,888.00	5,367,856.00
<b>D. COMMENTS:</b>					

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
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Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(2,722.00)	0.00	(1,220,127.00)				
Other Sources/Uses Detail					8,161,112.00	23,241,760.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,722.00	0.00	631,355.00	0.00				
Other Sources/Uses Detail					0.00	744,347.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	8,799.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	149,586.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,000.00	0.00	430,387.00	0.00				
Other Sources/Uses Detail					4,627.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					20,202,558.00	993,631.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	6,423,134.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,034,575.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	2,722.00	(2,722.00)	1,220,127.00	(1,220,127.00)	31,402,872.00	31,402,872.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(3,500.00)	0.00	(1,330,593.00)				
Other Sources/Uses Detail					25,883,934.00	2,816,064.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	2,500.00	0.00	693,408.00	0.00				
Other Sources/Uses Detail					0.00	911,971.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	8,485.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	135,895.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,000.00	0.00	492,805.00	0.00				
Other Sources/Uses Detail					1,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	16,000,086.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	8,971,877.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,815,064.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS- THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								



Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	3,500.00	(3,500.00)	1,330,593.00	(1,330,593.00)	28,699,998.00	28,699,998.00		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

18,241.21

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

**1.0%**

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)	District Regular	20,401	20,421	
	Charter School			
	<b>Total ADA</b>	<b>20,401</b>	<b>20,421</b>	<b>N/A</b>
Second Prior Year (2020-21)	District Regular	20,241	20,302	
	Charter School			
	<b>Total ADA</b>	<b>20,241</b>	<b>20,302</b>	<b>N/A</b>
First Prior Year (2021-22)	District Regular	20,297	20,297	
	Charter School		0	
	<b>Total ADA</b>	<b>20,297</b>	<b>20,297</b>	<b>N/A</b>
Budget Year (2022-23)	District Regular	18,241		
	Charter School	0		
	<b>Total ADA</b>	<b>18,241</b>		

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

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

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

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

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

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

**2. CRITERION: Enrollment**

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

by more than the following percentage levels:

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

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

18,241.2

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

1.0%

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

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

Fiscal Year		Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Budget	CBEDS Actual		
Third Prior Year (2019-20)	District Regular	21,612	22,439		
	Charter School				
	<b>Total Enrollment</b>	<b>21,612</b>	<b>22,439</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular	21,310	20,834		
	Charter School				
	<b>Total Enrollment</b>	<b>21,310</b>	<b>20,834</b>	<b>2.2%</b>	<b>Not Met</b>
First Prior Year (2021-22)	District Regular	20,633	20,459		
	Charter School				
	<b>Total Enrollment</b>	<b>20,633</b>	<b>20,459</b>	<b>0.8%</b>	<b>Met</b>

Budget Year (2022-23)		
District Regular		20,264
Charter School		
<b>Total Enrollment</b>		<b>20,264</b>

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

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

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

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

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

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

Enrollment affected by pandemic. Historical trends not followed.

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	20,241	22,439	90.2%
	Charter School		0	
	<b>Total ADA/Enrollment</b>	<b>20,241</b>	<b>22,439</b>	
Second Prior Year (2020-21)	District Regular	20,302	20,834	97.4%
	Charter School	0		
	<b>Total ADA/Enrollment</b>	<b>20,302</b>	<b>20,834</b>	
First Prior Year (2021-22)	District Regular	17,491	20,459	85.5%
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>17,491</b>	<b>20,459</b>	
Historical Average Ratio:				91.0%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 91.5%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	18,241	20,264	90.0%	Met
	Charter School	0			
	<b>Total ADA/Enrollment</b>	<b>18,241</b>	<b>20,264</b>		
1st Subsequent Year (2023-24)	District Regular	18,061	20,064	90.0%	Met
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>18,061</b>	<b>20,064</b>		
2nd Subsequent Year (2024-25)	District Regular	18,061	19,864	90.9%	Met
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>18,061</b>	<b>19,864</b>		

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

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

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

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

**4. CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

**Projected LCFF Revenue**

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
<b>Step 1 - Change in Population</b>				
a.	ADA (Funded) (Form A, lines A6 and C4)	20,297.25	18,241.21	18,061.00
b.	Prior Year ADA (Funded)	20,297.25	18,241.21	18,061.00
c.	Difference (Step 1a minus Step 1b)	(2,056.04)	(180.21)	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	(10.13%)	(.99%)	0.00%
<b>Step 2 - Change in Funding Level</b>				
a.	Prior Year LCFF Funding			
b1.	COLA percentage			
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	0.0%	0.0%	0.0%
<b>Step 3 - Total Change in Population and Funding Level</b>				
	(Step 1d plus Step 2c)	-10.1%	-1.0%	0.0%
	<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>-11.13% to -9.13%</b>	<b>-1.99% to 0.01%</b>	<b>-1.00% to 1.00%</b>

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

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	46,838,590.00	46,838,590.00	46,838,590.00	46,838,590.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	271,244,413.00	264,236,050.00	273,534,793.00	280,551,197.00
District's Projected Change in LCFF Revenue:		(2.58%)	3.52%	2.57%
<b>LCFF Revenue Standard</b>		<b>-11.13% to -9.13%</b>	<b>-1.99% to 0.01%</b>	<b>-1.00% to 1.00%</b>
<b>Status:</b>		Not Met	Not Met	Not Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

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

LCFF assumptions based on ADA cliff. In FY 22/23 and using that same ADA forward. Lowest ADA rates will improve in the future years due to the district practices.

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2019-20)	194,492,149.62	
Second Prior Year (2020-21)	190,717,885.72	208,821,615.14	91.3%
First Prior Year (2021-22)	213,874,451.00	258,137,836.00	82.9%
Historical Average Ratio:			87.3%

  

District's Reserve Standard Percentage (Criterion 10B, Line 4):  District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	3.0%	3.0%	3.0%
	<b>84.3% to 90.3%</b>	<b>84.3% to 90.3%</b>	<b>84.3% to 90.3%</b>

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2022-23)	223,482,891.00		
1st Subsequent Year (2023-24)	223,979,837.00	256,180,727.00	87.4%	Met
2nd Subsequent Year (2024-25)	225,253,216.00	255,254,106.00	88.2%	Met

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

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



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

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

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(10.13%)	(.99%)	0.00%
<b>2. District's Other Revenues and Expenditures</b>			
<b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-20.13% to -0.13%</b>	<b>-10.99% to 9.01%</b>	<b>-10.00% to 10.00%</b>
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-15.13% to -5.13%	-5.99% to 4.01%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2021-22)	140,762,989.00		
Budget Year (2022-23)	29,418,484.00	(79.10%)	Yes
1st Subsequent Year (2023-24)	20,187,732.00	(31.38%)	Yes
2nd Subsequent Year (2024-25)	20,922,565.00	3.64%	No

**Explanation:**

(required if Yes)

Prior year includes categorical unearned revenues and carryovers which have been deleted in the budget year. In the 1st subsequent year \$9,934,137 of one time ESSER II and ESSER III funding has been deleted.

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

First Prior Year (2021-22)	56,429,084.00		
Budget Year (2022-23)	25,372,873.00	(55.04%)	Yes
1st Subsequent Year (2023-24)	10,587,380.00	(58.27%)	Yes
2nd Subsequent Year (2024-25)	10,972,760.00	3.64%	No

**Explanation:**

(required if Yes)

Prior year includes categorical unearned revenues and carryovers which have been deleted in the budget year. In 1st subsequent year \$14,576,322 for for STRS on Behalf that has been deleted.

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

First Prior Year (2021-22)	21,981,410.00		
Budget Year (2022-23)	20,232,354.00	(7.96%)	No
1st Subsequent Year (2023-24)	20,232,354.00	0.00%	No
2nd Subsequent Year (2024-25)	20,232,354.00	0.00%	No

**Explanation:**

(required if Yes)

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

First Prior Year (2021-22)	134,677,413.00		
Budget Year (2022-23)	18,714,682.00	(86.10%)	Yes
1st Subsequent Year (2023-24)	16,386,491.00	(12.44%)	Yes
2nd Subsequent Year (2024-25)	16,386,491.00	0.00%	No

**Explanation:**

(required if Yes)

Prior year includes categorical unearned revenues and carryovers which have been deleted in the budget year. The budget year contains \$1,950,000 in one-time furniture replacement funding, that has been deleted in the 1st subsequent year.

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

First Prior Year (2021-22)	61,426,366.00		
Budget Year (2022-23)	38,628,733.00	(37.11%)	Yes
1st Subsequent Year (2023-24)	34,578,733.00	(10.48%)	Yes
2nd Subsequent Year (2024-25)	32,378,733.00	(6.36%)	Yes

**Explanation:**

(required if Yes)

Prior year includes categorical unearned revenues and carryovers which have been deleted in the budget year. The 1st and 2nd subsequent years are planned reductions to meet required 3%.

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

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DATA ENTRY: All data are extracted or calculated.

Percent Change

Object Range / Fiscal Year	Amount	Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2021-22)	219,173,483.00		
Budget Year (2022-23)	75,023,711.00	(65.77%)	Not Met
1st Subsequent Year (2023-24)	51,007,466.00	(32.01%)	Not Met
2nd Subsequent Year (2024-25)	52,127,679.00	2.20%	Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2021-22)	196,103,779.00		
Budget Year (2022-23)	57,343,415.00	(70.76%)	Not Met
1st Subsequent Year (2023-24)	50,965,224.00	(11.12%)	Not Met
2nd Subsequent Year (2024-25)	48,765,224.00	(4.32%)	Met

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

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

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

<p><b>Explanation:</b> Federal Revenue (linked from 6B if NOT met)</p>	<p>Prior year includes categorical unearned revenues and carryovers which have been deleted in the budget year. In the 1st subsequent year \$9,934,137 of one time ESSER II and ESSER III funding has been deleted.</p>
<p><b>Explanation:</b> Other State Revenue (linked from 6B if NOT met)</p>	<p>Prior year includes categorical unearned revenues and carryovers which have been deleted in the budget year. In 1st subsequent year \$14,576,322 for for STRS on Behalf that has been deleted.</p>
<p><b>Explanation:</b> Other Local Revenue (linked from 6B if NOT met)</p>	

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

<p><b>Explanation:</b> Books and Supplies (linked from 6B if NOT met)</p>	<p>Prior year includes categorical unearned revenues and carryovers which have been deleted in the budget year. The budget year contains \$1,950,000 in one-time furniture replacement funding, that has been deleted in the 1st subsequent year.</p>
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**Explanation:**  
**Services and Other Exps**  
(linked from 6B  
if NOT met)

Prior year includes categorical unearned revenues and carry overs which have been deleted in the budget year. The 1st and 2nd subsequent years are planned reductions to meet required 3%.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)	343,305,903.00		
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account
c. Net Budgeted Expenditures and Other Financing Uses	343,305,903.00	10,299,177.09	10,299,178.00  Met

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

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

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

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

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	14,380,406.47	14,801,353.30	23,683,388.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	7,957,253.18	4,334,213.00	108,829.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(5,081,322.72)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	17,256,336.93	19,135,566.30	23,792,217.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	318,406,019.79	331,751,309.74	508,879,639.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	318,406,019.79	331,751,309.74	508,879,639.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.4%	5.8%	4.7%
<b>District's Deficit Spending Standard Percentage Levels</b>				
<b>(Line 3 times 1/3):</b>		<b>1.8%</b>	<b>1.9%</b>	<b>1.6%</b>

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for

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

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

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

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA)

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	2,248,714.54	223,506,428.40	N/A	Met
Second Prior Year (2020-21)	15,702,121.28	211,360,175.26	N/A	Met
First Prior Year (2021-22)	(25,373,327.00)	281,379,596.00	9.0%	Not Met
Budget Year (2022-23) (Information only)	(3,890,566.00)	264,878,036.00		

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

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

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

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

In first prior year PSUSD transferred \$20 million to our Fund 17 in anticipated future program enhancements.

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup>		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	19,325,155.00	29,050,444.32	N/A	Met
Second Prior Year (2020-21)	17,111,566.00	31,299,158.86	N/A	Met
First Prior Year (2021-22)	33,955,358.00	47,001,308.00	N/A	Met
Budget Year (2022-23) (Information only)	21,627,981.00			

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

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	18,241	18,061	18,061
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s): \_\_\_\_\_

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

**10B. Calculating the District's Reserve Standard**

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

All other data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	367,816,362.00	335,520,687.00	335,521,029.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	367,816,362.00	335,520,687.00	335,521,029.00
4. Reserve Standard Percentage Level	3%	3%	3%



5.	Reserve Standard - by Percent (Line B3 times Line B4)	11,034,490.86	10,065,620.61	10,065,630.87
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>11,034,490.86</b>	<b>10,065,620.61</b>	<b>10,065,630.87</b>

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

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	11,034,491.00	10,065,621.00	10,065,631.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	203,189.00	155,819.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00		
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	11,034,491.00	10,268,810.00	10,221,450.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.06%	3.05%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>		<b>11,034,490.86</b>	<b>10,065,620.61</b>	<b>10,065,630.87</b>
Status:		Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

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

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2021-22)	(28,626,294.00)			
Budget Year (2022-23)	(31,619,840.00)	2,993,546.00	10.5%	Not Met
1st Subsequent Year (2023-24)	(32,410,336.00)	790,496.00	2.5%	Met
2nd Subsequent Year (2024-25)	(33,220,594.00)	810,258.00	2.5%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2021-22)	8,161,112.00			
Budget Year (2022-23)	25,883,934.00	17,722,822.00	217.2%	Not Met
1st Subsequent Year (2023-24)	7,933,848.00	(17,950,086.00)	(69.3%)	Not Met
2nd Subsequent Year (2024-25)	7,933,848.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2021-22)	23,241,760.00			
Budget Year (2022-23)	2,816,064.00	(20,425,696.00)	(87.9%)	Not Met
1st Subsequent Year (2023-24)	2,816,064.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	2,816,064.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**

(required if NOT met)

In the prior year the special education contribution is down due to staffing shortages. In the budget year the special education contribution is fully reinstated. The minimum required 3% route maintenance and repair program also had a \$762K increase.

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

**Explanation:**

The budget year has a one-time transfer of \$16M to balance. In the subsequent years, the

(required if NOT met)

1c.

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

**Explanation:**

(required if NOT met)

In the prior year there is a on-time contribution to F17 f or \$20M that is deleted in the budget year.

1d.

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

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	16	Bond & Interest Redemption fund		470,645,983
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				2,761,917

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

Workers Compensation				3,704,724
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TOTAL:				477,112,624

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation	34,171,381	48,372,053	48,459,926	47,095,171
General Obligation Bonds				0
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Workers Compensation				
Total Annual Payments:	34,171,381	48,372,053	48,459,926	47,095,171
Has total annual payment increased over prior year (2021-22)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Bond annual payment increase as of FY23 due to Measure I. First principal payment is due 8/1/2022. In FY21 we only paid interest. In FY24 it increases a little more due to the principal payment of Measure I. After FY25 principal declines.

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

---

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

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

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

2. For the district's OPEB:  
a. Are they lifetime benefits? No

b. Do benefits continue past age 65? Yes

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

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

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

	Self-Insurance Fund	Governmental Fund
	14,882,449	0

4. OPEB Liabilities

a. Total OPEB liability	49,195,378.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	49,195,378.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

Actuarial
Jul 30, 2021

	Budget Year	1st Subsequent Year	2nd Subsequent Year
5. OPEB Contributions	(2022-23)	(2023-24)	(2024-25)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	2,993,302.00	2,718,360.00	2,730,385.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,407,932.00	1,691,824.00	1,956,968.00
d. Number of retirees receiving OPEB benefits	148.00	158.00	158.00

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

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

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

Yes
-----

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

PSUSD joined the Riverside Schools Risk Management Authority effective July 1, 2016 for worker's compensation. PSUSD was self insured previously and our current cost are the prior year run off claims per our Actuarial Study August 12, 2020. PSUSD has two current self-insurance programs: Vision \$377,471 and Dental \$2,356,759.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

3,704,724.00
0.00

	Budget Year	1st Subsequent Year	2nd Subsequent Year
4. Self-Insurance Contributions	(2022-23)	(2023-24)	(2024-25)
a. Required contribution (funding) for self-insurance programs	2,734,230.00	2,734,230.00	2,734,230.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1299.5	1312.90	1302.90	1292.9

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

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

No
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If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

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

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

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Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

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4. Period covered by the agreement:

Begin Date:		End Date:	
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5. Salary settlement:

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

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

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or

**Multiyear Agreement**

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

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	1,548,428		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

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

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

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

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

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

If Yes, explain the nature of the new costs:

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

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

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

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

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

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


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

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	994.8	1037.7	1032.7	1027.9

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

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

No

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

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

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

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?  
If Yes, date of Superintendent and CBO certification:
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?  
If Yes, date of budget revision board adoption:


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

5. Salary settlement: Budget Year 1st Subsequent Year 2nd Subsequent Year

	(2022-23)	(2023-24)	(2024-25)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

**One Year Agreement**

Total cost of salary settlement			
% change in salary schedule from prior year			

or

**Multiyear Agreement**

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

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	679,486		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

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

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

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

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

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

If Yes, explain the nature of the new costs:

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

- 2. Cost of step & column adjustments
- 3. Percent change in step & column over prior year


Budget Year                      1st Subsequent Year                      2nd Subsequent Year

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

(2022-23)                      (2023-24)                      (2024-25)

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


**Classified (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	219.3	238.1	238.1	238.1

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A
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If Yes, complete question 2.

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

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

Negotiations Settled

- 2. Salary settlement:

Budget Year                      1st Subsequent Year                      2nd Subsequent Year

(2022-23)                      (2023-24)                      (2024-25)

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

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

	0.0%	

Negotiations Not Settled

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

371,763

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

4. Amount included for any tentative salary schedule increases

0	0	0
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**Management/Supervisor/Confidential**

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

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

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


**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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


**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

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


**S9. Local Control and Accountability Plan (LCAP)**

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

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

- Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
- Adoption date of the LCAP or an update to the LCAP.

Yes
Jun 28, 2022

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes
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**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

**End of School District Budget Criteria and Standards Review**